

Tax Bulletin Sales and Use Tax TB-ST-530 March 10, 2014

Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing

Clothing, footwear, and items used to make or repair exempt clothing sold for less than \$110 per item or pair are exempt from the New York State 4% sales tax, the local tax in localities that provide the exemption, and the 3/6% Metropolitan Commuter Transportation District (MCTD) tax within exempt localities in the MCTD. See <u>Publication 718-C</u>, Sales and Use Tax Rates on Clothing and Footwear, for:

- a listing of local jurisdictions that provide the exemption; and
- a listing of local jurisdictions that do not provide the exemption, along with their applicable tax rates.

The following charts list examples of exempt and taxable clothing, footwear, and items used to make or repair exempt clothing.

Aerobic clothing Antique clothing (for wear) Aprons Arm warmers Athletic supporters Athletic or sport uniforms or clothing (but not equipment such as mitts, helmets and pads) Bandannas Bathing caps Bathing suits Beach caps and coats Belt buckles Belts/suspenders Bibs (baby) Blouses Boots (climbing, fishing, riding, ski, waders) Bridal gowns and veils (unless rented) Caps Coats and wraps Corset laces Coveralls **Diapers** (adult - including disposable) Diapers (children - including disposable) Dress shields Dresses Ear muffs Eyeglasses (prescription including goggles, safety and sun glasses)

Formal clothing (unless rented) Fur clothing Garters/garter belts Girdles Gloves (batting, bicycle, dress [unless rented], garden, golf, ski, tennis, work) Graduation caps and gowns (unless rented) Gym suits Hand muffs Handkerchiefs Hats Hosiery (panty hose, peds, etc.) Insoles Jeans Jogging suits Lab coats Leg warmers Leotards Lingerie Pajamas Pants (slacks, jeans, etc.) Ponchos Prom dress (unless rented) Rain wear Receiving blankets Religious clothing Rented uniforms (unless formal wear/costume) **Riding pants** Robes Scarves Scout uniforms

Exempt items

Shawls and wraps Shirts Shoes (ballet, bicycle, bowling, cleated, football, golf, iazz/dance. soccer. track. etc.) Shoe inserts Shoe laces Shoulder pads for dresses, jackets, etc. (but not athletic or sport protective pads) Shower caps Ski masks Sleepwear Slippers Sneakers Socks Sports clothing and uniforms (but not equipment such as mitts, helmets, and pads) Stockings Support hosiery Suspenders Sweat bands Sweat suits Ties/neckwear Tights Tuxedos (unless rented) Underwear Uniforms (occupational, military, scouting, sport) Wet and dry suits Yard goods, and notions¹

Taxable items

Antique clothing (collectible, not
for wear)
Barrettes
Bobby pins
Costumes
Crib blankets
Elastic ponytail holders
Goggles (nonprescription)
Hair bows
Hair clips
Handbags and purses
Headbands (sweatbands are
exempt)
Helmets (sport, motorcycle,
bicycle, etc.)
Ice skates
In-line skates

Jewelry Key cases Mitts (baseball fielder's glove, hockey, etc.) Party costumes Personal flotation devices Protective masks (athletic, sport, or occupational) Roller skates Safety glasses (nonprescription) Sewing accessories (not an integral part of clothing such as chalk, instruction books, knitting needles, measuring tapes, needles, patterns, scissors, pins, thimbles)

Shin guards and padding Shoulder pads (football, hockey, etc.) Sunglasses (nonprescription) Umbrellas Wallets Watch bands Watches Wigs Yard goods and notions¹

See also Tax Bulletin Clothing and Footwear Exemption (TB-ST-122).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1101(b)(15) and1115(a)(30)

Publications: Publication 718-C, Sales and Use Tax Rates on Clothing and Footwear

Bulletins: Clothing and Footwear Exemption (TB-ST-122)

¹ Yard goods and notions (fabric, thread, yarn, buttons, snaps, hooks, zippers and like items) used or consumed to make or repair exempt clothing which become a physical component part of the clothing are generally exempt.