



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-04(5.1)S
Sales Tax
August 6, 2004

Temporary Sales and Use Tax Exemption on Clothing and Footwear
August 31, 2004, through Labor Day, September 6, 2004
(Exemption within counties and cities)

There will be an exemption from sales and use taxes for clothing and footwear, and items used to make or repair exempt clothing, **costing less than \$110 per item or pair** during a one-week exemption period beginning Tuesday, August 31, 2004, through Labor Day, Monday, September 6, 2004. For a detailed explanation of the exemption see TSB-M-04(5)S, *Temporary Sales and Use Tax Exemption on Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing* (One-week exemption period-August 31, 2004, through Labor Day, September 6, 2004).

The exemption will apply to the State's 4¼% sales and use taxes. The exemption also applies to the ¼% sales and use taxes imposed by the State in any portion of the Metropolitan Commuter Transportation District (MCTD), where a county or city in the MCTD provided for an exemption from its own local tax. 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 sales tax applies during the one-week exemption period is provided on page 2.

Counties whose taxes will apply

<u>County</u>	<u>Rate during one-week exemption period</u>
Essex County ¹	[See Footnote 1 below]
Lewis County	3¾%
Nassau County*	4½%
Orange County*	4%
Putnam County*	3¼%
Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains and Yonkers)*	3¼%

*** Counties located in the MCTD**

¹The rate in Essex County during the one-week exemption period is as follows:
August 31, 2004: 3%; September 1 - September 6, 2004: 3¾%

Cities whose taxes will apply

<u>City (located in county)</u>	<u>Rate during one-week exemption period</u>
Fulton (Oswego County)	4%
Mount Vernon (Westchester County)*	4¼%
New Rochelle (Westchester County)*	4¼%
Oswego (Oswego County) ²	[See Footnote 2 below]
Salamanca (Cattaraugus County)	1½%
Utica (Oneida County)	1½%
White Plains (Westchester County)*	3¾%
Yonkers (Westchester County)*	4¼%

*** Cities located in the MCTD**

²The rate in the city of Oswego during the one-week exemption period is as follows: August 31, 2004: 3%; September 1st - September 6, 2004: 4%.

Counties and cities where no tax applies

Following is a list of counties and cities where the one-week exemption will apply to all State (including the MCTD ¼% rate), county and city sales and use taxes, other than taxes of cities listed as "outside" after the county's name.

Albany County	Herkimer County	Rockland County *
Allegany County	Jefferson County	St. Lawrence County
Broome County	Livingston County	Saratoga County (including the city of Saratoga Springs)
Cattaraugus County (including the city of Olean; outside the city of Salamanca)	Madison County (including the city of Oneida)	Schenectady County
Cayuga County (including the city of Auburn)	Monroe County	Schoharie County
Chautauqua County	Montgomery 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)	Niagara County	Steuben County (including the cities of Corning and Hornell)
Clinton County	Oneida County (including the cities of Rome and Sherrill; outside the city of Utica)	Suffolk County *
Columbia County	Onondaga County	Sullivan County
Cortland County	Ontario County (including the cities of Canandaigua and Geneva)	Tioga County
Delaware County	Orleans County	Tompkins County (including the city of Ithaca)
Dutchess County *	Oswego County (outside the cities of Fulton and Oswego)	Ulster County
Erie County	Otsego County	Warren County (including the city of Glens Falls)
Franklin County	Rensselaer County	Washington County
Fulton County (including the cities of Gloversville and Johnstown)		Wayne County
Genesee County		Wyoming County
Greene County		Yates County
Hamilton County		

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