



Clothing and Footwear Exemption

Introduction

Clothing and footwear sold for less than \$110 per item or pair and items used to make or repair this clothing are exempt from the New York State 4% sales and use taxes. The exemption does not apply to local sales and use taxes unless the county or city imposing the taxes elects to provide the exemption.

The exemption also applies to the $\frac{3}{8}$ % Metropolitan Commuter Transportation District (MCTD) tax, but only within localities in the MCTD that have elected to provide the exemption.

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.

A county or city may change its election to provide or not provide the exemption; however, any change can take effect only on March 1 of each year.¹

Exempt purchases

This exemption applies to articles of clothing and footwear worn by humans that sell for less than \$110 per item or pair, regardless of the total dollar value of all exempt items purchased. Examples of exempt items include:

- aerobic clothing;
- athletic uniforms or clothing (but not equipment such as mitts, helmets, and pads);
- bathing suits;
- blouses;
- boots (climbing, fishing, riding, ski, waders);
- coats and wraps;
- dresses;
- hats;
- hosiery;
- slacks;
- shirts;
- shoes (ballet, bicycle, bowling, cleated, football, golf, jazz, soccer, etc.);
- sleepwear;
- underwear.

The exemption also applies to most fabric, thread, yarn, buttons, snaps, hooks, zippers, and similar items that are used to make or repair exempt clothing and become a part of the exempt clothing. However, such items are not exempt if they are made from pearls,

¹ To receive email notifications of any sales tax rate changes, including notification of when a locality changes its election to provide or not provide the clothing and footwear exemption, sign up for our email [Subscription Service](#) on our website.

precious or semi-precious stones, jewels or metals, or imitations thereof, even if the item sells for less than \$110.

Example: You purchase two shirts, two pairs of pants, and a dress. Each item costs less than \$110, but the total amount of the purchase is \$190. All the items purchased qualify for the exemption since each individual item costs less than \$110.

Taxable purchases

Not all items worn on the body qualify as exempt clothing or footwear. Examples of taxable items include:

- costumes and rented formal wear (e.g., Halloween costumes, tuxedos);
- jewelry, watches, and similar accessories;
- equipment items (e.g., tool belts, hard hats, and sport, bicycle, and motorcycle helmets);
- protective goggles, safety glasses (other than prescription), masks, or pads for sport or occupational use;
- hockey and baseball fielders' gloves or mitts;
- ice skates and roller skates.

For a detailed list of exempt and taxable items, see Tax Bulletin [Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing \(TB-ST-530\)](#).

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) and 1115(a)(30)

Memoranda:

[TSB-M-06\(6\)S](#), *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*

[TSB-M-12\(3\)S](#), *State Sales Tax Exemption for Clothing and Footwear Costing less than \$110 is Restored Effective April 1, 2012*

Publications: [Publication 718-C](#), *Sales and Use Tax Rates on Clothing and Footwear*

Bulletins: [Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing \(TB-ST-530\)](#)