

# Clothing

105

Fact  
Sheet

## Sales Tax Fact Sheet 105

Clothing is exempt from Minnesota sales and use tax. Clothing means all human wearing apparel suitable for general use. The exemption for clothing does not apply to fur clothing, 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 bands and arm bands
beach capes and coats	ear muffs	leotards and tights	sweat shirts and sweat suits
belts	footlets	mittens	socks and stockings
bibs	formal apparel	name patches or emblems sold attached to clothing	steel toe shoes and boots
blaze orange jackets and pants	garters and garter belts	neckties	suspenders
boots	girdles	overshoes	swim suits and caps
bowling shirts and shoes	gloves for general use (cloth, leather, canvas, latex, vinyl, etc.)	pantyhose	tennis shoes
bridal apparel	gym suits and shorts	rainwear (ponchos, jackets, shirts and pants)	T-shirts and jerseys
camouflage jackets and pants	hats	rubber pants	tuxedos
caps and hats (ski, hunting, fishing, golf, baseball)	hosiery	sandals	undergarments
costumes	hospital scrubs	scarves	uniforms (athletic and nonathletic)
	hunting jackets and pants	shoes and shoe laces	wedding apparel
		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.

Appliqués, patches or emblems sold separately	cell phone accessories	hair bows	sunglasses (nonprescription)
backpacks	chevrons (badges or insignias)	hairnets	tiaras
bags (overnight, beach, etc.)	cosmetics	handbags	umbrellas
barrettes	costume masks (sold separately from costume)	handkerchiefs	wallets
belt buckles (sold separately from belt)	crib blankets, sheets, mattress pads, rubber sheets, etc.	headbands	watchbands
billfolds	doll clothes	hip waders	watches
briefcases	hair clips	jewelry	wigs, hair extensions, or hair pieces
button covers		money belts and clips	
		perfume	
		pet clothing	
		purses	

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

## Fur clothing

Beginning July 1, 2008, clothing made of fur is subject to sales tax. Prior to July 1, 2008, fur clothing was subject to the gross receipts tax.

Fur clothing means human wearing apparel that is required to be labeled as a fur product and the fur is the component of main value (that is, the value of fur is more than three times the value of the next most valuable component.) Fur means any animal skin with the hair, fleece, or fur fibers attached, but does not include leather or suede or other animal skins where the fur fiber has been completely removed in the processing of the skins.

## 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 clothing, 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.

## Alterations, repairing and storing clothing

Charges for repairing, altering and storing clothing are taxable. Charges for laundering, cleaning, pressing and dyeing clothing are also taxable.

### Examples of taxable services

Repairing or patching clothing (replacing zippers, buttons, resewing seams, etc.)

Altering clothing (shortening or lengthening, fitting, restyling lapels or ties, etc.)

Embroidery or screen printing done on clothing provided by the customer

Hat blocking

Fur (natural and synthetic) cleaning, repairing and storing

Laundry, dry cleaning and pressing services

Dyeing clothing

**Services purchased for resale:** Taxable services may be purchased exempt for resale if the buyer gives the seller a fully completed exemption certificate, Form ST3. For example, a clothing retailer may contract with a tailor to provide alterations on sales of new clothing. The clothing retailer buys the alterations exempt for resale. If the clothing retailer includes the alteration charges in the sales price of the clothing, no sales tax is due. If the alteration charges are separately stated on the invoice to the customer, the alteration charges are taxable.

### Examples of nontaxable services

Clothing alterations that are included in the purchase price of an item

Seamstress' or tailor's charges for designing and/or sewing new clothing

Custom-made shoes

Embroidery or screen printing done on clothing before the sale

Shoe repair, dyeing, stretching and shining

### References

M. S. 297A.61, Subd. 46, Fur clothing

M. S. 297A.67, Subd. 8, Clothing

M. S. 297A.67, Subd. 9, Baby products

M. S. 297A.67, Subd. 27, Sewing materials

### Other fact sheets that you may need:

Items for Business Use Outside Minnesota, #110

Laundry and Cleaning Services, #120

Local Sales and Use Taxes, #164

Sales to Governments, #142

Use Tax for Businesses, #146

Use Tax for Individuals, #156