



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-98(7.1)S
Sales Tax
July 8, 1998

One-Week Sales and Use Tax Exemption on Clothing and Footwear
September 1, 1998, through September 7, 1998
(Exemption Within Cities and Counties)

There will be an exemption from sales and compensating use taxes for clothing and footwear costing less than \$500 per item during the week of September 1, 1998, through September 7, 1998. (For a detailed explanation of the exemption see TSB-M-98(7)S.

The exemption will apply to the state 4% sales and use taxes and the ¼% tax imposed in the Metropolitan Commuter Transportation District (MCTD). The exemption will also apply to all locally imposed sales and use taxes except for those imposed in the city of White Plains and the county of Orange, where clothing and footwear will remain subject to tax at the rate indicated below.

<u>Locality</u>	<u>Rate During One-Week Exemption Period</u>
White Plains (city of) - located in Westchester County	2 %
Orange County	3 %

Cities and Counties Where No Tax Applies

Following is a list of cities and counties in the state where the one-week clothing and footwear exemption September 1, 1998, through September 7, 1998, will apply to the state (including the MCTD) and all local sales and use taxes.

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