STATE OF OKLAHOMA

1st Session of the 48th Legislature (2001)

SENATE BILL 488 By: Rabon

AS INTRODUCED

An Act relating to revenue and taxation; providing for exemption from sales tax on certain articles of clothing and footwear; limiting the exemption by price and date; specifying certain items to which the exemption does not apply; authorizing local taxing authority to limit application of exemption; providing for codification; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1357.9 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. The sale of an article of clothing or footwear designed to be worn on or about the human body is hereby specifically exempted from the taxes imposed by Section 1350 et seq. of Title 68 of the Oklahoma Statutes if:

1. The sales price of the article is less than One Hundred Dollars ($100.00); and

2. The sale takes place during a period beginning at 12:01 a.m. on the first Friday in August and ending at 12 midnight on the following Sunday.

B. This section does not apply to:

1. Any special clothing or footwear that is primarily designed for athletic activity or protective use and that is not normally worn except when used for the athletic activity or protective use for which it is designed;

2. Accessories, including jewelry, handbags, luggage, umbrellas, wallets, watches, and similar items carried on or about

the human body, without regard to whether worn on the body in a manner characteristic of clothing; and

3. The rental of clothing or footwear.

C. Notwithstanding any other provision of law, the governing body of a local taxing authority, on or after January 1, 2002, may repeal the application of this exemption to any sales tax enacted by such local taxing authority.

SECTION 2. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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