### 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  
Bowtienieres  
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 boutonnières  
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
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
Scarfes
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
Suspender
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