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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: January 19, 2023
Subject: Senate Bill No. 55

Summary

Senate Bill No. 55 would provide an annual back-to-school sales tax holiday for sales of certain school supplies, computers and clothing.

The bill would provide a retailers' sales tax exemption on the first Thursday through Sunday of August each year beginning in 2023 for back-to-school-related sales of the following items:

- “(A) Clothing or clothing accessories or equipment with a sales price of \$300 or less per item;
- (B) school supplies, school instructional materials or school art supplies with a sales price of \$100 or less per item;
- (C) prewritten computer software with a sales price of \$300 or less per item; and
- (D) computers or school computer supplies with a sales price of \$2,000 or less per item.”

The bill provides definitions of the terms “clothing,” “clothing accessories or equipment,” “school art supply,” “school computer supply,” “school instructional material” and “school supply” and procedures for administering the exemption.

The bill would take effect from and after its publication in the statute book.