



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 % 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	Formal clothing (unless rented)	Shawls and wraps
Antique clothing (for wear)	Fur clothing	Shirts
Aprons	Garters/garter belts	Shoes (ballet, bicycle, bowling, cleated, football, golf, jazz/dance, soccer, track, etc.)
Arm warmers	Girdles	Shoe inserts
Athletic supporters	Gloves (batting, bicycle, dress [unless rented], garden, golf, ski, tennis, work)	Shoe laces
Athletic or sport uniforms or clothing (but not equipment such as mitts, helmets and pads)	Graduation caps and gowns (unless rented)	Shoulder pads for dresses, jackets, etc. (but not athletic or sport protective pads)
Bandannas	Gym suits	Shower caps
Bathing caps	Hand muffs	Ski masks
Bathing suits	Handkerchiefs	Sleepwear
Beach caps and coats	Hats	Slippers
Belt buckles	Hosiery (panty hose, peds, etc.)	Sneakers
Belts/suspenders	Insoles	Socks
Bibs (baby)	Jeans	Sports clothing and uniforms (but not equipment such as mitts, helmets, and pads)
Blouses	Jogging suits	Stockings
Boots (climbing, fishing, riding, ski, waders)	Lab coats	Support hosiery
Bridal gowns and veils (unless rented)	Leg warmers	Suspenders
Caps	Leotards	Sweat bands
Coats and wraps	Lingerie	Sweat suits
Corset laces	Pajamas	Ties/neckwear
Coveralls	Pants (slacks, jeans, etc.)	Tights
Diapers (adult - including disposable)	Ponchos	Tuxedos (unless rented)
Diapers (children - including disposable)	Prom dress (unless rented)	Underwear
Dress shields	Rain wear	Uniforms (occupational, military, scouting, sport)
Dresses	Receiving blankets	Wet and dry suits
Ear muffs	Religious clothing	Yard goods, and notions ¹
Eyeglasses (prescription - including goggles, safety and sun glasses)	Rented uniforms (unless formal wear/costume)	
	Riding pants	
	Robes	
	Scarves	
	Scout uniforms	

Taxable items

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

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 \(TB-ST-122\)](#)

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.