5036-S

Sponsor(s): Senate Committee on Labor, Commerce & Financial Institutions (originally sponsored by Senators Franklin, Winsley, Prentice, Patterson and Costa)

Brief Description: Providing a temporary tax exemption for clothing and footwear.

SB 5036-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Declares that, for the period August 19, 2001, through August 25, 2001, the tax levied by RCW 82.08.020 does not apply to sales of clothing and footwear for human use if the consideration given or contracted to be given for the clothing or footwear is less than eighty-five dollars per item, including any charge for alteration, but exclusive of sales and use taxes and delivery charges.

Declares that, for the period August 19, 2001, through August 25, 2001, the provisions of chapter 82.12 RCW do not apply with respect to the use of clothing and footwear for human use if the consideration given or contracted to be given for the clothing or footwear is less than eighty-five dollars per item, including any charge for alteration, but exclusive of sales and use taxes and delivery charges.