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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

Office of Tax Policy Analysis
Technical Services Division

Temporary Sales and Use Tax Exemption of Clothing and Footwear
Tuesday, August 30, 2005, through Labor Day, Monday, September 5, 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**, purchased during a seven-day exemption period beginning Tuesday, August 30, 2005, through Labor Day, Monday, September 5, 2005. For a detailed explanation of the exemption, see TSB-M-05(8)S, *Temporary Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Seven-day exemption period - August 30, 2005, through September 5, 2005).*

The exemption will apply to the state's 4% sales and use taxes. The exemption also applies to the ⅜ % 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 elects 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 or use tax applies during the seven-day exemption period is provided on page 2.

Counties whose taxes will apply

County	Rate during seven-day exemption period
Lewis County	3¾%
Nassau County*	4⅝%
Orange County*	4⅛%
Putnam County* (August 30 – 31, 2005)	3⅜%
Putnam County* (September 1 - 5, 2005)	3⅞%
Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains and Yonkers)*	3⅜%

* **Counties located in the MCTD where the ⅜% MCTD tax applies.**

Cities whose taxes will apply

City (located in county)	Rate during seven-day exemption period
Fulton (Oswego County)	4%
Mount Vernon (Westchester County)*	4⅜%
New Rochelle (Westchester County)*	4⅜%
Utica (Oneida County)	1½%
White Plains (Westchester County)*	3⅞%
Yonkers (Westchester County)*	4⅜%

* **Cities located in the MCTD where the ⅜% MCTD tax applies.**

Counties and cities where no tax applies

Following is a list of counties and cities where the seven-day exemption period will apply to all state (including the MCTD ⅜ % rate), county, and city sales and use taxes, other than taxes of cities listed as *outside* after the county's name.

Albany County
Allegany County
Broome County
Cattaraugus County
    (including the cities of
    Olean and Salamanca)
Cayuga County (including the
    City of Auburn)
Chautauqua County
Chemung County
Chenango County (including
    the city of Norwich)
Clinton County
Columbia County
Cortland County
Delaware County
Dutchess County*
Erie County
Essex County
Franklin County
Fulton County (including the
    cities of Gloversville and
    Johnstown)
Genesee County
Greene County

Hamilton County
Herkimer County
Jefferson County
Livingston County
Madison County (including
    the city of Oneida)
Monroe County
Montgomery County
 New York City* (includes
    counties of Bronx, Kings
    [Brooklyn], New York
    [Manhattan], Queens, and
    Richmond [Staten Island])
Niagara County
Oneida County (including the
    cities of Rome and Sherrill;
    outside the city of Utica)
Onondaga County
Ontario County (including the
    cities of Canandaigua and
    Geneva)
Orleans County
Oswego County (including the
    city of Oswego; outside the
    city of Fulton)

Otsego County
Rensselaer County
Rockland County*
St. Lawrence County
Saratoga County (including
    the city of Saratoga Springs)
Schenectady County
Schoharie County
Schuyler County
Seneca County
Steuben County (including the
    cities of Corning and
    Hornell)
Suffolk County*
Sullivan County
Tioga County
Tompkins County (including
    the city of Ithaca)
Ulster County
 Warren County (including the
    city of Glens Falls)
Washington County
Wayne County
Wyoming County
Yates County

* Counties and cities located in the MCTD where the ⅜% MCTD tax does not apply.

> **Note:**
>   Beginning September 1, 2005, a year-round exemption from the New York City local 4% tax imposed on sales and uses of clothing and footwear, and items used to make or repair exempt clothing, costing less than $110 per item or pair will take effect. New York City is made up of the following counties, with borough names shown in parentheses: Bronx (Bronx), Kings (Brooklyn), New York (Manhattan), Queens (Queens), and Richmond (Staten Island).
>
>   During the seven-day exemption period described on page one, and a similar seven-day exemption period scheduled for Monday, January 30, 2006 through Sunday, February 5, 2006, purchases within New York City of eligible clothing and footwear, and items used to make or repair exempt clothing, will be exempt from the New York City local sales and use tax and will also be exempt from the 4% New York State sales and use tax and the 3/8% MCTD sales and use tax. Other than during the two seven-day exemption periods, purchases of all clothing and footwear and items used to make or repair clothing will continue to be subject to the 4% New York State sales and use tax and the ⅜% MCTD tax.
>
>   A separate Technical Services Bureau Memorandum (TSB-M) will be issued explaining in greater detail the New York City local tax exemption.