

3.12.434 - Garage sales

The purchase or sale of tangible personal property at a garage sale is [tax] exempt under this chapter, provided that:

- A.** The exemption shall apply only to the first three hundred dollars of tangible personal property at any private residence at a garage sale during any calendar year, and
- B.** Only one garage sale for a private residence is exempt per calendar year, and
- C.** The duration of the garage sale shall not exceed three consecutive calendar days within any calendar year.

(Ord. 0785 § 1 (part), 1985)