

clothing & accessories

exempt

Most 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
- School uniforms
- Scout uniforms

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:

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

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

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

