



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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 and Use Taxes on Clothing and Footwear
Remain in Effect through March 31, 2006**

Due to recently enacted legislation, 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 through March 31, 2006. There will be two seven-day temporary exemption periods from State and certain local sales and use taxes beginning on Tuesday, August 30, 2005, and ending on Labor Day, Monday, September 5, 2005, and beginning on Monday, January 30, 2006, and ending on Sunday, February 5, 2006.

More information on the two seven-day exemption periods will be mailed and made available on our Web site www.nystax.gov in late July, 2005. The information will include a list of the localities that elect the two seven-day exemption periods, 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.