

ADOPTED

1 Senator Johnson of the 1st offered the following amendment:

2 Amend HB 610 by inserting "to provide for an exemption with respect to the sale of certain
3 clothing for a limited period of time;" between "equipment;" and "to" on line 4 of page 1.

4 By inserting between lines 31 and 32 of page 3 the following:

5 **"SECTION 2A.**

6 Said Code section is further amended by adding a new paragraph immediately following
7 paragraph (74), to be designated paragraph (75), to read as follows:

8 '(75)(A) The sale of any clothing every year only during the period commencing at
9 12:01 A.M. on the first Friday in August, and concluding at midnight on the third
10 Sunday in August.

11 (B) The exemption provided by subparagraph (A) of this paragraph shall not apply to:

12 (i) Sales of jewelry, cosmetics, eyewear, wallets, watches;

13 (ii) The sale of an item placed on layaway or similar deferred payment and delivery
14 plan however described;

15 (iii) Rental of clothing or footwear; or

16 (iv) The sale or lease of an item for use in a trade or business.

17 (C) The commissioner shall promulgate any rules and regulations necessary to
18 implement and administer this paragraph."