



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-98(7.2)S
 Sales Tax
 October 9, 1998

January 17, 1999, through January 24, 1999
Temporary Sales and Use Tax Exemption on Clothing and Footwear
(Exemption Within Cities and Counties)

There will be an exemption from sales and compensating use taxes for clothing and footwear costing less than \$500 per item during the period **January 17, 1999, through January 24, 1999**. For a detailed explanation of the exemption see TSB-M-98(7)S* which was mailed to you in July.

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 those localities listed below, where clothing and footwear will remain subject to tax at the rate indicated*. Participating localities are listed on the back of this page.

<u>Locality</u>	<u>Rate During One-Week Exemption Period</u>
<u>Counties</u>	
Lewis County	3%
Montgomery County	3%
Orleans County	4%
Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)	2½%
<u>Cities</u>	
Mount Vernon - located in Westchester County	4%
New Rochelle - located in Westchester County	4%
Rome - located in Oneida County	1¾%
White Plains - located in Westchester County	3½ %
Yonkers - located in Westchester County	4%

* You may obtain a copy by calling 1-800-462-8100 or logging on to our website at www.tax.state.ny.us. If you have a fax machine, TSB-M-98(7)S can be obtained from our Fax-on-Demand system by dialing **1-800-748-3676** following the prompts and entering **11060** when prompted for the five-digit code.

Cities and Counties Where No Tax Applies

Following is a list of cities and counties in the state where the temporary clothing and footwear exemption during the period January 17, 1999, through January 24, 1999, will apply to the state (including the MCTD) and all local sales and use taxes.

Albany County	Gloversville (city of) - located in Fulton County	Onondaga County
Allegany County	Greene County	Ontario County
Auburn (city of) - located in Cayuga County	Hamilton County	Orange County
Batavia (city of) - located in Genesee County	Herkimer County	Oswego (city of) - located in Oswego County
Broome County	Hornell (city of) - located in Steuben County	Oswego County
Canandaigua (city of) - located in Ontario County	Ithaca (city of) - located in Tompkins County	Otsego County
Cattaraugus County	Jefferson County	Putnam County
Cayuga County	Johnstown (city of) - located in Fulton County	Rensselaer County
Chautauqua County	Livingston County	Rockland County
Chemung County	Madison County	St. Lawrence County
Chenango County	Monroe County	Salamanca (city of) - located in Cattaraugus County
Clinton County	Nassau County	Saratoga County
Columbia County	New York City - includes counties of Bronx, Kings (Brooklyn), New York (Manhattan), Queens and Richmond (Staten Island)	Schenectady County
Corning (city of) - located in Steuben County	Niagara County	Schoharie County
Cortland County	Norwich (city of) - located in Chenango County	Schuyler County
Delaware County	Ogdensburg (city of) - located in St. Lawrence County	Seneca County
Dutchess County	Olean (city of) - located in Cattaraugus County	Sherrill (city of) - located in Oneida County
Erie County	Oneida (city of) - located in Madison County	Steuben County
Essex County	Oneida County (except city of Rome)	Suffolk County
Franklin County		Sullivan County
Fulton (city of) - located in Oswego County		Tioga County
Fulton County		Tompkins County
Genesee County		Ulster County
Geneva (city of) - located in Ontario County		Utica (city of) - located in Oneida County
Glens Falls (city of) - located in Warren County		Warren County
		Washington County
		Wayne County
		Wyoming County
		Yates County