



General Assembly

February Session, 2026

Proposed Bill No. 5021

LCO No. 63



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.