



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

**Local Chautauqua County Sales and Compensating Use Tax Exemption  
of Clothing, Footwear, and  
Items Used to Make or Repair Exempt Clothing  
Effective March 1, 2006**

Governor Pataki recently signed into law Chapter 710 of the Laws of 2005. As a result of this legislation, beginning March 1, 2006, all clothing and footwear, and items used to make or repair exempt clothing will be exempt from the 4¼% local sales and compensating use taxes in Chautauqua County. It should be noted that there is no limitation on the cost of eligible items of clothing and footwear, and items used to make or repair exempt clothing for this local exemption. However, the 4% New York State sales and use taxes on items eligible for the local Chautauqua County exemption will still apply. Therefore, vendors must report receipts from the sale of clothing in Chautauqua County as taxable sales on the *New York State only* 4% tax rate line when filing the appropriate sales tax return.

**Transitional Provisions for the local Chautauqua County sales and use tax exemption**

Mail, telephone, and Internet orders

The local Chautauqua County sales and use taxes will apply to purchases that are ordered by mail or by telephone and accepted by the vendor prior to March 1, 2006, even if the purchases are picked up or received in Chautauqua County on or after March 1, 2006. An order is accepted by the vendor when the vendor has taken an action to fill the order. Actions to fill an order include placing an in-date stamp on a mail order or assigning an order number to a telephone order. The same rule applies to orders made using the Internet and e-mail.

Rain checks

The local Chautauqua County sales and use tax exemption will apply to purchases made with a rain check in Chautauqua County on or after March 1, 2006, even though the customer uses a rain check that was issued before March 1, 2006.

**Description of the clothing and footwear exemption**

The exemption applies only to clothing and footwear worn by humans. It also applies to most fabric, thread, yarn, buttons, snaps, hooks, zippers, and like items which become a physical component part of exempt clothing or that are used to make or repair exempt clothing. While the exemption applies to items of clothing and footwear worn on the body, not all items worn on the body qualify as clothing or footwear. Jewelry, watches, and like items remain taxable.

Equipment items, such as tool belts, hard hats, and sport, bicycle and motorcycle helmets, though worn on the body, remain taxable. Protective goggles and safety glasses (unless prescription) for sport or occupational use, protective sport or occupational masks or pads, hockey and baseball fielders' gloves or mitts, ice skates and roller skates, fireplace mittens, and similar pieces of equipment (sporting or otherwise) also remain taxable. Antique clothing and footwear are exempt if they are purchased for human wear and not as collector's items. All purchases of doll and pet clothes and footwear are taxable.

If exempt clothing or footwear is sold with other taxable merchandise as a single unit, the full price is subject to sales or use tax, unless the price of the clothing or footwear is reasonable and is separately stated. For example, a store has a boxed gift set for sale that has a French-cuff dress shirt, cufflinks and a tie tack. The gift set is sold for a single price of \$50. Although the shirt sold by itself would be exempt, the full price of the boxed gift set is taxable because the cufflinks and tie tack are taxable and the selling price of the shirt is not separately stated.

**The following additional limitations will apply to the exemption.**

- Costumes and rented formal wear are not eligible for exemption. Nor does the exemption apply to fabric, thread, yarn, buttons, snaps, hooks, zippers, and like items which become a physical component part of costumes or rented formal wear or that are used to make or repair costumes or rented formal wear.
- Items of fabric, thread, yarn, buttons, snaps, hooks, zippers and like items used to make or repair otherwise exempt clothing are not eligible for exemption if the item is made from real or imitation pearls, or from real or imitation precious or semiprecious stones, jewels, or metals.
- Most accessories (such as handbags, umbrellas, watches, and watchbands) are not considered clothing and are taxable. However, belt buckles, handkerchiefs, sweatbands, head scarves, and neckwear, such as scarves and ties, are exempt.
- Fabric, thread, yarn, buttons, snaps, hooks, zippers, and like items used to make or repair taxable products are taxable.
- Monogramming of clothing prior to its sale is eligible for exemption if the monogramming is sold in conjunction with the sale of the clothing. However, if the monogramming is done separately by a vendor for a separate charge, the charge for this service is taxable. This limitation also applies to the application of decals, logos and like items (e.g., pictures or letters) by sewing, printing, imprinting, silk screening, and the like.

The pages that follow contain lists of exempt and taxable clothing and footwear items. The lists are intended as a guide and are not all-inclusive.

## **Local Chautauqua County Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing**

### **Listing of exempt and taxable items**

#### **Exempt items**

Aerobic clothing	Garters/garter belts	Shoes (ballet, bicycle,
Antique clothing (for wear)	Girdles	bowling, cleated, football,
Aprons	Gloves (batting, bicycle, dress	golf, jazz/dance, soccer,
Arch supports	[unless rented], garden, golf,	track, etc.)
Arm warmers	ski, tennis, work)	Shoe inserts
Athletic supporters	Graduation caps and gowns	Shoe laces
Athletic or sport uniforms or	(unless rented)	Shoulder pads for dresses,
clothing (but not equipment	Gym suits	jackets, etc. (but not athletic
such as mitts, helmets, and	Hand muffs	or sport protective pads)
pads)	Handkerchiefs	Shower caps
Bandannas	Hats	Ski masks
Bathing caps	Hosiery (panty hose, peds,	Sleepwear
Bathing suits	etc.)	Slippers
Beach caps and coats	Insoles	Sneakers
Belt buckles	Jeans	Socks
Belts/suspenders	Jogging suits	Sports clothing and uniforms
Bibs (baby)	Lab coats	(but not equipment such as
Blouses	Leg warmers	mitts, helmets, and pads)
Boots (climbing, fishing,	Leotards	Stockings
riding, ski, waders)	Lingerie	Support hosiery
Bridal gowns and veils (unless	Pajamas	Suspenders
rented)	Ponchos	Sweat bands
Caps	Prom dress (unless rented)	Sweat suits
Coats and wraps	Rain wear	Ties/neckwear
Corset laces	Receiving blankets	Tights
Coveralls	Religious clothing	Tuxedo (unless rented)
Diapers (adult – including	Rented uniforms (unless	Underwear
disposable)	formal wear/costume)	Uniforms (occupational,
Diapers (children – including	Riding pants	military, scouting, sport)
disposable)	Robes	Wet and dry suits
Dress shields	Scarves	Yard goods, and notions*
Dresses	Scout uniforms	
Ear muffs	Shawls and wraps	
Formal clothing (unless	Shirts	
rented)		
Fur clothing		

**Local Chautauqua County Sales and Use Tax Exemption of Clothing,  
Footwear, and Items Used to Make or Repair Exempt Clothing**

**Taxable items**

Antique clothing (collectible - not for wear)	Key cases	Shoulder pads (football, hockey, etc.)
Barrettes	Mitts (baseball fielder's glove, hockey, etc.)	Sunglasses (unless prescription)
Bobby pins	Party costumes	Umbrellas
Costumes	Personal flotation devices	Wallets
Crib blankets	Protective masks (athletic, sport, or occupational)	Watch bands
Elastic ponytail holders	Roller skates	Watches
Goggles (unless prescription)	Safety glasses (unless prescription)	Wigs
Hair bows	Sewing accessories (not an integral part of clothing such as chalk, instruction books, knitting needles, measuring tapes, needles, patterns, scissors, pins, thimbles)	Yard goods and notions*
Hair clips		
Handbags and purses		
Headbands (sweatbands are exempt)		
Helmets (sport, motorcycle, bicycle, etc.)		
Ice skates		
In-line skates		
Jewelry		

\* Yard goods and notions (fabric, thread, yarn, buttons, snaps, hooks, zippers and like items) used or consumed to make or repair exempt clothing which become a physical component part of the clothing are generally exempt. See page 2 for additional details concerning the taxability of yard goods and notions.