

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 87-13

Sales Tax Exemption - Clothing and Footwear

The Rhode Island sales and use tax law provides an exemption for clothing including footwear intended to be worn or carried on or about the human body. Such exemption includes wearing materials or any cloth made of natural or synthetic fibers and used for clothing purposes.

The exemption does not include special clothing or footwear primarily designed for athletic activity or protective use and which is not normally worn except when so used.

CLOTHING AND FOOTWEAR DEFINED

For the purpose of this bulletin clothing and footwear mean all inner and outer wear, footwear, headwear, gloves and mittens, neckwear and hosiery, customarily worn on the human body and shall include baby receiving blankets and buntings, diapers and diaper inserts and baby pants.

SPECIFIC ARTICLES OF CLOTHING AND FOOTWEAR EXEMPT

The following articles of clothing and footwear are examples of those deemed exempt from the sales and use tax.

NONTAXABLE

- Aprons, household
- Baseball caps, fishing caps and golf caps
- Bathing suits, capes and coats
- Bathing shoes
- Belts and suspenders
- Bibs
- Bridal apparel
- Buttons and zippers
- Camp clothes
- Choir and altar boy clothing
- Coats and wraps for evening wear; coats and wraps for daytime wear
- Children's novelty costumes
- Costumes for adults (Santa Claus, etc.)
- Diaper, diaper inserts (disposable or other)
- Dress shields and skirt shields
- Dresses--evening gowns and dresses, regular or short, baretop or straps, cocktail dresses, party dresses and skirts for formal wear
- Earmuffs
- Fur coats, stoles and fur trimming

Garters and garter belts
Girdles, bras and corsets
Gloves, dress or casual
Golf jackets and windbreakers
Gym uniforms
Hairbows
Handkerchiefs
Head scarves
Headwear and millinery, all types
Hosiery and peds, including support hosiery
Leotards and tights
Men's formal wear
Neckwear
Overshoes and rubbers
Rainwear
Receiving blankets
Scarves
Scout uniforms
Shirts and underwear
Shoe laces
Shoes and sneakers
Shoe inserts
Ski hats
Ski pants
Slippers
Suits, slacks and jackets
Tennis dresses
Tennis shorts
Uniforms (work, nurse, waitress, military, postal, police and fire)
Veils
Work clothes

ATHLETIC GOODS AND EQUIPMENT

(a) Athletic equipment normally worn only in conjunction with the particular activity for which it is designed is subject to the sales tax. This includes, but is not limited to:

TAXABLE

Baseball and hockey gloves
Bowling shoes
Equipment and supplies for baseball, football, hockey, basketball and other sports
Fishing boots (waders)
Golf shoes and golf gloves
Helmets (sports)
Protective masks
Riding breeches
Skin guards and padding

- Ski boots and riding boots
- Skin diving suits
- Track shoes and cleats

(b) Articles which may be worn for general use not exclusively connected with a sporting activity are exempt. These include, but are not limited to:

NONTAXABLE

- Athletic supporters
- Children's baseball uniforms
- Children's football uniforms
- Girls' and boys' gym suits
- Hooded shirts
- Knitted caps or hats
- Overshoes, coats, mittens, parkas, and trousers sometimes sold in the trade as hunting, skating and skiing apparel, but suitable for general outdoor wear and commonly worn other than in a particular sport
- Pullovers, turtle neck and other sweaters
- Riding shirts, jackets and shoes

PROTECTIVE CLOTHING AND EQUIPMENT

Protective clothing and equipment not normally worn except when so used is taxable. This includes but is not limited to:

TAXABLE

- Paint or dust respirators and incidental supplies
- Protective aprons
- Protective gloves
- Safety goggles
- Safety harness (such as poleclimbing equipment)
- Safety helmets
- Safety shoes (not adaptable to streetwear)
- Welders mask

ACCESSORIES TAXABLE

Accessories and similar items are not considered clothing and footwear, and are taxable. These include, but are not limited to:

TAXABLE

- Hairclips
- Hairnets and barrettes
- Handbags
- Jeweled tiaras
- Jewelry

Leather goods except leather wearing apparel

Luggage

Patterns

Umbrellas

Wallets

Watches

Wigs, toupees and chignons

R. GARY CLARK

TAX ADMINISTRATOR

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