

 <b>KENTUCKY YMCA YOUTH ASSOCIATION</b> <b>KENTUCKY YOUTH ASSEMBLY</b> <b>Legislative Bill</b>	<b>Red   Bill # HB 50</b>						
	<b>Referred to Committee:</b> <b>House 3</b>						
<b>Authors:</b> Chris Kamer, James Adams, Max Hanke, Griffin Mercer	<b>Action on the Bill</b>						
<b>School:</b> St. Margaret Mary							
<b>City:</b> Louisville							
	<table border="0"> <tr> <td style="text-align: center;"><b>House</b></td> <td style="text-align: center;"><b>Senate</b></td> </tr> <tr> <td style="text-align: center;">_____ <input type="checkbox"/> Passed</td> <td style="text-align: center;">_____ <input type="checkbox"/> Passed</td> </tr> <tr> <td style="text-align: center;">_____ <input type="checkbox"/> Defeated</td> <td style="text-align: center;">_____ <input type="checkbox"/> Defeated</td> </tr> </table>	<b>House</b>	<b>Senate</b>	_____ <input type="checkbox"/> Passed	_____ <input type="checkbox"/> Passed	_____ <input type="checkbox"/> Defeated	_____ <input type="checkbox"/> Defeated
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1 An act to Create a New Section of KRS Chapter 139 Establishing a Sales Tax Holiday for all Kentuckians  
2 Shopping for Back-to-School Items.

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4 **Be it enacted by the Youth Assembly of the Commonwealth of Kentucky**

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6 Section 1: Sales tax in Kentucky is 6.0%. This bill aims to eliminate the sales tax burden placed upon  
7 families purchasing back-to-school items for one weekend every calendar year. The tax free period will  
8 begin at 12:01 a.m. on the first Friday in August and end at 12 midnight the following  
9 Sunday each year.

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11 Section 2: State sales tax will not be charged on any retail item that falls within the back-to-school  
12 categories. Items that are considered "back-to-school" and qualify include (but not limited to):

- 13 • Clothing and clothing accessories - pants, shirts, sweaters, jackets, coats, rain wear, belts, socks,  
14 undergarments, hats, scarves, hosiery, and handbags.
- 15 • Footwear
- 16 • School supplies - pens, pencils, paper, binders, notebooks, books, book bags, lunchboxes, and  
17 calculators.
- 18 • Computers - desk and lap top, tablets, printers, printer supplies, and
- 19 • computer software.
- 20 • Bedding - linens, blankets, comforters, towels, shower curtains, rugs,  
21 • mats, pillows, and pillow cases.

22  
23 Section 3: Items that are not considered "back-to-school" and will not qualify for the sales tax holiday  
24 include: Cosmetics, jewelry, purses, eye wear, sunglasses, watches, furniture, and cell phones.

25  
26 Section 4: The sales tax exemption will only cover eligible items as outlined above, and must be paid for by  
27 the purchaser during the dates set forth by this bill.

28  
29 Section 5: If, within 60-days immediately following the sales tax holiday, an item needs to be returned, the  
30 full refund will be given with receipt. The purchaser will also be allowed to exchange an item purchased  
31 (based upon such reasons like color or size) and will not be charged sales tax on the exchange. However, a  
32 purchaser cannot return merchandise after the sales tax holiday and expect to receive a sales tax exemption  
33 again on their new purchases.

34  
35 Section 6: Upon passage, the defined tax holiday will become law and all Kentucky families will enjoy a relief  
36 in the taxes they face when shopping for back-to-school items.