



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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 and Use Tax Exemption of Clothing, Footwear,
and Items Used to Make or Repair Exempt Clothing
(Effective April 1, 2006)
(Exemption within counties and cities)**

Beginning April 1, 2006, there will be a year-round exemption from the New York State sales and use taxes for clothing, footwear, and items used to make or repair exempt clothing, **costing less than \$110 per item or pair**. For a detailed explanation of the exemption, see TSB-M-06(6)S, *Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 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.

Counties and cities who elected the year-round exemption

Following is a list of counties and cities where the year-round exemption will apply. **Please Note: The list below of counties and cities where the year-round exemption will apply is not the same list of counties and cities that participated in the last temporary seven-day exemption period – 01/30/06 – 02/05/06.**

Counties

Cities

Chautauqua County ¹	Hamilton County	Gloversville (located in Fulton County)
Chenango County	Madison County (outside city of Oneida)	New York City ²
Columbia County	Rensselaer County	Norwich (located in Chenango County)
Delaware County	Tioga County	Olean (located in Cattaraugus County)
Dutchess County	Wayne County	Sherrill (located in Oneida County)
Greene County		

¹ Chautauqua County enacted a year-round exemption on clothing, footwear, and items used to make or repair exempt clothing that took effect on March 1, 2006. Chautauqua County's $4\frac{1}{4}\%$ local exemption remains in effect, and is not limited by the \$110 item cost limitation that applies to the New York State sales and use taxes, the $\frac{3}{8}\%$ MCTD tax, and all other locally-imposed sales and use taxes. See TSB-M-06(2)S, *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*.

² New York City enacted a year-round exemption on clothing, footwear, and items used to make or repair exempt clothing that took effect September 1, 2005. However, the year-round exemption in New York City did not apply to the $\frac{3}{8}\%$ MCTD tax. Effective April 1, 2006, in New York City, the year-round exemption of clothing, footwear, and items used to make exempt clothing will apply to the 4% New York State sales and use taxes, the 4% New York City local sales and use taxes, and the $\frac{3}{8}\%$ MCTD taxes.

The following chart provides the tax rates on clothing and footwear applicable in the various counties and cities, and also indicates those localities that elected the year-round exemption.

County or other locality	RATE (%)	County or other locality	RATE (%)
Albany County	4	Onondaga County	4
Allegany County	4½	Ontario County	3
Bronx County	Exempt	Orange County	4⅛
Broome County	4	Orleans County	4
Cattaraugus County (outside the following)	4	Oswego County (outside the following)	4
city of Olean	2½	city of Fulton	4
city of Salamanca	4	city of Oswego	4
Cayuga County (outside the following)	4	Otsego County	4
City of Auburn	4	Putnam County	3⅞
Chautauqua County	Exempt	Queens County	Exempt
Chemung County	4	Rensselaer County	Exempt
Chenango County (outside the following)	Exempt	Richmond County (Staten Island)	Exempt
city of Norwich	Exempt	Rockland County	4
Clinton County	3¾	St. Lawrence County	3
Columbia County	Exempt	Saratoga County (outside the following)	3
Cortland County	4	city of Saratoga Springs	3
Delaware County	Exempt	Schenectady County	4
Dutchess County	Exempt	Schoharie County	4
Erie County	4¾	Schuyler County	4
Essex County	3¾	Seneca County	4
Franklin County	3	Steuben County (outside the following)	4
Fulton County (outside the following)	4	city if Corning	4
city of Gloversville	2	city if Hornell	4
city of Johnstown	4	Suffolk County	4⅝
Genesee County	4	Sullivan County	3½
Greene County	Exempt	Tioga County	Exempt
Hamilton County	Exempt	Tompkins County (outside the following)	4
Herkimer County	4	city of Ithaca	4
Jefferson County	3¾	Ulster County	4
Kings County (Brooklyn)	Exempt	Warren County (outside the following)	3
Lewis County	3¾	city of Glens Falls	3
Livingston County	4	Washington County	3
Madison County (outside the following)	Exempt	Wayne County	Exempt
city of Oneida	2	Westchester County (outside the following)	3⅞
Monroe County	4	city of Mount Vernon	4⅜
Montgomery County	4	city of New Rochelle	4⅜
Nassau County	4⅞	city of White Plains	3⅞
New York County (Manhattan)	Exempt	city of Yonkers	4⅜
New York City	Exempt	Wyoming County	4
Niagara County	4	Yates County	4
Oneida County (outside the following)	5½		
city of Rome	5½		
city of Sherrill	4½		
city of Utica	5½		