

HOUSE No. 3361

By Mr. Cahoon of Chatham, petition of Howard C. Cahoon, Jr., for legislation to increase the sales tax exemption on clothing. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Eight.

AN ACT INCREASING THE SALES TAX EXEMPTION ON CLOTHING.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 6 of chapter 64H of the General Laws is hereby
2 amended by striking out paragraph (k), as most recently amended
3 by chapter 850 of the acts of 1971, and inserting in place thereof
4 the following paragraph: —

5 (k) Sales of articles of clothing, including footwear, intended
6 to be worn or carried on or about the human body up to two
7 hundred fifty dollars of the sales price on any article of clothing.
8 For purpose of this section, clothing or footwear shall not include
9 special clothing or footwear primarily designed for athletic
10 activity of protective use and which is not normally worn except
11 when so used.

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