

## Amendment No. 525

Assembly Amendment to Assembly Bill No. 320

(BDR 32-1201)

**Proposed by:** Committee on Commerce and Labor**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: No

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend the bill as a whole by deleting sections 1 through 8 and renumbering sections 9 through 13 as sections 1 through 5.

Amend sec. 9, page 4, by deleting lines 14 through 21 and inserting:

*“consumption in a county of, any:*

*(a) Computer equipment;*

*(b) Article of clothing, the sales price of which does not exceed \$1,000; and*

*(c) School supplies,*

*↪ sold from August 26, 2005, to August 28, 2005, inclusive.*

*2. For the purposes of this section:*

*(a) “Computer” means an electronic device that accepts information in digital or similar form*

*and manipulates it for a result based on a sequence of instructions.*

SJC/BJE

Date: 4/20/2005

A.B. No. 320—Proposes to authorize Legislature to prescribe temporary exemptions from sales and use taxes to provide for sales tax holidays.

*(b) “Computer equipment” means:*

*(1) Computers.*

*(2) Computer software.*

*(3) Computer storage media, including, without limitation, diskettes and compact disks.*

*(4) Handheld electronic schedulers, except devices that are cellular phones.*

*(5) Personal digital assistants, except devices that are cellular phones.*

*(6) Computer printers.*

*(7) Printer supplies for computers, including, without limitation, printer paper and printer ink.*

*(c) “Computer software” means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.*

*(d) “Clothing” means all human wearing apparel suitable for general use. The term:*

*(1) Includes, without limitation, household and shop aprons, athletic supporters, baby receiving blankets, bathing suits and caps, beach capes and coats, belts and suspenders, boots, coats and jackets, costumes, diapers for children or adults, including disposable diapers, ear muffs, footlets, formal wear, garters and garter belts, girdles, gloves and mittens for general use, hats and caps, hosiery, insoles for shoes, lab coats, neckties, overshoes, pantyhose, rainwear, rubber pants, sandals, scarves, shoes and shoe laces, slippers, sneakers, socks and stockings, steel-toed shoes, underwear, athletic and non-athletic uniforms, and wedding apparel.*

*(2) Does not include:*

*(I) Belt buckles sold separately;*

*(II) Costume masks sold separately;*

*(III) Patches and emblems sold separately;*

*(IV) Sewing equipment and supplies, including, without limitation, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures and thimbles; and*

*(V) Sewing materials that become part of clothing, including, without limitation, buttons, fabric, lace, thread, yarn and zippers.*

*(e) "School supplies" means the following items commonly used by a student in a course of study:*

*(1) Binders.*

*(2) Book bags.*

*(3) Calculators.*

*(4) Cellophane tape.*

*(5) Blackboard chalk.*

*(6) Compasses.*

*(7) Composition books.*

*(8) Crayons.*

*(9) Erasers.*

*(10) Folders, whether expandable, pocket, plastic or manila.*

*(11) Glue, paste and paste sticks.*

*(12) Highlighters.*

*(13) Index cards.*

*(14) Index card boxes.*

*(15) Legal pads.*

*(16) Lunch boxes.*

*(17) Markers.*

*(18) Notebooks.*

*(19) Paper, whether loose-leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board or construction paper.*

*(20) Pencil boxes and other school supply boxes.*

*(21) Pencil sharpeners.*

*(22) Pencils.*

*(23) Pens.*

*(24) Protractors.*

*(25) Rulers.*

*(26) Scissors.*

*(27) Writing tablets.”.*

Amend sec. 12, page 4, line 40, by deleting “9” and inserting “1”.

Amend sec. 13, page 5, by deleting lines 1 through 4 and inserting:

“**Sec. 5.** This act becomes effective upon passage and approval and expires by limitation on August 31, 2005.”.

Amend the title of the bill to read as follows:

“AN ACT relating to taxes on retail sales; prescribing a sales tax holiday from certain sales and use taxes for certain sales of computer equipment, clothing and school supplies; and providing other matters properly relating thereto.”.

Amend the summary of the bill to read as follows:

---

“SUMMARY—Prescribes sales tax holiday from certain sales and use taxes for certain sales of computer equipment, clothing and school supplies. (BDR 32-1201)”.