



NEW YORK STATE SENATOR

Martin J. Golden

Senator Golden Reminds Back to School Shoppers of Sales Tax Exemption

MARTIN J. GOLDEN September 2, 2011

Brooklyn –As Brooklyn families continue to prepare to head back to school this fall, State Senator Martin J. Golden (R-C-I, 22nd District) is reminding all consumers that clothing and footwear purchases under \$55 per item are exempt from the New York State portion of the sales tax. The 4% state portion of the sales tax was eliminated in an effort to help consumers save money while bringing in additional revenue to stores throughout the State.

According to the New York State Department of Taxation and Finance, the exemption applies to sales of clothing and footwear which sells for less than \$55 per item (or per pair in the case of footwear). The exemption also applies to most fabric, thread, yarn, buttons, snaps, hooks, zippers, and similar items that become a physical component part of exempt clothing or that are used to make or repair exempt clothing.

Additionally, as of April 1, 2011, clothing and footwear under \$110 were exempt from the 4.5% New York City sales tax.

Senator Golden stated, “As back to school shopping is in full swing, I wish to remind residents of the New York State and City sales tax exemption. During these tough economic times, the elimination of this tax will help families get their children ready for the upcoming school year, and at the same time will help support our economy.”

Anyone who has questions regarding the exemption is encouraged to contact Senator Golden's office at (718) 238-6044 or via email at golden@nysenate.gov