



## 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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-97(7.1)S  
Sales Tax  
August 22, 1997

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

There is an exemption from sales and use taxes for eligible clothing during the week of September 1 - 7, 1997. (For a detailed explanation of the exemption see TSB-M-97(7)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 remains subject to tax at the rates indicated.

| <u>Locality</u>                                             | <u>Rate During One-Week<br/>Exemption Period</u> |
|-------------------------------------------------------------|--------------------------------------------------|
| Canandaigua (city of)-(located in Ontario County)           | 3 %                                              |
| Geneva (city of)-(located in Ontario County)                | 3 %                                              |
| Ontario County-(including cities of Canandaigua and Geneva) | 3 %                                              |
| Rome (city of)-(located in Oneida County)                   | 1¾ %                                             |
| Wayne County                                                | 3 %                                              |
| Yates County                                                | 3 %                                              |

**Cities and Counties Where No Tax Applies**

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

|                                        |                                       |                                     |
|----------------------------------------|---------------------------------------|-------------------------------------|
| <b>Albany County</b>                   | <b>Ithaca (city of) - located in</b>  | <b>Oswego)</b>                      |
| <b>Allegany County</b>                 | <b>Tompkins County</b>                | <b>Otsego County</b>                |
| <b>Auburn (city of) - located in</b>   | <b>Jefferson County</b>               | <b>Putnam County</b>                |
| <b>Cayuga County</b>                   | <b>Johnstown (city of) - located</b>  | <b>Rensselaer County</b>            |
| <b>Batavia (city of) - located in</b>  | <b>in Fulton County</b>               | <b>Rockland County</b>              |
| <b>Genesee County</b>                  | <b>Lewis County</b>                   | <b>St. Lawrence County</b>          |
| <b>Broome County</b>                   | <b>Livingston County</b>              | <b>(including city of</b>           |
| <b>Cattaraugus County</b>              | <b>Madison County (including</b>      | <b>Ogdensburg)</b>                  |
| <b>(including cities of Olean</b>      | <b>city of Oneida)</b>                | <b>Salamanca (city of) -</b>        |
| <b>and Salamanca)</b>                  | <b>Monroe County</b>                  | <b>located in Cattaraugus</b>       |
| <b>Cayuga County (including</b>        | <b>Montgomery County</b>              | <b>County</b>                       |
| <b>city of Auburn)</b>                 | <b>Mont Vernon (city of) -</b>        | <b>Saratoga County</b>              |
| <b>Chautauqua County</b>               | <b>located in Westchester</b>         | <b>Schenectady County</b>           |
| <b>Chemung County</b>                  | <b>County</b>                         | <b>Schoharie County</b>             |
| <b>Chenango County (including</b>      | <b>Nassau County</b>                  | <b>Schuyler County</b>              |
| <b>city of Norwich)</b>                | <b>New Rochelle (city of) -</b>       | <b>Seneca County</b>                |
| <b>Clinton County</b>                  | <b>located in Westchester</b>         | <b>Sherrill (city of) - located</b> |
| <b>Columbia County</b>                 | <b>County</b>                         | <b>in Oneida County</b>             |
| <b>Corning (city of) - located in</b>  | <b>New York City - includes</b>       | <b>Steuben County (including</b>    |
| <b>Steuben County</b>                  | <b>counties of Bronx, Kings</b>       | <b>cities of Corning and</b>        |
| <b>Cortland County</b>                 | <b>(Brooklyn), New York</b>           | <b>Hornell)</b>                     |
| <b>Delaware County</b>                 | <b>(Manhattan), Queens and</b>        | <b>Suffolk County</b>               |
| <b>Dutchess County</b>                 | <b>Richmond (Staten Island)</b>       | <b>Sullivan County</b>              |
| <b>Erie County</b>                     | <b>Niagara County</b>                 | <b>Tioga County</b>                 |
| <b>Essex County</b>                    | <b>Norwich (city of) - located in</b> | <b>Tompkins County</b>              |
| <b>Franklin County</b>                 | <b>Chenango County</b>                | <b>(including city of Ithaca)</b>   |
| <b>Fulton (city of) - located in</b>   | <b>Ogdensburg (city of) -</b>         | <b>Ulster County</b>                |
| <b>Oswego County</b>                   | <b>located in St. Lawrence</b>        | <b>Utica (city of) - located in</b> |
| <b>Fulton County (including</b>        | <b>County</b>                         | <b>Oneida County</b>                |
| <b>cities of Gloversville and</b>      | <b>Olean (city of) - located in</b>   | <b>Warren County</b>                |
| <b>Johnstown)</b>                      | <b>Cattaraugus County</b>             | <b>Washington County</b>            |
| <b>Genesee County (including</b>       | <b>Oneida (city of) - located in</b>  | <b>Westchester County</b>           |
| <b>city of Batavia)</b>                | <b>Madison County</b>                 | <b>(including cities of</b>         |
| <b>Glens Falls (city of) - located</b> | <b>Oneida County (including</b>       | <b>Mount Vernon, New</b>            |
| <b>in Warren County</b>                | <b>cities of Sherrill and</b>         | <b>Rochelle, White Plains</b>       |
| <b>Gloversville (city of) -</b>        | <b>Utica)</b>                         | <b>and Yonkers)</b>                 |
| <b>located in Fulton County</b>        | <b>Onondaga County</b>                | <b>White Plains (city of) -</b>     |
| <b>Greene County</b>                   | <b>Orange County</b>                  | <b>located in Westchester</b>       |
| <b>Hamilton County</b>                 | <b>Orleans County</b>                 | <b>County</b>                       |
| <b>Herkimer County</b>                 | <b>Oswego (city of) - located in</b>  | <b>Wyoming County</b>               |
| <b>Hornell (city of) - located in</b>  | <b>Oswego County</b>                  | <b>Yonkers (city of) - located</b>  |
| <b>Steuben County</b>                  | <b>Oswego County (including</b>       | <b>in Westchester County</b>        |
|                                        | <b>cities of Fulton and</b>           |                                     |