



## 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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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(7)S  
Sales Tax  
August 22, 1997

**September 1 - 7, 1997**  
**One-Week Sales and Use Tax Exemption on Clothing**

The Tax Law has been amended to provide for a one-week exemption from New York State's 4% sales and use taxes for certain clothing. However, the latest amendment differs significantly from the one-week sales tax exemption in effect for the week of January 18 - 24, 1997. This exemption **does not** apply to footwear. *The new one-week exemption only applies to purchases of clothing.* In addition, the new one-week sales tax exemption is limited to purchases of clothing with a cost of less than \$100 per article, whereas the January 1997 one-week exemption had a cost limitation of \$500.

The exemption also applies to the ¼% tax imposed by the State in the Metropolitan Commuter Transportation District. This district consists of the City of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester. **The exemption will apply from September 1, 1997, through September 7, 1997.** The exemption does not apply to any locally imposed sales and use taxes unless the county or city imposing those taxes elects to provide for it.

The exemption applies to most clothing, provided the item is to be worn by human beings. It also applies to most fabric, thread, yarn, buttons, snaps, hooks, zippers and like items used or consumed in making or repairing exempt clothing, provided the item becomes a physical component part of this clothing. Alterations to exempt clothing are likewise exempt during the one-week exemption period.

The exemption applies to items of clothing worn on the body. However, not all items worn on the body are clothing. Jewelry, watches, etc., remain taxable though worn on the body. Equipment items, such as tool belts, hard hats, bicycle, ski, and motorcycle helmets, though worn on the body, are not exempt from tax. Goggles for skiing and swimming, hockey, baseball and lacrosse masks, baseball gloves, fireplace mittens, and similar pieces of equipment (sporting or otherwise) remain subject to tax. Antique clothing is exempt provided the clothing is purchased for human wear, and not as collector items. Antique **doll** clothes are not exempt, and all purchases of doll clothes are taxable.

Where exempt clothing is sold together as a single unit along with taxable merchandise, the full price is subject to sales tax unless the price of the clothing is separately stated. For example, a store has a boxed gift set for sale that has a French-cuffed dress shirt, cufflinks and a tie tack. The gift set is sold for a single price of \$50. Although the shirt would otherwise be exempt during the one-week exemption period, the full price of the boxed gift set would be taxable because the cufflinks and tie tack are taxable and the selling price of the shirt is not separately stated.

The following additional limitations apply to this exemption.

- The article of clothing must be sold for less than \$100. This \$100 limitation also applies to each item of fabric, thread, yarn, buttons, etc., used to make or repair clothing. Any charge by the vendor for alterations must be included when determining whether the \$100 limitation has been met.
- Costumes and rented formal wear are not eligible for exemption. Nor does the exemption apply to fabric, thread, yarn, buttons etc., used to make or repair costumes or rented formal wear.

Items of fabric, thread, yarn, buttons, etc., used to make or repair otherwise exempt clothing are not eligible for exemption if the item used is made from real or imitation pearls, or from real or imitation precious or semiprecious stones, jewels or metals.

- Most accessories (handbags, handkerchiefs, umbrellas, watches and watchbands, etc.) are not considered clothing and are taxable. However, belt buckles, cloth headbands, head scarves and neckwear such as scarves and ties are exempt.
- Fabric, thread, yarn, buttons, etc., used to make or repair products other than wearing apparel (doll clothes, afghans, draperies, pillows, etc.) are taxable.
- Monogramming of clothing prior to its sale is eligible for exemption where the monogramming is sold as part of the article. However, if monogramming is done separately by a vendor for a separate charge, the charge for this service is not eligible for exemption. Monogramming includes application of decals, logos and like items (pictures, letters, etc.) by sewing, printing, imprinting, silk screening, etc.

### **Special Rules That Apply During the One-Week Exemption Period**

The following special rules are to be used **only** for purposes of determining whether a sale of eligible clothing qualifies for the exemption during the week of September 1, 1997, through September 7, 1997.

#### **Delivery, Shipping and Handling Charges (Delivery)**

Reasonable charges by the vendor for delivery of eligible clothing items are not taken into account in determining if an item meets the \$100 limitation. For example, if an article of clothing sells for \$95 and the vendor charges \$10 for delivery, the clothing will qualify for exemption. However, delivery charges by the vendor for items costing \$100 or more remain subject to tax.

### **Mail and Telephone Orders**

The exemption will apply to all eligible clothing items ordered by mail or by telephone if the orders are accepted by the vendor during the week of the exemption. An order is accepted by the vendor when the vendor has taken an action to fill the order. Actions to fill an order include placing an "in-date" stamp on a mail order and assigning an "order number" to a telephone order. As long as the vendor accepts the customer's order during the one-week exemption period, the exemption will apply even though delivery might not be made during the exemption period.

This special rule will also apply to orders for eligible clothing items using the Internet, E-Mail and computer bulletin boards.

### **Layaway Sales**

A layaway sale is a sale in which merchandise is set aside for future delivery to a customer who makes a deposit and agrees to pay the balance of the purchase price over a period of time before the merchandise is delivered.

The sales price of the merchandise includes any additional charges a vendor makes for putting the merchandise on layaway. These charges must be added to the ticket price of the clothing item for purposes of determining if the cost of the item is less than \$100.

If a vendor and a customer enter into a contract for a layaway sale of eligible clothing during the one-week exemption period, the exemption will apply as long as the customer makes a deposit of 10% and the merchandise is segregated from other inventory.

### **Custom and Special Orders**

Eligible clothing items that are custom ordered or special ordered during the one-week exemption period will qualify for the exemption, even though the item is delivered after the exemption period. To qualify for the exemption, the vendor and the customer must enter into a contract during the exemption week to have the custom or special order made for the customer.

### **Rain Checks**

The exemption will not apply to clothing purchased after September 7, 1997, even though the purchaser uses a "rain check" that was issued during the week of September 1, 1997, through September 7, 1997.

### **Exchanges**

Where a customer purchases eligible clothing during the one-week exemption period and returns the item after September 7, 1997, for an exchange, there will be no additional tax as long as the item is exchanged for a like item, a shirt for a shirt, etc. Where a customer returns the item and receives a credit or is allowed to purchase a different item, the appropriate sales tax will apply to the sale of the newly-purchased item. For example, if a customer buys a shirt during the exemption period and exchanges it the following month for a sweater, tax is due on the full price of the sweater.

### **Coupons**

Where a customer uses a manufacturer's coupon to pay for eligible clothing, the value of the coupon does not reduce the selling price for purposes of determining if the item is sold for less than \$100. Where a customer pays for eligible clothing using a store coupon, for which the store receives no reimbursement, the store coupon does reduce the selling price for purposes of determining if the item is sold for less than \$100.

The pages that follow contain a list which indicates whether an item qualifies for the one-week sales and use tax exemption on clothing. Items of footwear are not included in the listing since they are not eligible for exemption.

**T = Taxable**  
**E = Exempt**

<b>T/E</b>	<b>ITEM</b>	<b>T/E</b>	<b>ITEM</b>	<b>T/E</b>	<b>ITEM</b>
	Accessories	<b>E</b>	Bandannas	<b>E</b>	Football uniforms (clothing- not including shoulder pads)
<b>T</b>	barrettes	<b>E</b>	Baseball hats	<b>E</b>	Formal clothing (unless rented)
<b>E</b>	belt buckles	<b>T</b>	Baseball and hockey gloves	<b>E</b>	Foul weather clothing
<b>T</b>	bobby pins	<b>E</b>	Baseball uniforms	<b>E</b>	Fur clothing
<b>T</b>	elastic ponytail holders	<b>E</b>	Bathing caps	<b>E</b>	Garters/garter belts
<b>T</b>	hairbows	<b>E</b>	Bathing suits	<b>E</b>	Girdles
<b>T</b>	hairclips	<b>E</b>	Beach capes and coats	<b>E</b>	Gloves (generally)
<b>T</b>	handbags	<b>E</b>	Belts/suspenders	<b>T</b>	batting
<b>T</b>	handkerchiefs	<b>E</b>	Bibs (baby)	<b>T</b>	bicycle gloves
<b>E</b>	head scarves	<b>E</b>	Blouses	<b>E</b>	dress (unless rented)
<b>T</b>	headbands (plastic)	<b>E</b>	Bowling shirts	<b>E</b>	garden
<b>T</b>	jewelry	<b>E</b>	Bridal gowns and veils (unless rented)	<b>T</b>	golf
<b>T</b>	key cases	<b>E</b>	Camp clothes	<b>E</b>	leather
<b>E</b>	scarves for headwear / neckwear	<b>E</b>	Caps	<b>T</b>	rubber
<b>T</b>	shower caps	<b>E</b>	Chef uniforms	<b>E</b>	ski gloves
<b>T</b>	wallets	<b>T</b>	Children's costumes	<b>T</b>	surgical
<b>T</b>	watch bands	<b>E</b>	Clerical vestments	<b>T</b>	tennis
<b>T</b>	watches	<b>E</b>	Coats and wraps	<b>E</b>	work
<b>E</b>	Adult diapers*	<b>T</b>	Corsages and boutonnieres	<b>T</b>	Goggles (except prescription)*
<b>E</b>	Aerobic clothing	<b>E</b>	Corset laces	<b>E</b>	Golf dresses
<b>T</b>	Afghans	<b>T</b>	Costumes - Halloween, Christmas, etc.	<b>E</b>	Golf jackets
<b>E</b>	Antique clothing (but see page 1 for exception)	<b>E</b>	Coveralls	<b>E</b>	Golf shirts
<b>E</b>	Aprons (household and shop)	<b>T</b>	Crib blankets	<b>E</b>	Golf skirts
<b>E</b>	Arm warmers	<b>E</b>	Dress shields	<b>T</b>	Golf purse
<b>E</b>	Athletic socks	<b>E</b>	Dresses	<b>T</b>	Graduation caps and gowns
<b>E</b>	Athletic supporters	<b>E</b>	Ear muffs	<b>E</b>	Gym suits
<b>E</b>	Baby diapers	<b>E</b>	Employee uniforms	<b>E</b>	Hand muffs
				<b>T</b>	Handbags/purses

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<b>E</b>	Hats	<b>E</b>	Rented uniforms (unless formal wear/costume)	<b>T</b>	Sports helmets
<b>T</b>	Helmets	<b>E</b>	Repairing of wearing apparel	<b>E</b>	Sports uniforms
<b>E</b>	Hosiery (pantyhose and peds)	<b>E</b>	Riding pants	<b>T</b>	Sunglasses (except prescription)*
<b>E</b>	Jeans	<b>E</b>	Robes	<b>E</b>	Support hosiery
<b>E</b>	Jogging suits	<b>E</b>	Safety clothing (normally worn in hazardous occupations)	<b>E</b>	Suspenders
<b>E</b>	Lab coats	<b>T</b>	Safety glasses (non-prescription)	<b>E</b>	Sweat suits
<b>E</b>	Leg warmers	<b>E</b>	Scout uniforms	<b>E</b>	Tennis (dresses, hats, shorts, skirts)
<b>E</b>	Leotards/tights	<b>E</b>	Shawls/wraps	<b>E</b>	Ties (men's/women's)
<b>T</b>	Life vests	<b>T</b>	Shin guards and padding	<b>E</b>	Tights
<b>E</b>	Lingerie	<b>E</b>	Shirts	<b>E</b>	Tuxedo (unless rented)
<b>T</b>	Lobster bibs	<b>E</b>	Shirts (hooded)	<b>T</b>	Umbrellas
<b>E</b>	Martial arts attire	<b>T</b>	Shooting glasses	<b>E</b>	Underclothes
<b>E</b>	Formal wear (men's/women's - unless rented)	<b>E</b>	Shoulder pads (for dresses, jackets, etc.)	<b>E</b>	Uniforms (police, fire, nurses, mechanics, postal)
<b>E</b>	Neckwear/ties	<b>T</b>	Shoulder pads (football, hockey, etc.)	<b>T</b>	Water ski vests
<b>E</b>	Nylons	<b>T</b>	Shower caps	<b>T</b>	Wet and dry suits
<b>E</b>	Painter pants	<b>E</b>	Ski jackets	<b>T</b>	Wigs
<b>T</b>	Party costumes	<b>E</b>	Ski masks	<b>E</b>	Work clothes
<b>T</b>	Personal flotation devices	<b>E</b>	Ski suits (one-piece)	<b>E</b>	Work uniforms
<b>E</b>	Ponchos	<b>E</b>	Ski sweaters	<b>E</b>	Yard goods (cloth and material to make clothing)
<b>T</b>	Pot holders	<b>E</b>	Ski sweaters	<b>E</b>	Yard goods, yarn and sewing (generally)
<b>E</b>	Prom dress (unless rented)	<b>E</b>	Ski warm-up pants	<b>T</b>	basting thread
<b>E</b>	Protective aprons	<b>E</b>	Sleepwear - (nightgowns/pajamas)	<b>E</b>	bra and slip repair
<b>T</b>	Protective masks (athletic)	<b>E</b>	Soccer socks	<b>E</b>	buttons
<b>E</b>	Rain jackets	<b>E</b>	Socks	<b>E</b>	elastic
<b>E</b>	Rain suits				
<b>E</b>	Rain wear				
<b>E</b>	Receiving blankets				
<b>E</b>	Religious clothing				

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<b>E</b>	fabric adhesives/glue	<b>T</b>	thimble		
<b>E</b>	fabric paint				
<b>E</b>	fabrics				
	Yard goods, yarn and sewing accessories				
<b>E</b>	knitting yarns				
<b>E</b>	lace				
<b>E</b>	patches: cloth, denim, embroidered, iron-on, leather, etc.				
<b>E</b>	ribbons				
<b>E</b>	seam binding and bias tape				
<b>E</b>	thread				
<b>E</b>	zippers				
<b>T</b>	yard goods, yarns and sewing accessories (not an integral part of clothing)				
<b>T</b>	chalk				
<b>T</b>	fabrics and yarns (used to make items other than apparel, such as rugs, pillows, etc.)				
<b>T</b>	instruction books				
<b>T</b>	knitting needles				
<b>T</b>	measuring tapes				
<b>T</b>	needles				
<b>T</b>	patterns				
<b>T</b>	scissors				
<b>T</b>	straight pins				

Items with an asterisk (\*) e.g., adult diapers, are included in the list of taxable and exempt items. They are currently exempt and will remain exempt after the one-week exemption period for certain clothing items. See Publication 882, *Taxable Status of Medical Equipment and Supplies*.