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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

Taxpayer Services Division
Technical Services Bureau

TSB-M-97(14.1)S
Sales Tax
December 31, 1997

One-Week Sales and Use Tax Exemption on Clothing and Footwear
(Exemption Within Cities and Counties)

There will be an exemption from sales and use taxes for eligible clothing and footwear during the week of January 17, 1998 through January 23, 1998. (For a detailed explanation of the exemption see TSB-M-97(14)S.)

The exemption will apply to the State 4% sales and use taxes and the ¼% tax imposed in the Metropolitan Commuter Transportation District (MCTD). The exemption will also apply to all locally imposed sales and use taxes except for the locally imposed taxes imposed in the city of White Plains.

City Where Local Tax Applies

In the following locality clothing and footwear remain subject to tax at the rate indicated.

Locality	**Rate During One-Week Exemption Period**
White Plains (city of) - located in Westchester County	**2 %**

Cities and Counties Where No Tax Applies

Following is a list of localities in the State where the one-week clothing and footwear exemption will apply to the State (including the MCTD) and all local sales and use taxes.

Albany County
Allegany County
Auburn (city of) - located in Cayuga County
Batavia (city of) - located in Genesee County
Broome County
Canandaigua (city of) - located in Ontario County
Cattaraugus County
Cayuga County
Chautauqua County
Chemung County
Chenango County
Clinton County
Columbia County
Corning (city of) - located in Steuben County
Cortland County
Delaware County
Dutchess County
Erie County
Essex County
Franklin County
Fulton (city of) - located in Oswego County
Fulton County
Genesee County
Geneva (city of) - located in Ontario County
Glens Falls (city of) - located in Warren County
Gloversville (city of) - located in Fulton County
Greene County
Hamilton County
Herkimer County
Hornell (city of) - located in Steuben County

Ithaca (city of) - located in Tompkins County
Jefferson County
Johnstown (city of) - located in Fulton County
Lewis County
Livingston County
Madison County
Monroe County
Montgomery County
Mount Vernon (city of) - located in Westchester County
Nassau County
New Rochelle (city of) - located in Westchester County
New York City - includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island)
Niagara County
Norwich (city of) - located in Chenango County
Ogdensburg (city of) - located in St. Lawrence County
Olean (city of) - located in Cattaraugus County
Oneida (city of) - located in Madison County
Oneida County
Onondaga County
Ontario County
Orange County
Orleans County
Oswego (city of) - located in Oswego County
Oswego County

Otsego County
Putnam County
Rensselaer County
Rockland County
Rome (city of) - located in Oneida County
St. Lawrence County
Salamanca (city of) - located in Cattaraugus County
Saratoga County
Schenectady County
Schoharie County
Schuyler County
Seneca County
Sherrill (city of) - located in Oneida County
Steuben County
Suffolk County
Sullivan County
Tioga County
Tompkins County
Ulster County
Utica (city of) - located in Oneida County
Warren County
Washington County
Wayne County
Westchester County
Wyoming County
Yates County
Yonkers (city of) - located in Westchester County