



Publication 718-C

(5/12)

Sales and Use Tax Rates On Clothing and Footwear

Effective June 1, 2012

Clothing, footwear, and items used to make or repair exempt clothing sold for less than \$110 per item or pair are exempt from the New York State 4% sales tax, the local tax in those localities that provide the exemption, and the 3/4% Metropolitan Commuter Transportation District (MCTD) tax within the exempt localities in the MCTD.

The MCTD consists of the city of New York and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

The exemption applies only to clothing and footwear worn by humans. It 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.

The following are not eligible for exemption:

- Clothing and footwear that sold for \$110 or more per item or pair.
- Costumes or rented formal wear.

- Items made from pearls, precious or semi-precious stones, jewels, or metals, or imitations thereof, that are used to make or repair clothing eligible for exemption.
- Athletic equipment.
- Protective devices, such as motorcycle helmets.

For a detailed list of exempt and taxable items, see TSB-M-06(6)S, *Year-Round Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*.

Use this publication to determine the applicable sales tax rates in each county and city that imposes sales tax.

Note: There are no tax rate changes in this version of Publication 718-C. The Tax Department is releasing this 5/12 version to reflect the new configuration of quarterly *Schedule H* returns (Forms ST-100.7 and ST-810.7). Parts 1A and 1B have been combined into a new Part 1.

Part 1 — Jurisdictions that provided for this exemption

Sales of eligible clothing and footwear costing less than \$110 in the jurisdictions below are fully exempt from all state and local sales and use tax (including the MCTD tax).

Taxing jurisdiction	Tax rate %
Chautauqua County	0
Chenango County (outside the following)	0
Norwich (city)	0
Columbia County	0
Delaware County	0
Greene County	0
Hamilton County	0
Madison County (outside the city of Oneida)	0
Tioga County	0
Wayne County	0
New York City	0

Part 2 — Jurisdictions that did not provide for the local exemption

Sales of eligible clothing and footwear costing less than \$110 in the jurisdictions below are subject to a local tax.

Taxing jurisdiction	Tax rate %
Albany County	4
Allegany County	4½
Broome County	4
Cattaraugus County (outside the following)	4
Olean (city)	4
Salamanca (city)	4
Cayuga County (outside the following)	4
Auburn (city)	4
Chemung County	4
Clinton County	4
Cortland County	4
Dutchess County	4⅛
Erie County	4¾
Essex County	3¾
Franklin County	4
Fulton County (outside the following)	4
Gloversville (city)	4
Johnstown (city)	4
Genesee County	4
Herkimer County	4¼
Jefferson County	3¾
Lewis County	3¾
Livingston County	4
Madison County (outside the following) see Part 1A	
Oneida (city)	2
Monroe County	4
Montgomery County	4
Nassau County	4⅝
Niagara County	4
Oneida County (outside the following)	4¾
Rome (city)	4¾
Utica (city)	4¾
Onondaga County	4
Ontario County	3½

Taxing jurisdiction	Tax rate %
Orange County	4⅛
Orleans County	4
Oswego County (outside the following)	4
Oswego (city)	4
Otsego County	4
Putnam County	4⅝
Rensselaer County	4
Rockland County	4⅝
St. Lawrence County	3
Saratoga County (outside the following)	3
Saratoga Springs (city)	3
Schenectady County	4
Schoharie County	4
Schuyler County	4
Seneca County	4
Steuben County (outside the following)	4
Corning (city)	4
Hornell (city)	4
Suffolk County	4⅝
Sullivan County	4
Tompkins County (outside the following)	4
Ithaca (city)	4
Ulster County	4
Warren County (outside the following)	3
Glens Falls (city)	3
Washington County	3
Westchester County (outside the following)	3⅝
Mount Vernon (city)	4⅝
New Rochelle (city)	4⅝
White Plains (city)	4⅝
Yonkers (city)	4⅝
Wyoming County	4
Yates County	4

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Telephone assistance

Sales Tax Information Center: (518) 485-2889

To order forms and publications: (518) 457-5431



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