



General Assembly

February Session, 2024

**Proposed Bill No. 5039**

LCO No. 380



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. DECAPRIO B., 48th Dist.

**AN ACT EXEMPTING CLOTHING PURCHASED AT CONSIGNMENT STORES 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 clothing purchased at consignment stores.

**Statement of Purpose:**

To exempt clothing purchased at consignment stores from the sales and use taxes.