

 KENTUCKY YMCA YOUTH ASSOCIATION KENTUCKY YOUTH ASSEMBLY Legislative Bill	Blue Bill # SB 20						
	Referred to Committee: Senate 3						
Authors: Davis Taylor, Alex Goff, Michael Shaffer, Sam Ward	Action on the Bill <table> <tr> <th>House</th> <th>Senate</th> </tr> <tr> <td>___ <input type="checkbox"/> Passed</td> <td>___ <input type="checkbox"/> Passed</td> </tr> <tr> <td>___ <input type="checkbox"/> Defeated</td> <td>___ <input type="checkbox"/> Defeated</td> </tr> </table>	House	Senate	___ <input type="checkbox"/> Passed	___ <input type="checkbox"/> Passed	___ <input type="checkbox"/> Defeated	___ <input type="checkbox"/> Defeated
House		Senate					
___ <input type="checkbox"/> Passed		___ <input type="checkbox"/> Passed					
___ <input type="checkbox"/> Defeated	___ <input type="checkbox"/> Defeated						
School: Greenwood High School							
City: Bowling Green							

1 An act to designate the first weekend in August as tax-free on all school supplies

2
3 **Be it enacted by the Youth Assembly of the Commonwealth of Kentucky**

4
5 Section 1: A tax-free weekend is a tax holiday sale directed by the Department of Revenue. The tax-free
6 weekend will be instated for the first weekend in August, starting Friday at 12:00 am and ending Sunday at
7 11:59 pm.

8
9 Section 2: This bill will eliminate tax on school supplies. School supplies are items commonly used by a
10 student for educational purposes. Tax-free items include purchases of computers and computer accessories
11 under \$2,500 and school and art supplies under \$200. Articles of clothing shall be considered incidental to
12 education because it is an extra cost for families at the start of the school year. Therefore, clothing under
13 \$300 shall be purchased tax-free during this weekend.

14
15 Section 3: The purpose of this bill is to save the citizens of the Commonwealth of Kentucky money on needed
16 supplies and to increase the revenue of Kentucky at the same time. Kentucky can expect similar results as
17 states that have already passed comparable legislation. Since implementing a tax-free weekend, the state of
18 Tennessee has increased its revenue by 10%. In 2012 Tennessee consumers saved \$10 million during last
19 year’s tax-free weekend. Also, the Wal-Marts of Tennessee see a 40% increase in the flow of customers.

20
21 Section 4: This bill will also create many short-term jobs at stores that participate in the tax-free weekend
22 due to the overwhelming flow of customers. We will also gain new sales revenue through gas, fast food, and
23 hotel rooms purchased by the customers traveling to Kentucky from out of state for tax savings.

24
25 Section 5: During the tax-free weekend, any customers wishing to place an order for any out-of-stock item
26 may do so and purchase the item tax-free. However, an item placed on lay-a-way must be purchased with
27 tax during this weekend.

28
29 Section 6: This bill will be enacted for the Commonwealth of Kentucky by July of 2014.
30