

1999 SESSION

INTRODUCED

992448432

HOUSE BILL NO. 2022

Offered January 19, 1999

A BILL to amend the Code of Virginia by adding a section numbered 58.1-604.4, relating to temporary exemptions from sales and use tax.

Patrons—Robinson, Baskerville, Darner, Davies, Hall, Jackson, Johnson, Jones, D.C., Jones, J.C., Keating, Melvin, Phillips, Plum, Shuler, Spruill, Tate, Thomas, Williams and Woodrum

Referred to Committee on Finance

Be it enacted by the General Assembly of Virginia:

1. That the Code of Virginia is amended by adding a section numbered 58.1-604.4 as follows:

§ 58.1-604.4. Temporary exemption.

A. For the period commencing August 1 and ending September 15 of each year, the tax imposed by this chapter pursuant to the authority granted in §§ 58.1-603 and 58.1-604 shall not apply to any item or article of clothing or back-to-school supplies having a taxable value of fifty dollars or less sold to persons qualifying under federal guidelines to receive food stamps.

B. For purposes of this section:

"Clothing" means any article of wearing apparel, including footwear, intended to be worn on or about the human body, but does not include watches, jewelry, handbags, handkerchiefs, umbrellas, scarves, ties, headbands or belt buckles.

"Back-to-school" supplies means any item used in school, preschool through high school, including, but not limited to, pencils, paper, crayons, notebooks, calculators, slide rules, and rulers.

C. The Department of Taxation shall promulgate regulations for the implementation of this section.

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