

bed & bath

exempt

Most bed and bath linens are tax free, including:

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

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. Some other examples of non-exempt items are:

- | | | |
|----------------------------|---|-------------------|
| Bathroom accessories | Shower curtain hooks, rings, and rods | Toilet paper |
| Cookware | Sleeping bags | Wastebaskets |
| Furniture | Stereo equipment | Window treatments |
| Hardware and tools | Table cloths, placemats, napkins and other table supplies | |
| Mattresses and box springs | | |
| Paper towels | | |

