



# Publication 718-C

## (8/09)

# Local Sales and Use Tax Rates On Clothing and Footwear

### Effective September 1, 2009

Clothing and footwear worn by humans and costing less than \$110 per item is exempt from the 4% New York State sales and use tax. This exemption does not apply to any locally imposed sales and use tax, unless the county or city imposing the tax elects to provide for it. The exemption also does not apply to the  $\frac{3}{8}\%$  tax imposed by New York State in any portion of the Metropolitan Commuter Transportation District (MCTD), unless the county or city in the MCTD provides an exemption from its own tax, in which case the exemption will also apply to the  $\frac{3}{8}\%$  MCTD tax in that county or city. The MCTD consists of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

The exemption applies only to clothing and footwear worn by humans. It also applies to most fabric, thread, yarn, buttons, snaps, hooks, zippers, and similar items that become a physical component part of exempt clothing, or that are used to make or repair exempt clothing.

The following are not eligible for exemption:

- Clothing and footwear that sold for \$110 or more per item.
- Costumes or rented formal wear.
- Items made from pearls, precious or semi-precious stones, jewels, or metals, or imitations thereof, that are used to make or repair clothing eligible for exemption.
- Athletic equipment.
- Protective devices, such as motorcycle helmets.

For a detailed explanation of this exemption, and a list of exempt and taxable items, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*.

Any items changed from the previous version are noted in **boldface italics**.

## Part 1 — Jurisdictions that did not provide for this exemption

Sales of eligible clothing and footwear made in the jurisdictions listed below are subject to a local tax.

Taxing jurisdiction	Tax rate %
Albany County	4
Allegany County	4½
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Clinton County	4
Cortland County	4
Erie County	4¾
Essex County	3¾
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Herkimer County	4¼
Jefferson County	3¾
Lewis County	3¾
Livingston County	4
Madison County (outside the following) see Part 2	
Oneida (city)	2
Monroe County	4
Montgomery County	4
Nassau County	4⅝
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾
Onondaga County	4
<b>Ontario County</b>	<b>3½</b>
Orange County	4⅛

Taxing jurisdiction	Tax rate %
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4⅜
Rensselaer County	4
Rockland County	4⅜
St. Lawrence County	3
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Seneca County	4
Steuben County (outside the following)	4
Corning (city)	4
Hornell (city)	4
Suffolk County	4⅝
Sullivan County	4
Tompkins County (outside the following)	4
Ithaca (city)	4
Ulster County	4
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Westchester County (outside the following)	3⅝
Mount Vernon (city)	4⅜
New Rochelle (city)	4⅜
White Plains (city)	4⅛
Yonkers (city)	4⅜
Wyoming County	4
Yates County	4

## Part 2 — Jurisdictions that provided for this exemption

Sales of eligible clothing and footwear made in the jurisdictions listed below are fully exempt from New York State and local sales and use tax.

Taxing jurisdiction	Tax rate %
Broome County	0
Chautauqua County	0
Chenango County (outside the following)	0
Norwich (city)	0
Columbia County	0
Delaware County	0
Dutchess County	0
Greene County	0
Hamilton County	0
Madison County (outside the city of Oneida)	0
Schuyler County	0
Tioga County	0
Wayne County	0
New York City <sup>1</sup>	0

<sup>1</sup> Effective August 1, 2009, the exemption from New York City's local tax for clothing and footwear (regardless of the cost) is repealed and New York City will conform to the New York State exemption for clothing and footwear costing less than \$110 per item or pair. As of August 1, 2009, purchases of clothing and footwear costing \$110 or more are fully taxable. Sales of qualifying clothing and footwear costing less than \$110 remain fully exempt.

### Need help?



**Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

**Sales Tax Information Center:** (518) 485-2889  
For in-state callers without free long distance: 1 800 698-2909

To order forms and publications: (518) 457-5431  
For in-state callers without free long distance: 1 800 462-8100



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