



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

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

TSB-M-06(1.1)S  
 Sales Tax  
 January 9, 2006

**Temporary Sales and Use Tax Exemption of Clothing and Footwear**  
**Monday, January 30, 2006, through Sunday, February 5, 2006**  
**(Exemption within counties and cities)**

There will be an exemption from sales and compensating 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 Monday, January 30, 2006, through Sunday, February 5, 2006. For a detailed explanation of the exemption, see TSB-M-06(1)S, *Temporary Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Seven-day exemption period – January 30, 2006, through February 5, 2006)*.

The exemption will apply to the state's 4% sales and use taxes. The exemption also applies to the  $\frac{3}{8}$  % 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 taxes. 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**

<b><u>County</u></b>	<b><u>Rate during seven-day exemption period</u></b>
Lewis County	3 $\frac{3}{4}$ %
Nassau County*	4 $\frac{5}{8}$ %
Orange County*	4 $\frac{1}{8}$ %
Putnam County*	3 $\frac{7}{8}$ %
Westchester County (outside the cities of Mount Vernon, New Rochelle, White Plains and Yonkers)*	3 $\frac{3}{8}$ %

\* Counties located in the MCTD where the  $\frac{3}{8}$ % MCTD tax also applies.

**Cities whose taxes will apply**

<b><u>City (located in county)</u></b>	<b><u>Rate during seven-day exemption period</u></b>
Fulton (Oswego County)	4%
Mount Vernon (Westchester County)*	4 $\frac{3}{8}$ %
New Rochelle (Westchester County)*	4 $\frac{3}{8}$ %
Utica (Oneida County)	1 $\frac{1}{2}$ %
White Plains (Westchester County)*	3 $\frac{7}{8}$ %
Yonkers (Westchester County)*	4 $\frac{3}{8}$ %

\* Cities located in the MCTD where the  $\frac{3}{8}$ % MCTD tax also 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 3/8 % 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	Otsego County
Allegany County	Herkimer County	Rensselaer County
Broome County	Jefferson County	Rockland County*
Cattaraugus County (including the cities of Olean and Salamanca)	Livingston County	St. Lawrence County
Cayuga County (including the City of Auburn)	Madison County (including the city of Oneida)	Saratoga County (including the city of Saratoga Springs)
Chautauqua County	Monroe County	Schenectady County
Chemung County	Montgomery County	Schoharie 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])	Schuyler County
Clinton County	Niagara County	Seneca County
Columbia County	Oneida County (including the cities of Rome and Sherrill; outside the city of Utica)	Steuben County (including the cities of Corning and Hornell)
Cortland County	Onondaga County	Suffolk County*
Delaware County	Ontario County (including the cities of Canandaigua and Geneva)	Sullivan County
Dutchess County*	Orleans County	Tioga County
Erie County	Oswego County (including the city of Oswego; outside the city of Fulton)	Tompkins County (including the city of Ithaca)
Essex County		Ulster County
Franklin County		Warren County (including the city of Glens Falls)
Fulton County (including the cities of Gloversville and Johnstown)		Washington County
Genesee County		Wayne County
Greene County		Wyoming County
		Yates County

\* Counties and cities located in the MCTD where the exemption applies to the 3/8% MCTD tax.

**Note:**

In New York City, there is a year-round exemption from the local 4% 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. 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, 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 seven-day exemption period, 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 taxes and the 3/8% MCTD tax.

See Technical Services Bureau Memorandum, TSB-M-05(10)S, *Local New York City Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing*, which explains the New York City local tax exemption in greater detail.