



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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**
(Change in local elections for counties and cities)

On April 13, 2006, Governor George E. Pataki signed into law Chapter 25 of the Laws of 2006. One part of Chapter 25 gives counties and cities the opportunity to change their election of whether or not to participate, for purposes of their local county or city sales and use taxes, in the year-round sales and use tax exemption for clothing, footwear, and items used to make or repair exempt clothing, costing less than \$110 per item or pair. The year-round exemption from the state portion of the sales and use tax took effect April 1, 2006. Under this part of the new law, counties or cities may elect or repeal the year-round exemption effective June 1, 2006.

If a county or city in the Metropolitan Commuter Transportation District (MCTD) elects the year-round exemption from its sales and use taxes, the exemption will also apply to the 3/8% sales and use taxes imposed by the state in the portion of the MCTD located in that county or city. The MCTD consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Counties and cities that have changed their local election

Following is a list of counties that changed their election and **will now** participate in the year-round exemption, effective June 1, 2006:

Counties

Broome County
Schuyler County

The following city changed its election and **will no longer** participate in the year-round exemption, effective June 1, 2006:

City

Olean

Publication 718-C, *Local Sales and Use Tax Rates on Clothing and Footwear*, should be referred to for up-to-date listings of the applicable rates of tax in counties and cities.

TSB-M-06(6.1)S, *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)*, listed the counties and cities that originally elected the year-round exemption, as well as those counties and cities, and their respective rates of tax, that did not originally provide the year-round exemption. With the exception of the changes noted above, the elections made by the remaining counties and cities listed in TSB-M-06(6.1)S remain the same. For a detailed explanation of the state year-round exemption that went into effect April 1, 2006, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*.

The second part of Chapter 25 authorizes counties and cities to repeal their previous election to participate in the year-round exemption on effective dates after June 1, 2006. In the event that a county or city decides to repeal its exemption at a future time, the Department will provide an up-to-date listing of the applicable rates of tax.