

# dorm & home

## exempt

Most bed and bath linens are exempt. These include, but are not limited to:

- Bath mats and rugs
- Bath washcloths
- Bed comforters and sets
- Bed duvets and covers
- Bed skirts and dust ruffles
- Bed sheets and sheet sets
- Bed spreads
- Blankets (including electric)
- Mattress pads and toppers
- Pillow cases and shams
- Pillows (all types)
- Shower curtains and liners
- Towels (all types and sizes)

## 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.

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|----------------------------------|---|--|
| Bathroom accessories or supplies | Paper towels  | Toilet paper   |
| Clocks                           | Sewing accessories  | Toys   |
| Cookware                         | Sheet stretchers  | Vitamins   |
| Furniture                        | Shower curtain hooks, rings, and rods                     | Wastebaskets   |
| Hardware and tools               | Sleeping bags   | Window treatments (curtains, drapes, shades, valances, etc.) |
| Hobby equipment                  | Stereo equipment  |  |
| Housewares                       | Table cloths, placemats, napkins and other table supplies |  |
| Mattresses and box springs       |   |  |

