



## 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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-03(4.2)S  
 Sales Tax  
 December 8, 2003

**Temporary Sales and Use Tax Exemption on Clothing and Footwear**  
**January 26, 2004, through February 1, 2004**  
**(Exemption within counties and cities)**

There will be an exemption from sales and use taxes for clothing and footwear **costing less than \$110 per item** during the period Monday, January 26, 2004, through Sunday, February 1, 2004. For a detailed explanation of the exemption see TSB-M-03(4)S, *Temporary Sales and Use Tax Exemptions on Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing*.

The exemption will apply to the state's 4¼ % sales and use taxes. There is no exemption from the ¼ % rate of 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. The MCTD consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Clothing and footwear remain subject to the following county, city and MCTD taxes at the rate indicated for those counties and cities listed below. A list of counties and cities where no tax applies during the seven-day exemption period beginning Monday, January 26, 2004, through Sunday, February 1, 2004, is provided at the bottom of page 2.

**Counties whose taxes will apply**

<b><u>Locality</u></b>	<b><u>Rate during seven-day exemption period</u></b>
Cayuga County (outside the city of Auburn)	4%
Essex County	3%
Lewis County	3%
Livingston County	4%
Montgomery County	4%
Nassau County *	4½ %
Niagara County	4%
Oneida County (outside the cities of Rome, Sherrill, and Utica)	4%
Orange County *	3¼ %
Orleans County	4%
Putnam County *	3¼ %
Tioga County	4 %
Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains and Yonkers)*	2 ¾ %

\* Counties located in the MCTD

**Cities whose taxes will apply**

<b><u>Locality</u></b>	<b><u>Rate during seven-day exemption period</u></b>
Auburn (Cayuga County)	4%
Johnstown (Fulton County)	1½ %
Mount Vernon (Westchester County) *	4¼ %
New Rochelle (Westchester County) *	4¼ %
Olean (Cattaraugus County)	1½ %
Oneida (Madison County)	1½ %
Oswego (Oswego County)	3%
Rome (Oneida County)	4%
Salamanca (Cattaraugus County)	1½ %
Sherrill (Oneida County)	4%
Utica (Oneida County)	4%
White Plains (Westchester County) *	3¾ %
Yonkers (Westchester County) *	4¼ %

\* **Cities located in the MCTD**

**Counties and cities where no tax applies**

Following is a list of counties and cities where the temporary exemption during the period Monday, January 26, 2004, through Sunday, February 1, 2004, will apply to all State (including the MCTD ¼ % rate), county and city taxes, other than taxes of cities listed as "outside" after the county's name.

Albany County	Hamilton County	St. Lawrence County
Allegany County	Herkimer County	Saratoga County (including city of Saratoga Springs)
Broome County	Jefferson County	Schenectady County
Cattaraugus County (outside cities of Olean and Salamanca)	Madison County (outside the city of Oneida)	Schoharie County
Chautauqua County	Monroe County	Schuyler County
Chemung County	New York City * (includes counties of Bronx, Kings [Brooklyn], New York [Manhattan], Queens, and Richmond [Staten Island])	Seneca County
Chenango County (including the city of Norwich)	Onondaga County	Steuben County (including cities of Corning and Hornell)
Clinton County	Ontario County (including cities of Canandaigua and Geneva)	Suffolk County *
Columbia County	Oswego County (including city of Fulton; outside city of Oswego)	Sullivan County
Cortland County	Otsego County	Tompkins County (including city of Ithaca)
Delaware County	Rensselaer County	Ulster County
Dutchess County *	Rockland County *	Warren County (including city of Glens Falls)
Erie County		Washington County
Franklin County		Wayne County
Fulton County (including city of Gloversville; outside city of Johnstown)		Wyoming County
Genesee County		Yates County
Greene County		

\* **Counties and cities located in the MCTD**