



Department of Taxation and Finance

Important:

The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.

For the most up-to-date information on state and local sales and use tax rates on clothing and footwear, see [Find sales tax rates](#).

For a detailed list of exempt and taxable items, see [Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing](#).

The TSB-M begins on page 2 below.

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division

TSB-M-00(1.1)S
 Sales Tax
 February 7, 2000

Sales and Use Tax Exemption on Clothing and Footwear
March 1, 2000
(Exemption within cities and counties)

Effective March 1, 2000, clothing and footwear costing less than \$110 per item are exempt from the State's 4% rate of sales and compensating use taxes. For a detailed explanation of the exemption see TSB-M-00(1)S*.

The exemption also applies to sales and use taxes imposed by the counties and cities listed below. There is no exemption from the ¼% tax imposed by the State in cities and counties located in the Metropolitan Commuter Transportation District (MCTD), unless the city or county in the MCTD provides an exemption from its own tax, in which case the exemption will also apply to the ¼% MCTD tax in that city or county. Clothing and footwear remain subject to local tax at the rate indicated for those localities listed on page 2.

Cities and counties where no tax applies

City or county	City or county
Broome County	New York City - includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens, and Richmond (Staten Island)
Chautauqua County	
Chenango County (including the city of Norwich)	
Columbia County	
Cortland County	
Delaware County	
Fulton (city of) - located in Oswego County	
Greene County	
Madison County (outside the city of Oneida)	
	Rockland County
	Schuyler County
	Suffolk County
	Sullivan County
	Tioga County

The following cities enacted local exemptions, but a portion of the county rate still applies. See Page 2 for the rates in effect for these localities:

- Gloversville (city of) - located in Fulton County**
- Sherrill (city of) - located in Oneida County**

*We are mailing TSB-M-00(1)S with this TSB-M-00(1.1)S, so you will have the detailed information available. You may also obtain a copy of TSB-M-00(1)S by calling 1-800-462-8100 or logging on to our website at <http://www.tax.state.ny.us>. TSB-Ms are located under the heading "Publications and Technical Bulletins." If you have a fax machine, you can obtain TSB-M-00(1)S from our Fax-on-Demand system by dialing 1-800-748-3676, following the prompts and entering **11110** when prompted for the five-digit code.

Clothing and footwear will remain subject to local tax (and the MCTD ¼% rate, where applicable) in the following localities at the rate indicated.

Taxing Jurisdiction	% Rate	Taxing Jurisdiction	% Rate
Albany County	4	Onondaga County	3
Allegany County	4	Ontario County (including cities of Canandaigua and Geneva)	3
Cattaraugus County (including cities of Olean and Salamanca)	4	Orange County	3¼
Cayuga County (including city of Auburn)	4	Orleans County	4
Chemung County	3	Oswego County (including city of Fulton)	0
Clinton County	3	Oswego (city)	3
Dutchess County	3¼	Otsego County	3
Erie County	4	Putnam County	3¼
Essex County	3	Rensselaer County	4
Franklin County	3	St. Lawrence County (including city of Ogdensburg)	3
Fulton County (including city of Johnstown, but outside city of Gloversville)	3	Saratoga County	3
Gloversville (portion of county rate that applies)	1½	Schenectady County	3½
Genesee County	4	Schoharie County	3
Hamilton County	3	Seneca County	3
Herkimer County	4	Steuben County (including cities of Corning and Hornell)	4
Jefferson County	3	Tompkins County (including city of Ithaca)	4
Lewis County	3	Ulster County	3¾
Livingston County	3	Warren County (including city of Glens Falls)	3
Madison County (outside city of Oneida)	0	Washington County	3
Oneida (city)	1½	Wayne County	3
Monroe County	4	Westchester County (outside cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	2¾
Montgomery County	3	Mount Vernon (includes city and county rates)	4¼
Nassau County	4½	New Rochelle (includes city and county rates)	4¼
Niagara County	3	White Plains (includes city and county rates)	3¾
Oneida County (outside cities of Rome, Sherrill, and Utica)	4	Yonkers (includes city and county rates)	4¼
Rome (includes city and county rates)	4¼	Wyoming County	4
Sherrill (portion of county rate that applies)	3	Yates County	3
Utica (includes city and county rates)	4		