

Minnesota revenue notice

Revenue Notice # 91-23 Sales and Use Tax - Clothing and Wearing Apparel Exemption

(Update: Revenue Notice #91-23 has been revoked by Revenue Notice #07-04.)

Minnesota Statutes § 297A.25, subd. 8 provides for an exemption for the sale and use of clothing and wearing apparel.

Minnesota Rules, part 8130.5400 discusses this exemption and gives extensive lists of exempt and taxable items. The following items are additional examples of exempt items:

- Adult cloth and disposable diapers
- Incontinent briefs (pads are taxable)
- Insoles for shoes
- Leather jackets and coats
- Neckties
- Nursing pads
- Nylon stockings
- Pantyhose
- Sequined clothing
- Shoe insoles
- Sun visors
- Steel toe shoes and boots

The following items are additional examples of taxable items:

- Doll clothes
- Incontinent pads
- Sunglasses (nonprescription)

Certain articles of clothing are designed for use in sports and may also be worn for general use. These articles are considered to be general clothing and are exempt.

The following items are additional examples of this type of exempt athletic, sporting and recreational clothing:

- Karate uniforms
- Tee-shirts and jerseys

The following items are additional examples of this type of taxable athletic, sporting and recreational clothing:

- Leather glove guards
- Protective masks or shields

Minn. Stat. § 297A.25, subd. 8 further provides for the taxation of articles made of fur if the value is over three times that of the next most valuable component material in the article. If the fur or pelt is subject to

the federal luxury tax, the federal luxury tax is included in the base price for calculating sales tax.

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