



General Assembly

January Session, 2025

***Proposed Bill No. 5414***

LCO No. 1936



Referred to Committee on FINANCE, REVENUE AND  
BONDING

Introduced by:  
REP. BUCHSBAUM, 69th Dist.

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

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

- 1 That chapter 219 of the general statutes be amended to exempt from
- 2 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 costing under
- 4 one hundred dollars.

***Statement of Purpose:***

To exempt articles of children's clothing costing under one hundred  
dollars from the sales and use taxes.