

# TAX FREE SHOPPING LIST

## *clothing and accessories*



### *exempt*

Adult diapers	Coats, capes and wraps	Hand muffs	Robes	Ski suits (snow)
Aerobic clothing	Corset laces	Handbags	Roller skates (provided the skates are permanently attached to the boots) (rentals are taxable)	Skin diving suits
Antique clothing	Corsets	Handkerchiefs	Sandals	Skirts
Aprons	Costumes (must be sold; rentals are taxable)	Hats	Scarves	Sleepwear
Athletic uniforms or clothing	Coveralls	Headbands	School uniforms	Slippers
Baby bibs	Dress shields	Hosiery	Scout uniforms	Slips
Baby clothes	Dresses	Hunting vests	Shawls and wraps	Sneakers
Baby diapers (cloth or disposable)	Earmuffs	Ice skates (rentals are taxable)	Shirts	Socks
Baby shoes	Elastic ponytail holders	In-line skates (rentals are taxable)	Shoes (ballet, baseball, bicycle, boat, boots, bowling (taxed if rented), cleated, cross trainers, flip-flops, football, golf, jazz/dance, soccer, track, in-line skates, ice skates, running, etc.) (rentals are taxable)	Sport clothing and uniforms (but not equipment such as mitts, helmets, and pads)
Bandannas	Fishing boots	Jackets	Shoulder pads for dresses, jackets, etc. (but not athletic or sport protective pads)	Sport jacket
Barrettes	Formal clothing (must be sold; rentals are taxable)	Jeans	Ski boots (snow) (rentals are taxable)	Stockings
Bathing caps	Furs	Jogging suits	Ski masks	Suits
Bathing suits	Galoshes	Jumpers	Sporting equipment (baseball mitts, golf clubs, helmets, hockey mitts, life jackets and vests, masks, pads, swim fins, swimming masks and goggles)	Support hosiery
Bathing trunks	Garters/garter belts	Leg warmers	Sunglasses	Suspenders
Beach capes and coats	Girdles	Leotards and tights	Underwear	Sweat pants
Belt buckles	Gloves (batting, bicycle, dress, garden, golf, ski, tennis)	Lingerie	Waders	Sweat shirts
Belts/suspenders	Gowns	Mittens	Wet and dry suits	Sweat suits
Blouses	Graduation caps and gowns (must be sold; rentals are taxable)	Nightgowns		Sweatbands
Bobby pins	Gym suits	Overshoes		Sweaters
Bonnets	Hair bows	Pajamas		Ties/neckwear
Boots (climbing, hiking, riding, ski, waders, fishing, cowboy)	Hair clips	Pants		Tights
Bow ties		Pantsuits		T-shirts
Bras		Pantyhose		Tuxedo (must be sold; rentals are taxable)
Bridal gowns and veils (must be sold; rentals are taxable)		Ponchos		Umbrellas
Capri pants		Prom dress (must be sold; rentals are taxable)		Underwear
Caps		Purses		Watches
		Raincoats		Wigs
		Rainwear		
		Riding pants		

### *not exempt*

Backpacks for hiking and camping (bookbags for school are exempt)	Footwear that is rented	dress, garden, golf, ski, tennis, work gloves are exempt)	Safety clothing for use in a trade or business	Sporting equipment (baseball mitts, golf clubs, helmets, hockey mitts, life jackets and vests, masks, pads, swim fins, swimming masks and goggles)
Briefcases	Formal clothing that is rented	Personal flotation devices	Safety glasses and goggles	Sunglasses
Change purses	Glasses	Protective masks and goggles (athletic, sport or occupational)	Safety shoes for use in a trade or business	Watch bands
Clothing that is rented	Goggles	Roller skates not permanently attached to the boot	Shin guards and padding	Watches
Cosmetics	Golf clubs		Shoulder pads (football, hockey, etc.)	
Costume rentals (exempt if sold)	Helmets			
Employee uniforms	Jewelry			
Eyewear	Mitts (baseball fielder's, hockey, etc.; batting, bicycle,			

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.