CHAPTER 16

GARAGE SALES

§16.1 <u>Definitions</u>

1. The term "garage sale" as used in this chapter shall mean and include any sale of household or personal articles including but not limited to clothing, tools, furniture, toys, and appliances held at the seller's residence which is open to the public and/or where personal property is openly displayed for sale.

2. The term "residence" as used in this chapter shall mean the building and premises used as a home by a person.

§16.2 <u>Exemptions</u>

Nothing in this chapter shall be held to apply to any sales:

1. Conducted pursuant to statute or by order of any court.

2. To any person selling personal property at wholesale to dealers in such articles.

§16.3 <u>General restrictions</u>

The conduct of garage sales authorized by this chapter shall be subject to the following restrictions:

1. No person shall conduct or operate a garage sale on more than five (5) days in any calendar year.

2. Each day of operation of a garage sale shall constitute a separate sale.

3. No "garage sale" sign or other advertising of sale shall be displayed or erected except at the residence where the garage is located.

4. No person shall operate a garage sale before the hour of 9:00 a.m. of any day or after the hour of 9:00 p.m. of any day.

§16.4 <u>Penalties</u>

The violation of this chapter is an offense and shall subject the person violating to a fine of not less than Twenty-Five Dollars (\$25.00) nor more than Fifty Dollars (\$50.00) for the first

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violation thereof and by a fine of not less than Fifty Dollars (\$50.00) nor more than One Hundred Dollars (\$100.00) for the second or more violations thereof.

Historical Note

Chapter 16 was added by Local Law #1 of 1979.

References:

Sales Tax. Tax L §1115(a)[18] exempts from the sales tax "Tangible personal property sold by a person at his resubsequent sales . . . "