

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 248**, on page 1, following line 8, by inserting:

"Section 1. (a) The following shall be exempt from the tax imposed by the Kansas retailers' sales tax act: All sales of clothing.

(b) As used in this section:

(1) "Clothing" means all human wearing apparel suitable for general use.

(A) "Clothing" includes, but is not limited to:

(i) Aprons, household and shop;

(ii) athletic supporters;

(iii) baby receiving blankets;

(iv) bathing suits and caps;

(v) beach capes and coats;

(vi) belts and suspenders;

(vii) boots;

(viii) coats and jackets;

(ix) costumes;

(x) diapers, children and adult, including disposable diapers;

(xi) ear muffs;

(xii) footlets;

(xiii) formal wear;

(xiv) garters and garter belts;

- (xv) girdles;
 - (xvi) gloves and mittens for general use;
 - (xvii) hats and caps;
 - (xviii) hosiery;
 - (xix) insoles for shoes;
 - (xx) lab coats;
 - (xxi) neckties;
 - (xxii) overshoes;
 - (xxiii) pantyhose;
 - (xxiv) rainwear;
 - (xxv) rubber pants;
 - (xxvi) sandals;
 - (xxvii) scarves;
 - (xxviii) shoes and shoe laces;
 - (xxix) slippers;
 - (xxx) sneakers;
 - (xxxi) socks and stockings;
 - (xxxii) steel-toed shoes;
 - (xxxiii) underwear;
 - (xxxiv) uniforms, athletic and non-athletic; and
 - (xxxv) wedding apparel.
- (B) "Clothing" 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, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures and thimbles;
- (v) sewing materials that become part of clothing, including, but not limited to, buttons, fabric, lace, thread, yarn and zippers;
- (vi) clothing accessories or equipment;
- (vii) sports or recreational equipment;
- (viii) protective equipment; and
- (ix) fur clothing.

(2) "Clothing accessories or equipment" means incidental items worn on the person or in conjunction with clothing. "Clothing accessories or equipment" includes, but is not limited to:

- (A) Briefcases;
- (B) cosmetics;
- (C) hair notions, including, but not limited to, barrettes, hair bows and hair nets;
- (D) handbags;
- (E) handkerchiefs;
- (F) jewelry;
- (G) sunglasses, nonprescription;
- (H) umbrellas;
- (I) wallets;
- (J) watches; and
- (K) wigs and hairpieces.

(3) "Fur clothing" means human wearing apparel that is required to be labeled as a fur product under the federal fur products labeling act, 15 U.S.C. § 69, and the value of the fur

components in the product is more than three times the value of the next most valuable tangible component. For purposes of this paragraph, "fur" means any animal skin or part thereof with hair, fleece or fur fibers attached thereto, either in its raw or processed state, but shall not include such skins that have been converted into leather or suede, or which in processing, the hair, fleece or fur fiber has been completely removed.

(4) "Protective equipment" means items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property but not suitable for general use. "Protective equipment" includes, but is not limited to:

- (A) Breathing masks;
- (B) clean room apparel and equipment;
- (C) ear and hearing protectors;
- (D) face shields;
- (E) hard hats;
- (F) helmets;
- (G) paint or dust respirators;
- (H) protective gloves;
- (I) safety glasses and goggles;
- (J) safety belts;
- (K) tool belts; and
- (L) welder's gloves and masks.

(5) "Sports or recreational equipment" means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use.

"Sports or recreational equipment" includes, but is not limited to:

- (A) Ballet and tap shoes;

- (B) cleated or spiked athletic shoes;
- (C) gloves, including, but not limited to, baseball, bowling, boxing, hockey and golf;
- (D) goggles;
- (E) hand and elbow guards;
- (F) life preservers and vests;
- (G) mouth guards;
- (H) roller and ice skates;
- (I) shin guards;
- (J) shoulder pads;
- (K) ski boots;
- (L) waders; and
- (M) wetsuits and fins.

(c) The provisions of this section shall be a part of and supplemental to the Kansas retailers' sales tax act.";

Also on page 1, by striking all in lines 9 through 36;

By striking all on pages 2 through 47;

On page 48, by striking all in lines 1 through 28; in line 30, by striking "January 1, 2024, and";

And by renumbering sections accordingly;

On page 1, in the title, in line 1, by striking all after the first semicolon; by striking all in lines 2 through 5; in line 6, by striking all before the period and inserting "relating to exemptions; providing a sales tax exemption for sales of clothing"

Senator _____