

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-99(3.1)S
 Sales Tax
 August 18, 1999

September 1, 1999, through September 7, 1999
Temporary sales and use tax exemption on clothing and footwear
(Exemption within cities and counties)

There will be an exemption from sales and compensating use taxes for clothing and footwear costing less than \$500 per item during the period **September 1, 1999, through September 7, 1999**. For a detailed explanation of the exemption see TSB-M-99(3)S*.

The exemption will apply to the state's 4% sales and use taxes and the ¼% rate of taxes imposed in the Metropolitan Commuter Transportation District (MCTD). The exemption will also apply to all locally imposed sales and use taxes except for those localities listed below, where clothing and footwear will remain subject to local tax at the rate indicated. Participating localities are listed on the back of this page.

| <u>Locality</u> | <u>Counties</u> | <u>Rate During One-Week Exemption Period</u> |
|--|-----------------|--|
| Lewis | | 3 % |
| Nassau | | 4 ¼ % |
| Putnam | | 3 % |
| Schoharie | | 3 % |
| Suffolk | | 4 % |
| Westchester (outside the cities of Mount Vernon, New Rochelle, White Plains, and Yonkers) | | 2 ½ % |
| | <u>Cities</u> | |
| Glens Falls - located in Warren County | | 1 ½ % |
| Mount Vernon - located in Westchester County | | 4 % |
| New Rochelle - located in Westchester County | | 4 % |
| White Plains - located in Westchester County | | 3 ½ % |
| Yonkers - located in Westchester County | | 4 % |

*You may obtain a copy of TSB-M-99(3)S by calling 1-800-462-8100 or logging on to our website at www.tax.state.ny.us, or if you have a fax machine, you can obtain TSB-M-99(3)S from our Fax-on-Demand system by dialing **1-800-748-3676**, following the prompts and entering **11091** when prompted for the five-digit code.

Cities and Counties Where No Tax Applies

Following is a list of cities and counties in the state where the temporary clothing and footwear exemption during the period September 1, 1999, through September 7, 1999, will apply to the state (including the MCTD) and all local sales and use taxes.

| | | |
|--|---|---------------------------------------|
| Albany County | Greene County | Orleans County |
| Allegany County | Hamilton County | Oswego (city of) - located in |
| Auburn (city of) - located in | Herkimer County | Oswego County |
| Cayuga County | Hornell (city of) - located in | Oswego County |
| Batavia (city of) - located in | Steuben County | Otsego County |
| Genesee County | Ithaca (city of) - located in | Rensselaer County |
| Broome County | Tompkins County | Rockland County |
| Canandaigua (city of) - located in | Jefferson County | Rome (city of) - located in |
| Ontario County | Johnstown (city of) - located in | Oneida County |
| Cattaraugus County | Fulton County | St. Lawrence County |
| Cayuga County | Livingston County | Salamanca (city of) - located |
| Chautauqua County | Madison County | in Cattaraugus County |
| Chemung County | Monroe County | Saratoga County |
| Chenango County | Montgomery County | Schenectady County |
| Clinton County | New York City - includes | Schuyler County |
| Columbia County | counties of Bronx, Kings | Seneca County |
| Corning (city of) - located in | (Brooklyn), New York | Sherill (city of) - located in |
| Steuben County | (Manhattan), Queens, and | Oneida County |
| Cortland County | Richmond (Staten Island) | Steuben County |
| Delaware County | Niagara County | Sullivan County |
| Dutchess County | Norwich (city of) - located in | Tioga County |
| Erie County | Chenango County | Tompkins County |
| Essex County | Ogdensburg (city of) - located | Ulster County |
| Franklin County | in St. Lawrence County | Utica (city of) - located in |
| Fulton (city of) - located in | Olean (city of) - located in | Oneida County |
| Oswego County | Cattaraugus County | Warren County |
| Fulton County | Oneida (city of) - located in | Washington County |
| Genesee County | Madison County | Wayne County |
| Geneva (city of) - located in | Oneida County | Wyoming County |
| Ontario County | Onondaga County | Yates County |
| Gloversville (city of) - located in | Ontario County | |
| Fulton County | Orange County | |