



NEW YORK STATE SENATOR

Velmanette Montgomery

New Sales Tax Exemption Starts April 1, 2012

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The New York State Tax Department announced this week to consumers and businesses that beginning April 1, 2012 items of clothing and footwear sold for less than \$110 will be exempt from the state's 4% sales and use tax. (Through March 31, 2012, such items up to \$55 are exempt.)

The exemption, per item sold, also applies to most fabric, thread, yarn, buttons, hooks, zippers, and similar items used to create or repair the type of clothing now exempt.

While the state sales tax exemption applies to items of clothing and footwear worn on the body, not all similar items qualify. For example, jewelry, watches, and like items remain taxable; the same is true for equipment such as tool belts, hard hats, and for sport, bicycle and motorcycle helmets.

New York City, the City of Norwich and the following nine counties will fully exempt eligible sales of less than \$110 from local sales and use tax: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Madison (outside the City of Oneida), Tioga and Wayne.

For more information contact: 518-457-4242