



City of Ithaca Local Sales and Use Tax Exemption on Clothing and Footwear Effective June 1, 2002

Attention:

All persons required to collect sales tax, pay compensating use tax, or both: The city of Ithaca has enacted legislation to exempt from its local sales and use tax sales of clothing and footwear costing less than \$110 per item. **As of June 1, 2002, the local tax rate of 1½% imposed in the city of Ithaca on sales of clothing and footwear costing less than \$110 per item will be eliminated, and these sales will be fully exempt from state and local sales and use tax.** Sales in Tompkins County, outside the city of Ithaca, of clothing and footwear costing less than \$110 per item are already fully exempt. This change will affect your tax collections and payments if you make taxable sales or deliveries to customers, or if you make taxable uses, in the city of Ithaca. All sales made in the city of Ithaca on or after June 1, 2002, of clothing and footwear costing less than \$110 per item must be reported in Part 1 of Schedule H, for filers of Form ST-100, Form ST-101, and Form ST-810, or on the appropriate line for filers of Form ST-102.

Need help?



Telephone assistance is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday.

Business tax information: 1 800 972-1233

Forms and publications: 1 800 462-8100

From areas outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110 (8:30 a.m. to 4:25 p.m., eastern time).



Internet access: www.tax.state.ny.us



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 225-5829.



If you need to write, address your letter to: NYS Tax Department, Taxpayer Contact Center, W A Harriman Campus, Albany NY 12227.