

A motion by North Carolina to define fur clothing:

Appendix C

LIBRARY OF DEFINITIONS

PART II

Product Definitions

FUR CLOTHING DEFINITION

“Fur clothing” means “clothing” that is required to be labeled as a fur product under the Federal Fur Products Labeling Act (15 U.S.C. §69), and the value of the fur components in the product is more than three times the value of the next most valuable tangible component. “Fur clothing” is human wearing apparel suitable for general use but may be taxed differently from “clothing.” For the purposes of the definition of “fur clothing” the term “fur” means any animal skin or part thereof with hair, fleece, or fur fibers attached thereto, either in its raw or processed state, but shall not include such skins that have been converted into leather or suede, or which in processing, the hair, fleece, or fur fiber has been completely removed.