



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-99(3.2)S
 Sales Tax
 December 15, 1999

January 15, 2000, through January 21, 2000
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 15, 2000, through January 21, 2000**. For a detailed explanation of the exemption see TSB-M-99(3)S*.

The exemption will apply to the state's 4% sales and use taxes and the ¼% rate of taxes 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 local tax at the rate indicated. Participating localities are listed on the back of this page.

<u>Locality</u>	<u>Counties</u>	<u>Rate During One-Week Exemption Period</u>
Columbia		4 %
Nassau		4 ¼ %
Putnam		3 %
Westchester (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)		2 ½ %
	<u>Cities</u>	
Mount Vernon - located in Westchester County		4 %
New Rochelle - located in Westchester County		4 %
Rome - located in Oneida County		1 ¾ %
White Plains - located in Westchester County		3 ½ %
Yonkers - located in Westchester County		4 %

* TSB-M-99(3)S was previously mailed to all sales tax vendors for use during the temporary clothing and footwear exemption period of September 1, 1999, through September 7, 1999. We are mailing TSB-M-99(3)S with this TSB-M-99(3.2), so you will have the detailed information available. You may also obtain a copy of TSB-M-99(3)S by calling 1-800-462-8100 or logging on to our website at www.tax.state.ny.us TSB-Ms are located under the heading "Publications and Technical Bulletins". If you have a fax machine, you can obtain TSB-M-99(3)S from our Fax-on-Demand system by dialing **1-800-748-3676**, following the prompts and entering **11091** 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 15, 2000, through January 21, 2000, will apply to the state (including the MCTD) and all local sales and use taxes.

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