



General Assembly

February Session, 2024

**Proposed Bill No. 23**

LCO No. 307



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. KELLY, 21st Dist.

**AN ACT EXEMPTING CERTAIN ARTICLES OF CHILDREN'S CLOTHING AND FOOTWEAR AND PERSONAL PROTECTIVE EQUIPMENT FROM THE SALES AND USE TAXES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That section 12-412 of the general statutes be amended to exempt
- 2 from the sales and use taxes the sale of and the storage, use or other
- 3 consumption in this state of articles of children's clothing or footwear
- 4 costing under fifty dollars and personal protective equipment.

**Statement of Purpose:**

To exempt articles of children's clothing or footwear costing under fifty dollars and personal protective equipment from the sales and use taxes.