



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

**Sales Tax on Clothing and Footwear
Remains in Effect until June 1, 2005**

Due to legislation enacted on August 20, 2004, vendors who sell clothing, footwear, or items used to make or repair clothing, must continue to collect and remit New York State and local sales taxes on these items until June 1, 2005. There will be a one-week temporary exemption from state and certain local sales taxes beginning on Monday, January 31, 2005, and ending on Sunday, February 6, 2005.

More information on the one-week temporary exemption will be mailed and made available on our Web site *www.nystax.gov* in January 2005. This information will include a list of the localities that elect the one-week temporary exemption and the applicable tax rates for those localities that do not make the election.

If you have any questions, please contact our Business Tax Information Center at 1 800 972-1233.