## Lists of Exempt and Taxable Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing

Clothing, footwear, and items used to make or repair exempt clothing sold for less than $110 per item or pair are exempt from the New York State 4% sales tax, the local tax in localities that provide the exemption, and the ⅜% Metropolitan Commuter Transportation District (MCTD) tax within exempt localities in the MCTD. See [Publication 718-C](#), Sales and Use Tax Rates on Clothing and Footwear, for:

- a listing of local jurisdictions that provide the exemption; and
- a listing of local jurisdictions that do not provide the exemption, along with their applicable tax rates.

The following charts list examples of exempt and taxable clothing, footwear, and items used to make or repair exempt clothing.

### Exempt items

- Aerobic clothing
- Antique clothing (for wear)
- Aprons
- Arm warmers
- Athletic supporters
- Athletic or sport uniforms or clothing (but not equipment such as mitts, helmets and pads)
- Bandannas
- Bathing caps
- Bathing suits
- Beach caps and coats
- Belt buckles
- Belts/suspenders
- Bibs (baby)
- Blouses
- Boots (climbing, fishing, riding, ski, waders)
- Bridal gowns and veils (unless rented)
- Caps
- Coats and wraps
- Corset laces
- Coveralls
- Diapers (adult - including disposable)
- Diapers (children - including disposable)
- Dress shields
- Dresses
- Ear muffs
- Eyeglasses (prescription - including goggles, safety and sun glasses)
- Formal clothing (unless rented)
- Fur clothing
- Garters/garter belts
- Girdles
- Gloves (batting, bicycle, dress [unless rented], garden, golf, ski, tennis, work)
- Graduation caps and gowns (unless rented)
- Gym suits
- Hand muffes
- Handkerchiefs
- Hats
- Hosiery (panty hose, peds, etc.)
- Insoles
- Jeans
- Jogging suits
- Lab coats
- Leg warmers
- Leotards
- Lingerie
- Pajamas
- Pants (slacks, jeans, etc.)
- Ponchos
- Prom dress (unless rented)
- Rain wear
- Receiving blankets
- Religious clothing
- Rented uniforms (unless formal wear/costume)
- Riding pants
- Robes
- Scarves
- Scout uniforms

### Taxable items

- Shawls and wraps
- Shirts
- Shoes (ballet, bicycle, bowling, cleated, football, golf, jazz/dance, soccer, track, etc.)
- Shoe inserts
- Shoe laces
- Shoulder pads for dresses, jackets, etc. (but not athletic or sport protective pads)
- Shower caps
- Ski masks
- Sleepwear
- Slippers
- Sneakers
- Socks
- Sports clothing and uniforms (but not equipment such as mitts, helmets, and pads)
- Stockings
- Support hosiery
- Suspenders
- Sweat bands
- Sweat suits
- Ties/neckwear
- Tights
- Tuxedos (unless rented)
- Underwear
- Uniforms (occupational, military, scouting, sport)
- Wet and dry suits
- Yard goods, and notions

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1. Yard goods, and notions...
## Taxable items

<table>
<thead>
<tr>
<th>Item</th>
<th>Item</th>
<th>Item</th>
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</thead>
<tbody>
<tr>
<td>Antique clothing (collectible, not for wear)</td>
<td>Jewelry</td>
<td>Shin guards and padding</td>
</tr>
<tr>
<td>Barrettes</td>
<td>Key cases</td>
<td>Shoulder pads (football, hockey, etc.)</td>
</tr>
<tr>
<td>Bobby pins</td>
<td>Mitts (baseball fielder’s glove, hockey, etc.)</td>
<td>Sunglasses (nonprescription)</td>
</tr>
<tr>
<td>Costumes</td>
<td>Party costumes</td>
<td>Umbrellas</td>
</tr>
<tr>
<td>Crib blankets</td>
<td>Personal flotation devices</td>
<td>Wallets</td>
</tr>
<tr>
<td>Elastic ponytail holders</td>
<td>Protective masks (athletic, sport, or occupational)</td>
<td>Watch bands</td>
</tr>
<tr>
<td>Goggles (nonprescription)</td>
<td>Roller skates</td>
<td>Watches</td>
</tr>
<tr>
<td>Hair bows</td>
<td>Safety glasses (nonprescription)</td>
<td>Wigs</td>
</tr>
<tr>
<td>Hair clips</td>
<td>Sewing accessories (not an integral part of clothing such as chalk, instruction books, knitting needles, measuring tapes, needles, patterns, scissors, pins, thimbles)</td>
<td></td>
</tr>
<tr>
<td>Handbags and purses</td>
<td></td>
<td>Yard goods and notions^1</td>
</tr>
<tr>
<td>Headbands (sweatbands are exempt)</td>
<td></td>
<td></td>
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<tr>
<td>Helmets (sport, motorcycle, bicycle, etc.)</td>
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<tr>
<td>Ice skates</td>
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<tr>
<td>In-line skates</td>
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</tbody>
</table>

See also Tax Bulletin *Clothing and Footwear Exemption (TB-ST-122)*.

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

### References and other useful information

Tax Law: Sections 1101(b)(15) and 1115(a)(30)

Publications: Publication 718-C, Sales and Use Tax Rates on Clothing and Footwear

Bulletins: *Clothing and Footwear Exemption (TB-ST-122)*

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^1 Yard goods and notions (fabric, thread, yarn, buttons, snaps, hooks, zippers and like items) used or consumed to make or repair exempt clothing which become a physical component part of the clothing are generally exempt.