



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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.

**Sales Tax on
Clothing and Footwear Remains in Effect**

Due to recently enacted legislation, vendors who sell clothing, footwear, or items used to make or repair clothing, must continue to collect and remit New York State and local sales taxes on all of these items until July 1, 2004.

If you have any questions please contact our Business Tax Information Center at 1 800 972-1233.