



Taxable Items:

A

Alterations of Clothing
Athletic Gloves & Pads

B

Backpacks
Ballet shoes
Barrettes and bobby pins
Baseball cleats and glove
Belt buckles sold without belts attached
Belts for weightlifting
Bicycle shoes with cleats
Billfolds, wallets
Blankets (except baby receiving blankets)
Book bags
Boutonnieres
Bowling shoes, rented and sold
Bracelets
Briefcases
Buttons

C

Checkbook covers
Chest protectors
Cleated and spiked shoes
Cloth and lace, knitting yarns, and other fabrics
Clothing repair
Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers
Coin purses
Corsages and boutonnieres
Cosmetic bags
Cosmetics
Crib blankets

D

Diaper bags
Dry cleaning services
Duffel bags

E

Elbow pads

F

Fabric
Fanny packs
Fins
Fishing boots, waders, vests
Football pads, pants, shoes, gloves

G

Garment bags
Gloves (protective), such as rubber, surgical, welding
Gloves (sports), such as baseball, batting, bicycle, football, golf, handball, hockey, racquetball, tennis, weightlifting
Goggles, except prescription
Golf gloves

H

Hair nets, bows, clips, and bands
Handbags and purses
Handkerchiefs
Hard hats
Helmets: bike, baseball, football, hockey, motorcycle, etc.
Hunting vests

I

Ice skates
In-line skates

J

Jewelry

K

Key chains and cases
Knee pads

L

Laundry services
Life jackets and vests
Luggage

M

Makeup bags
Monogramming services

P

Pads: football, hockey, soccer
Paint or dust masks
Patterns
Protective gloves and masks
Purses

R

Rented clothing, including uniforms, formal wear, and costumes
Rented shoes or skates
Repair of clothing
Roller blades and skates

S

Safety clothing
Safety glasses, except prescription
Safety shoes not adaptable for streetwear
Scuba gear
Shaving kits/bags
Shin guards and padding
Shoes with cleats, spikes
Shoulder pads: football, hockey, etc.
Shower caps
Skates: ice, roller
Ski boots, vests, suits
Skin diving suits
Special protective clothing or footwear not adaptable for streetwear
Sports helmets
Sports pads: football, hockey, soccer, knee, elbow, shoulder
Sports uniforms, pads, helmets
Suitcases
Sunglasses, except prescription
Sweatbands: arm, wrist, head
Swim masks, fins, goggles

T

Tap dance shoes
Thread

U

Umbrellas

W

Wallets, billfolds
Watch bands
Watches
Water ski vests
Weight lifting belts
Wet and dry diving suits
Wigs, toupees, and chignons

Y

Yard goods
Yarn

Z

Zippers

Exempt Items:

A

Adult Diapers
Aerobic Clothing
Antique Clothing
Aprons, household
Athletic Socks
Athletic supporters

B

Baby bibs, clothes, diapers,
receiving blankets
Bandanas
Bathing suits, caps, cover-ups
Belts
Bibs
Blouses
Boots, general purpose
Bow ties
Bowling shirts
Bras
Bridal apparel, sold not rented

C

Camp clothing
Caps and hats, including sports
Chef's uniforms
Children's novelty costumes
Choir and altar clothing
Clerical vestments
Coats and wraps
Corsets and corset laces
Costumes, sold not rented
Coveralls
Cowboy boots

D

Diapers, diaper inserts (adult and
baby, cloth or disposable)
Dress gloves, shoes
Dresses

E

Ear muffs
Employee uniforms

F

Footlets
Formal clothing, sold not rented
Fur coats and stoles

G

Galoshes
Garters and garter belts
Girdles, bras, and corsets

Gloves (generally), such as dress,
garden, leather and work
Golf clothing, caps, dresses, shirts,
skirts, pants
Graduation caps and gowns, sold -
not rented
Gym suits and uniforms

H

Hats
Hiking boots
Hooded shirts and sweatshirts
Hosiery, including support hosiery

I

Insoles

J

Jackets
Jeans
Jerseys
Jogging apparel, bras

K

Knitted caps, hats

L

Lab coats
Leather clothing
Leg warmers
Leotards and tights
Lingerie

M

Martial arts attire
Men's formal wear, sold not rented

N

Neckwear, including ties and scarves
Nightgowns and night shirts

O

Overshoes and rubber shoes

P

Pajamas
Pants
Panty hose
Ponchos
Prom dresses

R

Raincoats, rain hats, and ponchos
Receiving blankets for babies
Religious clothing
Riding pants

Robes
Rubber pants
Rubber thongs, flip-flops
Running shoes without cleats

S

Sandals
Scarves
Scout uniforms
Shawls and wraps
Shirts
Shoe inserts and laces
Shoes without cleats
Shoes; steel-toed
Shorts
Shoulder pads for dresses, jackets, etc.
Skirts
Slacks
Sleepwear, nightgowns, pajamas
Slippers
Slips
Sneakers
Socks
Stockings
Suits, slacks, and jackets
Support hose
Suspenders
Sweaters
Sweatshirts
Swim suits, trunks

T

Tennis skirts, dresses, shoes
Ties
Tights
Trousers
Tuxedos, but not cufflinks and rentals

U

Underclothes
Underpants
Undershirts
Uniforms for work and school

V

Veils
Vests, general, to wear with suits

W

Walking shoes
Wedding apparel
Windbreakers
Work clothes and uniforms