

Clothing

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

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

Fur clothing

Clothing made of fur is taxable. 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, suede, or other animal skins where the fur fiber was 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.

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)	

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 completed Form ST3, *Certificate of Exemption*. 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

Legal References

Minnesota Statutes 297A.61, subd. 46, Fur clothing

Minnesota Statutes 297A.67:

subd. 8, Clothing

subd. 9, Baby products

subd. 27, Sewing materials

Other fact sheets

110, *Items for Business Use Outside Minnesota*

120, *Laundry and Cleaning Services*

142, *Sales to Governments*

146, *Use Tax for Businesses*

156, *Use Tax for Individuals*

164, *Local Sales and Use Taxes*