

dorm and home

exempt

Bath mats
Bath rugs
Bath towels (all sizes, including beach towels)
Bath wash cloths
Bed comforters and bed comforter sets
Bed duvets and covers
Bed linens, including:
baby bumper pads, canopies, baby crib padding, bed skirts, box spring covers,

dust ruffles, mattress pads, mattress toppers, pillow covers, and shams (box springs, drapes, mattresses, table cloths, and window curtains and other window treatments are taxable)
Bed pillow cases
Bed pillows (e.g. baby pillows, body pillows, husband pillows, throw pillows)

Bed sheets and bed sheet sets
Bed spreads
Blankets (e.g. afghan, baby, electric, and throw)
Pillow cases
Pillows (all types)
Shower curtains and liners (shower curtain hooks and rings and shower curtain rods are taxable)
Towels of all types and sizes, including bath, beach, kitchen, and sport towels (paper towels are taxable)

not exempt

Bathroom accessories or supplies (soap, shower curtain hooks and rings, shower curtain rods, toothbrush holders, towel holders, tissue box covers, toilet paper, wastebaskets)
Box springs
Clocks (alarms clocks, wall clocks, etc.)
Cookware
Drapes
Furniture
Hardware (hand tools, power tools, etc.)
Health food supplements

Hobby equipment, supplies and toys
Housewares
Mattresses
Paper products that are not school supplies (greeting cards, gift wrapping paper, etc.)
Paper towels
Sewing accessories
Sheet stretchers
Shower curtain hooks and rings
Shower curtain rods
Sleeping bags
Stereo equipment
Table cloths

Table placemats and other table supplies (napkins, napkin holders, etc.)
Tissue box covers
Toilet paper
Toothbrush holders
Towel holders
Toys
Vitamins
Wastebaskets
Window curtains
Window treatments (curtains, drapes, shades, valances)

The following items are not exempt: Any clothing or footwear that is rented; any item (whether sold or leased) used in a trade or business; any item placed on layaway or similar deferred payment and delivery plan.

