

Tax Bulletin Sales and Use Tax TB-ST-530 March 10, 2014

Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing

Clothing, footwear, and items used to make or repair exempt clothing sold for less than \$110 per item or pair are exempt from the New York State 4% sales tax, the local tax in localities that provide the exemption, and the 3/6% Metropolitan Commuter Transportation District (MCTD) tax within exempt localities in the MCTD. See Publication 718-C, Sales and Use Tax Rates on Clothing and Footwear, for:

- a listing of local jurisdictions that provide the exemption; and
- a listing of local jurisdictions that do not provide the exemption, along with their applicable tax rates.

The following charts list examples of exempt and taxable clothing, footwear, and items used to make or repair exempt clothing.

Exempt items

Aerobic clothing Formal clothing (unless rented) Shawls and wraps Antique clothing (for wear) Fur clothing **Shirts Aprons** Garters/garter belts Shoes (ballet, bicycle, bowling, Girdles cleated, football, golf, Arm warmers Gloves (batting, bicycle, dress iazz/dance, soccer, track, Athletic supporters [unless rented], garden, golf, Athletic or sport uniforms or etc.) Shoe inserts ski, tennis, work) clothing (but not equipment such as mitts, helmets and Graduation caps and gowns Shoe laces (unless rented) pads) Shoulder pads for dresses, Bandannas Gym suits iackets, etc. (but not athletic Bathing caps Hand muffs or sport protective pads) Bathing suits Handkerchiefs Shower caps Beach caps and coats Hats Ski masks Belt buckles Hosiery (panty hose, peds, etc.) Sleepwear **Slippers** Belts/suspenders Insoles Bibs (baby) Jeans Sneakers **Blouses** Jogging suits Socks Boots (climbing, fishing, riding, Lab coats Sports clothing and uniforms (but not equipment such as ski, waders) Leg warmers Bridal gowns and veils (unless Leotards mitts, helmets, and pads) rented) Lingerie Stockings Support hosiery Caps **Pajamas** Suspenders Coats and wraps Pants (slacks, jeans, etc.) Corset laces **Ponchos** Sweat bands Coveralls Prom dress (unless rented) Sweat suits Diapers (adult - including Rain wear Ties/neckwear disposable) Receiving blankets **Tights** Diapers (children - including Religious clothing Tuxedos (unless rented) disposable) Rented uniforms (unless Underwear Dress shields formal wear/costume) Uniforms (occupational, Dresses Riding pants military, scouting, sport) Ear muffs Wet and dry suits Robes Yard goods, and notions¹ Eyeglasses (prescription -Scarves including goggles, safety and Scout uniforms

sun glasses)

Taxable items

Antique clothing (collectible, not

for wear)

Barrettes
Bobby pins

Costumes Crib blankets

Elastic ponytail holders Goggles (nonprescription)

Hair bows Hair clips

Handbags and purses Headbands (sweatbands are

exempt)

Helmets (sport, motorcycle,

bicycle, etc.) Ice skates In-line skates Jewelry Key cases

Mitts (baseball fielder's glove,

hockey, etc.)
Party costumes

Personal flotation devices Protective masks (athletic, sport,

or occupational) Roller skates Safety glasses (nonprescription)

Sewing accessories (not an integral part of clothing such as chalk, instruction books, knitting needles, measuring tapes, needles, patterns, scissors, pins, thimbles)

Shin guards and padding

Shoulder pads (football, hockey,

etc.)

Sunglasses (nonprescription)

Umbrellas Wallets Watch bands Watches Wigs

Yard goods and notions¹

See also Tax Bulletin Clothing and Footwear Exemption (TB-ST-122).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1101(b)(15) and1115(a)(30)

Publications: Publication 718-C, Sales and Use Tax Rates on Clothing and Footwear

Bulletins: Clothing and Footwear Exemption (TB-ST-122)

¹ Yard goods and notions (fabric, thread, yarn, buttons, snaps, hooks, zippers and like items) used or consumed to make or repair exempt clothing which become a physical component part of the clothing are generally exempt.