

# clothing & accessories

## exempt

In addition to everyday items like shirts, blouses, shorts, skirts, pants, dresses, sleepwear, and socks, many other clothing and accessory items are exempt. These include, but are not limited to:

### Accessories

- Belts and suspenders
- Hair accessories (barrettes, bobby pins, bows, clips, headbands, ponytail holders, etc.)
- Hats and caps
- Purses and handbags
- Ties and bow ties

### Activewear

- Aerobic clothing
- Athletic uniforms
- Bathing suits and trunks
- Jogging suits
- Leotards and tights
- Riding pants
- Ski boots, masks, and suits
- Sport clothing and uniforms
- Sweat pants, shirts, and suits

### Outerwear

- Coats and jackets
- Earmuffs
- Gloves (batting, bicycle, dress, garden, golf, ski, tennis, etc.)
- Hand muffs
- Hunting vests
- Leg warmers
- Mittens
- Ponchos
- Rainwear (raincoats, umbrellas, etc.)
- Scarves
- Shawls and wraps
- Waders

### Specialty

- Aprons
- Baby bibs
- Bridal gowns and veils
- Costumes
- Diapers (including adult; cloth or disposable)
- Formal clothing (gowns, suits, tuxedos, etc.)
- Graduation caps and gowns
- School uniforms
- Scout uniforms

### Footwear

- Boots
- Overshoes and galoshes
- Shoes
- Skates (in-line, ice, and roller)
- Slippers
- Sneakers

### Hosiery & intimates

- Bras
- Corsets and corset laces
- Pantyhose
- Robes
- Slips
- Support hosiery
- Tights
- Underwear

## not exempt

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

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

Jewelry  
Personal flotation devices  
Protective and safety masks and goggles (athletic, sport, or occupational)

Safety clothing or shoes 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, goggles, etc.)  
Watches and bands

