

List of items and their taxable status during the exemption week

The following is a partial list of items and their taxable status during the exemption week if they are sold for \$50.00 or less.

T = Taxable

E = Exempt

T/E	Item	T/E	Item	T/E	Item
	A				
T	Accessories (generally)	T	Fishing (waders)	E	Formal clothing
T	Barrettes	E	Hiking	E	Fur coats, stoles, and fur trimming
T	Belt buckles (sold separately)	E	Overshoes and galoshes		
T	Bobby pins	T	Riding		G
T	Bow ties	T	Ski	E	Garters and garter belts
T	Elastic ponytail holders	T	Waders	E	Girdles, bras, and corsets
T	Hair bows	E	Bowling shirts	E	Gloves (generally)
T	Hair clips	T	Bowling shoes (rented and sold)	T	Baseball
T	Handbags	T	Bow ties	T	Batting
T	Handkerchiefs	E	Bras	T	Bicycle
T	Head scarves	E	Bridal apparel (unless rented)	E	Dress (unless rented)
T	Headbands	T	Buttons and zippers	E	Garden
T	Jewelry			T	Golf
T	Neckwear		C	T	Hockey
T	Key cases	E	Camp clothes	E	Leather
T	Scarves for headwear/ neckwear	E	Caps (baseball, fishing, golf)	T	Rubber
T	Shower caps	E	Chef uniforms	T	Surgical
T	Ties	T	Children's novelty costumes	T	Tennis
T	Wallets	E	Chest protectors	E	Work
T	Watch bands	E	Choir and altar clothing	T	Goggles (except prescription)
T	Watches	E	Clerical vestments	E	Golf dresses
E	Adult diapers (cloth or disposable)	T	Cloth and lace, knitting yarns, and other fabrics	T	Golf gloves
E	Aerobic clothing	T	Clothing repair items, such as thread, buttons, tapes, iron-on patches	E	Golf jackets and windbreakers
T	Afghans	E	Coats and wraps	E	Golf shirts
E	*Ankle braces and supports worn to correct or alleviate a physical injury or incapacity	T	Corsages and boutonnieres	E	Golf skirts
E	Antique clothing	E	Corsets and corset laces	T	Golf purses
E	Aprons (household)	T	Costumes (Halloween, Santa Claus, etc.)	T	Golf shoes
E	Arch supports	E	Coveralls	T	Graduation caps and gowns
E	Athletic socks	T	Crib blankets	E	Gym suits and uniforms
T	Athletic supporters				
	B				H
E	Baby clothes			T	Hair nets, bows, clips, and barrettes
E	Baby diapers (cloth or disposable)	E	Diapers, diaper inserts	T	Handbags and purses
T	Backpacks	T	Dress shields and skirt shields	T	Handkerchiefs
T	Bandanas	E	Dresses	T	Hard hats
E	Baseball caps, fishing caps, and golf caps			E	Hats
T	Baseball and hockey gloves		E	T	Headbands
T	Baseball cleats	E	*Elbow braces and supports worn to correct or alleviate a physical incapacity or injury	T	Helmets (bike, baseball, football, hockey, motorcycle, sports)
E	Baseball uniforms	T	Elbow pads	E	Hooded shirts and hooded sweatshirts
E	Bathing suits, caps and coats	E	Employee uniforms (except ties)	E	Hosiery, including support hosiery
T	Belt buckles			E	Hunting vests
E	Belts with attached buckles				I-J
T	Belts for weight lifting			T	Ice skates
E	Bibs		F	E	Insoles
T	Bicycle shoes (cleated)	T	Fins	E	Jackets
E	Blouses	T	Fishing boots (waders)	E	Jeans
E	Boots (generally)	E	Fishing vests (nonflotation)	T	Jewelry
T	Climbing	T	Football pads	T	Jewelry tiaras
		E	Football uniforms (except pads)	E	Jogging suits

K

- E ***Knee braces and supports worn to correct or alleviate a physical incapacity or injury**
- T Knee pads
- E **Knitted caps or hats**

L

- E **Lab coats**
- T Leather goods, except leather belts and leather wearing apparel
- E **Leg warmers**
- E **Leotards and tights**
- T Life jackets and vests
- E **Lingerie**
- T Lobster bibs
- T Luggage

M

- E **Martial arts attire**
- E **Men's formal wear (unless rented; excludes ties)**

N

- T Neckwear and ties
- E **Nightgowns and nightshirts**
- E **Nylons**

O-P

- E **Overshoes and rubber shoes**
- T Pads (football, hockey, soccer, elbow, knee, shoulder)
- E **Painter pants**
- T Paint or dust respirators and incidental supplies
- E **Pajamas**
- E **Pants**
- E **Panty hose**
- T Patterns
- T Personal flotation devices
- T Protective gloves
- T Protective masks (athletic)

R

- E **Raincoats and ponchos**
- E **Rain hats**
- E **Receiving blankets**
- E **Religious clothing**
- T Rented clothing (including uniforms, formal wear, and costumes)
- T Repair of wearing apparel
- T Ribbons
- E **Riding pants**
- E **Robes**
- T Roller blades
- T Roller skates

S

- E **Safety clothing (normally worn in hazardous occupations)**
- T Safety glasses (except prescription)
- E **Safety shoes (adaptable for street wear)**

- T Safety shoes (not adaptable for street wear)
- T Scarves
- E **Scout uniforms, except ties**
- E **Shawls and wraps**
- T Shin guards and padding
- E **Shirts**
- E **Shirts (hooded)**
- E **Shoe inserts**
- E **Shoelaces**
- E **Shoes (generally)**
 - T Ballet
 - T Baseball cleats
 - T Bicycle
 - E **Boat**
 - T Bowling
 - T Cleated or spiked
 - E **Cross trainers**
 - E **Dress**
 - T Fishing boots (waders)
 - E **Flip-flops (rubber thongs)**
 - T Football
 - T Golf
 - T Jazz and dance
 - E **Jellies**
 - E **Rubber**
 - E **Running (without cleats)**
 - E **Safety (suitable for everyday use)**
 - E **Sandals**
 - E **Slippers**
 - E **Sneakers and tennis**
 - T Soccer (cleated)
 - T Spiked or cleated
 - T Tap dance
 - E **Tennis**
 - T Track and cleats
 - T Wading/water sport
 - E **Walking**
 - E **Shoulder pads (for dresses, jackets, etc.)**
 - T Shoulder pads (football, hockey, sports)
 - E **Shorts**
 - T Shower caps
 - T Skates (ice and roller)
 - T Ski boots (snow)
 - T Ski vests (water)
 - T Ski suits (snow)
 - T Skin diving suits
 - E **Skirts**
 - E **Sleepwear, nightgowns, pajamas**
 - E **Slippers**
 - E **Slips**
 - E **Soccer socks**
 - E **Socks**
 - T Sports helmets
 - T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
 - E **Sports uniforms (except pads, helmets, cleated or spiked shoes)**
 - E **Suits, slacks, and jackets**
 - T Sunglasses (except prescription)
 - E **Support hosiery**

- E **Suspenders**
- E **Sweatshirts**
- E **Sweat suits**
- E **Sweaters**
- T Swimming masks
- E **Swim suits**
- E **Swim trunks**

T

- E **Tennis dresses**
- E **Tennis shorts**
- E **Tennis shoes**
- E **Tennis skirts**
- T Ties (neckties - all)
- E **Tights**
- T Track shoes and cleats
- E **Trousers**
- E **Tuxedo, excluding tie, cufflinks, and rentals**

U

- T Umbrellas
- E **Underclothes**
- E **Underpants**
- E **Undershirts**
- E **Uniforms, excluding ties (work, nurse, waitress, military, postal, police, fire)**
- E **Uniforms (baseball, football, etc.; children and adult)**

V-W

- E **Veils**
- T Wallets
- T Watch bands
- T Watches
- T Water ski vests
- T Weight lifting belts
- T Wet and dry suits
- T Wigs, toupees, and chignons
- E **Work clothes, excluding ties**
- E **Work uniforms, excluding ties**
- T Wrist bands
- E ***Wrist braces and supports worn to correct or alleviate a physical incapacity or injury**

* These items are always exempt as prosthetic or orthopedic appliances.