

Clothing

105

Fact
Sheet

Sales Tax Fact Sheet 105

Legislation was passed adopting the Uniform Sales and Use Tax Administration Act proposed by the multistate Streamlined Sales Tax Project (SSTP). The Act allows Minnesota to enter into the Streamlined Sales and Use Tax Agreement that sets out uniform definitions for administration of the sales and use tax law. Minnesota has adopted those definitions necessary to bring our law into conformance with the agreement. The new streamlined definition of clothing effective January 1, 2002 is explained in this fact sheet.

Clothing is exempt. Clothing means all human wearing apparel suitable for general use. Clothing does not include clothing accessories or equipment, sports or recreational equipment, and protective equipment, which are taxable.

Examples of nontaxable clothing for general use

aprons (household and shop)	coveralls, work uniforms, work clothes, etc.	incontinent briefs and inserts	snowmobile suits and boots
athletic supporters	dancing costumes	insoles for shoes	slippers
baby receiving blankets	diaper inserts	jackets and coats	sneakers
bandanas	diapers (cloth and disposable, baby or adult)	karate uniforms	sun visors
bath robes	disposable clothing for general use	lab coats	sweat shirts and sweat suits
bathing suits and caps	ear muffs	leotards and tights	socks and stockings
beach capes and coats	footlets	mittens	steel toe shoes and boots
belts	formal wear	name patches or emblems sold attached to clothing	suspenders
bibs	garters and garter belts	neckties	tennis shoes
blaze orange jackets and pants	girdles	overshoes	T-shirts and jerseys
boots	gloves for general use (cloth, leather, canvas, latex, vinyl, etc.)	pantyhose	tuxedos
bowling shirts and shoes	gym suits and shorts	rainwear (ponchos, jackets, shirts and pants)	underwear
bridal wear	hats	rubber pants	uniforms (athletic and nonathletic)
camouflage jackets and pants	hosiery	sandals	wedding apparel
caps and hats (ski, hunting, fishing, golf, baseball)	hospital scrubs	scarves	
costumes	hunting jackets and pants	shoes and shoe laces	
		shower caps	

Examples of taxable clothing accessories or equipment

Clothing accessories or equipment means incidental items worn on the person or in conjunction with clothing.

backpacks	costume masks (sold separately from costume)	handbags	purses
bags (overnight, beach, etc.)	crib blankets, sheets, mattress pads, rubber sheets, etc.	handkerchiefs	sunglasses (nonprescription)
barrettes	doll clothes	headbands	umbrellas
belt buckles (sold separately from belt)	hair clips	hip waders	wallets
billfolds	hairbows	jewelry	watchbands
briefcases	hairnets	money belts and clips	watches
cosmetics		patches or emblems sold separately	wigs and hairpieces
		perfume	
		pet clothing	

Sports or recreational equipment

Sports or recreational equipment means items designed for human use and worn in conjunction with an athletic or recreational activity that are not suitable for general use. Sports and recreational equipment is taxable.

Examples of taxable sports or recreational equipment:

ballet and tap shoes	masks or shields, protective,
cleated or spiked athletic shoes	such as baseball masks, chest protectors, mouth guards or shin guards
fishermen's wading vests and jackets	safety shields and visors, (detachable) for helmets if sold separately
fishing boots (hip boots and waders)	shell belts and vests
gloves for use only in a sporting or athletic activity (baseball, bowling, boxing, hockey, golf, etc.)	shoulder pads and padding
goggles (nonprescription)	skates (roller, ice)
hand, elbow, knee guards	ski boots
helmets (all types)	skin diving suits, goggles, nose plugs, ear plugs, fins, equipment, etc.
hunting or game pouches and carriers	sports shoes (cleated or spiked)
leather glove guards	waders
life preservers and vests	wet suits and fins

Protective equipment

Protective equipment means items for human wear and designed as protection of the wearer against injury or disease or as protection against damage or injury of other persons or property but not suitable for general use. Protective equipment is taxable.

Examples of taxable protective equipment

breathing masks	hard hats and liners
clean room apparel & equipment (reusable and disposable)	helmets (all types)
ear and hearing protectors	paint or dust respirators
face masks for medical use	reflective or safety vests, aprons, gloves, suits, etc.
face shields	safety belts
finger guards	safety glasses and goggles (nonprescription)
gloves designed for protection against injury that are not suitable for general use are taxable (e.g., welding, metal boning gloves)	tool belts
	welding gloves and masks

Sewing materials and equipment

Sewing materials are not considered clothing. However, there is a separate exemption for sewing materials that become part of clothing.

Sewing materials mean fabric, yarn, thread, zippers, interfacing, buttons, trim, and other items that are usually directly incorporated into the construction of cloth-

ing, regardless of whether it is actually used for making clothing.

The exemption does not apply to batting, foam, embroidery thread or fabric specifically manufactured for arts and crafts projects, or other materials for craft projects. These items are taxable.

Sewing equipment is taxable. Sewing equipment includes knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures and thimbles.

Repairing, altering, and storing clothing

Charges for repairing, altering and storing clothing are taxable. Charges for laundering, cleaning, pressing and dyeing clothing are also taxable. Request Fact Sheet 120, Laundry and Cleaning Services, for more information.

Fur clothing

Beginning January 1, 2002, clothing made of fur is no longer subject to sales tax. Clothing made of fur means articles of clothing made of fur on the hide or pelt, and clothing where fur is the component of main value (that is, the value of the fur is more than three times the value of the next most valuable component).

A new gross receipts tax is imposed on fur retailers. The tax is 6.5 percent of the gross revenues from the sale of clothing made from fur. If you sell fur clothing that was subject to sales tax you are now required to pay the fur clothing tax.

For more information on reporting this tax, call the Special Taxes Division at 651-297-1772 or 1-800-657-3619.

References

M. S. 297A.67, Subd. 8, Clothing
M. S. 297A.67, Subd. 9, Baby products
M. S. 297A.67, Subd. 27, Sewing materials
M. S. 295.60, Fur clothing
Revenue Notice 01-04, Special Fur Clothing Tax

Other fact sheets that you may need:

Items for Business Use Outside Minnesota, #110
Local Sales and Use Taxes, #164
Sales to Governments, #142
Use Tax for Businesses, #146
Use Tax for Individuals, #156