

# clothing & accessories

## exempt

*New and used clothing and footwear is tax free, including:*

### Accessories

- Belts and suspenders
- Hair accessories
- Hats and caps
- Purses and handbags
- Neckties and bow ties

### Activewear

- Exercise clothing
- Athletic uniforms
- Leotards and tights
- Hunting and ski clothing
- Swimwear

### Everyday

- Dresses and skirts
- Leggings
- Pants, jeans, and shorts
- Shirts and blouses
- Sleepwear
- Socks and underwear
- Suits and blazers
- Sweaters and sweatshirts

### Footwear

*All shoes, including:*

- Cleats
- Dance shoes
- Rain boots
- Orthopedic shoes
- Skates
- Slippers

### Outerwear

- Coats (all types)
- Earmuffs
- Gloves and mittens
- Rainwear (raincoats, umbrellas, etc.)
- Scarves
- Vests

### Specialty

- Aprons
- Bibs
- Bridal gowns and veils
- Costumes
- Diapers
- Formal wear (gowns, tuxedos, etc.)
- Graduation caps and gowns
- Uniforms (band, scouts, school, sports)

## not exempt

*Clothing or footwear that is rented or used in a trade or business is not exempt. Some other examples of non-exempt items are:*

Backpacks not used for school  
Briefcases  
Change purses and wallets  
Cosmetics  
Glasses and sunglasses

Jewelry  
Protective and safety masks and goggles (athletic, sport, or for work)  
Safety equipment

Sports equipment (baseball mitts, helmets, life jackets and vests, mouth guards, pads, etc.)  
Watches and bands

