



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The information on the state and/or local exemptions for clothing and footwear in this TSB-M is out-of-date and cannot be relied upon.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-99(3.1)S
 Sales Tax
 August 18, 1999

September 1, 1999, through September 7, 1999
Temporary sales and use tax exemption on clothing and footwear
(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 period **September 1, 1999, through September 7, 1999**. For a detailed explanation of the exemption see TSB-M-99(3)S*.

The exemption will apply to the state's 4% sales and use taxes and the ¼% rate of taxes imposed in the Metropolitan Commuter Transportation District (MCTD). The exemption will also apply to all locally imposed sales and use taxes except for those localities listed below, where clothing and footwear will remain subject to local tax at the rate indicated. Participating localities are listed on the back of this page.

<u>Locality</u>	<u>Counties</u>	<u>Rate During One-Week Exemption Period</u>
Lewis		3 %
Nassau		4 ¼ %
Putnam		3 %
Schoharie		3 %
Suffolk		4 %
Westchester (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers)		2 ½ %
	<u>Cities</u>	
Glens Falls - located in Warren County		1 ½ %
Mount Vernon - located in Westchester County		4 %
New Rochelle - located in Westchester County		4 %
White Plains - located in Westchester County		3 ½ %
Yonkers - located in Westchester County		4 %

*You may obtain a copy of TSB-M-99(3)S by calling 1-800-462-8100 or logging on to our website at www.tax.state.ny.us, or if you have a fax machine, you can obtain TSB-M-99(3)S from our Fax-on-Demand system by dialing **1-800-748-3676**, following the prompts and entering **11091** when prompted for the five-digit code.

Cities and Counties Where No Tax Applies

Following is a list of cities and counties in the state where the temporary clothing and footwear exemption during the period September 1, 1999, through September 7, 1999, will apply to the state (including the MCTD) and all local sales and use taxes.

Albany County
Allegany County
Auburn (city of) - located in
Cayuga County
Batavia (city of) - located in
Genesee County
Broome County
Canandaigua (city of) - located in
Ontario County
Cattaraugus County
Cayuga County
Chautauqua County
Chemung County
Chenango County
Clinton County
Columbia County
Corning (city of) - located in
Steuben County
Cortland County
Delaware County
Dutchess County
Erie County
Essex County
Franklin County
Fulton (city of) - located in
Oswego County
Fulton County
Genesee County
Geneva (city of) - located in
Ontario 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
Jefferson County
Johnstown (city of) - located in
Fulton County
Livingston County
Madison County
Monroe County
Montgomery 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
Oneida County
Onondaga County
Ontario County
Orange County

Orleans County
Oswego (city of) - located in
Oswego County
Oswego County
Otsego County
Rensselaer County
Rockland County
Rome (city of) - located in
Oneida County
St. Lawrence County
Salamanca (city of) - located
in Cattaraugus County
Saratoga County
Schenectady County
Schuyler County
Seneca County
Sherill (city of) - located in
Oneida County
Steuben County
Sullivan County
Tioga County
Tompkins County
Ulster County
Utica (city of) - located in
Oneida County
Warren County
Washington County
Wayne County
Wyoming County
Yates County