

**Sales and Use Tax Exemption of Clothing, Footwear,
and Items Used to Make or Repair Exempt Clothing
(Effective April 1, 2006)
(Exemption within counties and cities)**

Beginning April 1, 2006, there will be a year-round exemption from the New York State sales and use taxes for clothing, footwear, and items used to make or repair exempt clothing, **costing less than \$110 per item or pair**. For a detailed explanation of the exemption, see TSB-M-06(6)S, *Sales and Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing (Effective April 1, 2006)*.

The exemption will apply to the state's 4% sales and use taxes. The exemption also applies to the $\frac{3}{8}\%$ sales and use taxes imposed by the state in those portions of the Metropolitan Commuter Transportation District (MCTD) located in a county or city in the MCTD which elects the exemption from its own local taxes. The MCTD consists of New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester.

Counties and cities who elected the year-round exemption

Following is a list of counties and cities where the year-round exemption will apply. **Please Note: The list below of counties and cities where the year-round exemption will apply is not the same list of counties and cities that participated in the last temporary seven-day exemption period – 01/30/06 – 02/05/06.**

Counties

Cities

| | | |
|--------------------------------|---|---|
| Chautauqua County ¹ | Hamilton County | Gloversville (located in Fulton County) |
| Chenango County | Madison County (outside city of Oneida) | New York City ² |
| Columbia County | Rensselaer County | Norwich (located in Chenango County) |
| Delaware County | Tioga County | Olean (located in Cattaraugus County) |
| Dutchess County | Wayne County | Sherrill (located in Oneida County) |
| Greene County | | |

¹ Chautauqua County enacted a year-round exemption on clothing, footwear, and items used to make or repair exempt clothing that took effect on March 1, 2006. Chautauqua County's $4\frac{1}{4}\%$ local exemption remains in effect, and is not limited by the \$110 item cost limitation that applies to the New York State sales and use taxes, the $\frac{3}{8}\%$ MCTD tax, and all other locally-imposed sales and use taxes. See TSB-M-06(2)S, *Local Chautauqua County Sales and Compensating Use Tax Exemption of Clothing, Footwear, and Items Used to Make or Repair Exempt Clothing, Effective March 1, 2006*.

² New York City enacted a year-round exemption on clothing, footwear, and items used to make or repair exempt clothing that took effect September 1, 2005. However, the year-round exemption in New York City did not apply to the $\frac{3}{8}\%$ MCTD tax. Effective April 1, 2006, in New York City, the year-round exemption of clothing, footwear, and items used to make exempt clothing will apply to the 4% New York State sales and use taxes, the 4% New York City local sales and use taxes, and the $\frac{3}{8}\%$ MCTD taxes.

The following chart provides the tax rates on clothing and footwear applicable in the various counties and cities, and also indicates those localities that elected the year-round exemption.

| County or other locality | RATE (%) | County or other locality | RATE (%) |
|--|---------------|--|---------------|
| Albany County | 4 | Onondaga County | 4 |
| Allegany County | 4½ | Ontario County | 3 |
| Bronx County | Exempt | Orange County | 4⅛ |
| Broome County | 4 | Orleans County | 4 |
| Cattaraugus County (outside the following) | 4 | Oswego County (outside the following) | 4 |
| city of Olean | 2½ | city of Fulton | 4 |
| city of Salamanca | 4 | city of Oswego | 4 |
| Cayuga County (outside the following) | 4 | Otsego County | 4 |
| City of Auburn | 4 | Putnam County | 3⅞ |
| Chautauqua County | Exempt | Queens County | Exempt |
| Chemung County | 4 | Rensselaer County | Exempt |
| Chenango County (outside the following) | Exempt | Richmond County (Staten Island) | Exempt |
| city of Norwich | Exempt | Rockland County | 4 |
| Clinton County | 3¾ | St. Lawrence County | 3 |
| Columbia County | Exempt | Saratoga County (outside the following) | 3 |
| Cortland County | 4 | city of Saratoga Springs | 3 |
| Delaware County | Exempt | Schenectady County | 4 |
| Dutchess County | Exempt | Schoharie County | 4 |
| Erie County | 4¾ | Schuyler County | 4 |
| Essex County | 3¾ | Seneca County | 4 |
| Franklin County | 3 | Steuben County (outside the following) | 4 |
| Fulton County (outside the following) | 4 | city if Corning | 4 |
| city of Gloversville | 2 | city if Hornell | 4 |
| city of Johnstown | 4 | Suffolk County | 4⅝ |
| Genesee County | 4 | Sullivan County | 3½ |
| Greene County | Exempt | Tioga County | Exempt |
| Hamilton County | Exempt | Tompkins County (outside the following) | 4 |
| Herkimer County | 4 | city of Ithaca | 4 |
| Jefferson County | 3¾ | Ulster County | 4 |
| Kings County (Brooklyn) | Exempt | Warren County (outside the following) | 3 |
| Lewis County | 3¾ | city of Glens Falls | 3 |
| Livingston County | 4 | Washington County | 3 |
| Madison County (outside the following) | Exempt | Wayne County | Exempt |
| city of Oneida | 2 | Westchester County (outside the following) | 3⅞ |
| Monroe County | 4 | city of Mount Vernon | 4⅜ |
| Montgomery County | 4 | city of New Rochelle | 4⅜ |
| Nassau County | 4⅞ | city of White Plains | 3⅞ |
| New York County (Manhattan) | Exempt | city of Yonkers | 4⅜ |
| New York City | Exempt | Wyoming County | 4 |
| Niagara County | 4 | Yates County | 4 |
| Oneida County (outside the following) | 5½ | | |
| city of Rome | 5½ | | |
| city of Sherrill | 4½ | | |
| city of Utica | 5½ | | |