



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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

TSB-M-96(15.1)S
 Sales Tax
 December 11, 1996

One-Week Sales and Use Tax Exemption on Clothing and Footwear
(Exemption Within Cities and Counties)

There is an exemption from sales and use taxes for eligible clothing and footwear during the week of January 18, 1997 through January 24, 1997. (For a detailed explanation of the exemption see TSB-M-96(15)S.)

The exemption applies to the State 4% sales and use taxes and the ¼% tax imposed in the Metropolitan Commuter Transportation District (MCTD). The exemption also applies to many, but not all, locally imposed sales and use taxes.

Cities and Counties Where Local Tax Applies

In the following localities clothing and footwear remain subject to tax at the rates indicated.

<u>Locality</u>	<u>Rate During One-Week Exemption Period</u>
Auburn (city of)-(located in Cayuga County)	4 %
Canandaigua (city of)-(located in Ontario County)	1½ %
Cayuga County (outside city of Auburn)	4 %
Erie County	4 %
Franklin County	3 %
Fulton (city of)-(located in Oswego County)	3 %
Geneva (city of)-(located in Ontario County)	1½ %
Jefferson County	3 %
Johnstown (city of)-(located in Fulton County)	1½ %
Livingston County	3 %
Oneida County (outside cities of Rome*, Sherrill and Utica)	4 %
Onondaga County	3 %
Rome*	2½ %
Sherrill (city of)-(located in Oneida County)	4 %
Utica (city of)-(located in Oneida County)	4 %

***Note:** The City of Rome (located in Oneida County) exempted its local tax within the city during the one-week exemption period. However, 2½% Oneida County tax imposed within the city still applies on sales within the city during the exemption period.

Cities and Counties Where No Tax Applies

Following is a list of localities in the State where the one-week clothing and footwear exemption applies to the State (including the MCTD) and all local sales and use taxes.

Albany County
Allegany County
Batavia (city of) - located in
Genesee County
Broome County
Cattaraugus County
(including cities of Olean
and Salamanca)
Chautauqua County
Chemung County
Chenango County (including
city of Norwich)
Clinton County
Columbia County
Corning (city of) - located in
Steuben County
Cortland County
Delaware County
Dutchess County
Essex County
Fulton County (outside city
of Johnstown)
Genesee County (including
city of Batavia)
Glens Falls (city of) - located
in Warren County
Gloversville (city of) -
located in Fulton County
Greene County
Hamilton County
Herkimer County
Hornell (city of) - located in
Steuben County
Ithaca (city of) - located in
Tompkins County
Lewis County
Madison County (including
city of Oneida)

Monroe County
Montgomery County
Mount Vernon (city of) -
located in Westchester
County
Nassau County
New Rochelle (city of) -
located in Westchester
County
New York City - includes
counties of Bronx, Kings
(Brooklyn), New York
(Manhattan), Queens and
Richmond (Staten Island)
Niagara County
Norwich (city of) - located in
Chenango County
Ogdensburg (city of) -
located in St. Lawrence
County
Olean (city of) - located in
Cattaraugus County
Oneida (city of) - located in
Madison County
Ontario County (outside
cities of Canandaigua and
Geneva)
Orange County
Orleans County
Oswego (city of) - located in
Oswego County
Oswego County (outside city
of Fulton)
Otsego County
Putnam County
Rensselaer County
Rockland County

St. Lawrence County
(including city of
Ogdensburg)
Salamanca (city of) - located
in Cattaraugus County
Saratoga County
Schenectady County
Schoharie County
Schuyler County
Seneca County
Steuben County (including
cities of Corning and
Hornell)
Suffolk County
Sullivan County
Tioga County
Tompkins County (including
city of Ithaca)
Ulster County
Warren County (including
city of Glens Falls)
Washington County
Wayne County
Westchester County
(including cities of Mount
Vernon, New Rochelle,
White Plains and
Yonkers)
White Plains (city of) -
located in Westchester
County
Wyoming County
Yates County
Yonkers (city of) - located in
Westchester County