



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

**Temporary Sales and Use Tax Exemption of Clothing and Footwear
January 31, 2005, through February 6, 2005
(Exemption within counties and cities)**

There will be an exemption from sales and use taxes for clothing and footwear, and items used to make or repair exempt clothing, **costing less than \$110 per item or pair**, during a one-week exemption period beginning Monday, January 31, 2005, through Sunday, February 6, 2005. For a detailed explanation of the exemption see TSB-M-04(9)S, *Temporary Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (One-week exemption period - January 31, 2005, through February 6, 2005)*.

The exemption will apply to the State's 4¼ % sales and use taxes. The exemption also applies to the ¼ % sales and use taxes imposed by the State in those portions of the Metropolitan Commuter Transportation District (MCTD) located in a county or city in the MCTD which elected the exemption from its own local tax. The MCTD consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester.

Clothing and footwear remain subject to the following county, city and MCTD taxes at the rate indicated for those counties and cities listed below. A list of counties and cities where no sales tax applies during the one-week exemption period is provided on page 2.

Counties whose taxes will apply

<u>County</u>	<u>Rate during one-week exemption period</u>
Lewis County	3¾ %
Nassau County*	4½ %
Orange County*	4 %
Putnam County*	3¼ %
Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains and Yonkers)*	3¼ %

* **Counties located in the MCTD where the ¼ % MCTD tax applies.**

**New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division**

TSB-M-04(9.1)S
Sales Tax
December 22, 2004

Cities whose taxes will apply

<u>City (located in county)</u>	<u>Rate during one-week exemption period</u>
Fulton (Oswego County)	4 %
Mount Vernon (Westchester County)*	4¼ %
New Rochelle (Westchester County)*	4¼ %
Oswego (Oswego County)	4 %
Utica (Oneida County)	1½ %
White Plains (Westchester County)*	3¾ %
Yonkers (Westchester County)*	4¼ %

*** Cities located in the MCTD where the ¼ % MCTD tax applies.**

Counties and cities where no tax applies

Following is a list of counties and cities where the one-week exemption will apply to all State (including the MCTD ¼ % rate), county and city sales and use taxes, other than taxes of cities listed as "outside" after the county's name.

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

*** Counties and cities located in the MCTD where the ¼ % MCTD tax is exempt.**