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

**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
- backpacks
- bags (overnight, beach, etc.)
- barrettes
- belt buckles (sold separately from belt)
- billfolds
- briefcases
- button covers
- cell phone accessories
- chevrons (badges or insignias)
- cosmetics
- costume masks (sold separately from costume)
- crib blankets, sheets, mattress pads, rubber sheets, etc.
- doll clothes
- hair clips
- hair bows
- hairnets
- handbags
- handkerchiefs
- headbands
- hip waders
- jewelry
- money belts and clips
- perfume
- pet clothing
- purses
- sunglasses (nonprescription)
- tiaras
- umbrellas
- wallets
- watchbands
- watches
- wigs, hair extensions, or hair pieces
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
- cleated or spiked athletic shoes
- fishermen’s wading vests and jackets
- fishing boots (hip boots and waders)
- gloves for use only in a sporting or athletic activity (baseball, bowling, boxing, hockey, golf, etc.)
- goggles (nonprescription)
- hand, elbow, knee guards and carriers
- leather glove guards
- life preservers and vests
- masks or shields, protective, such as baseball masks, chest protectors, mouth guards or shin guards
- safety shields and visors, (detachable) for helmets if sold separately
- shell belts and vests
- shoulder pads and padding
- skates (roller, ice)
- ski boots
- skin diving suits, goggles, nose plugs, ear plugs, fins, equipment, etc.
- sports shoes (cleated or spiked)
- waders
- 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
- chaps
- clean room apparel & equipment (reusable and disposable)
- disposable shoe coverings
- ear and hearing protectors
- face masks for medical use
- face shields
- finger guards
- gloves designed for protection against injury that are not suitable for general use are taxable (e.g., welding, metal boning gloves)
- hard hats and liners
- helmets (all types)
- paint or dust respirators
- reflective or safety vests, aprons, gloves, suits, etc.
- safety belts
- safety glasses and goggles (nonprescription)
- tool belts
- welding gloves and masks

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.
**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

**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

**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.

**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*