

Clothing

Sales Tax Fact Sheet 105

What's New in 2019

We've made some clarifications to some clothing definitions.

Clothing for General Use

Clothing is exempt from Minnesota Sales and Use Tax. Clothing means all human wearing apparel suitable for general use. Examples of exempt 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 (baseball, fishing, golf, hunting, ski)
- Costumes
- Coveralls, work uniforms, work clothes, etc.
- Dance 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 (canvas, cloth, latex, leather, vinyl, etc.)
- Gym suits and shorts
- Hats
- Hosiery
- Hospital scrubs
- Hunting jackets and pants
- Incontinent briefs and inserts
- Insoles for shoes
- Jackets and coats
- Karate uniforms
- Lab coats
- Leotards and tights
- Mittens
- Name patches or emblems sold attached to clothing
- Neckties
- Overshoes
- Pantyhose
- Rainwear (jackets, pants, ponchos, shirts)
- Rubber pants
- Sandals
- Scarves
- Shoes and shoe laces
- Shower caps
- Snowmobile suits and boots
- Slippers
- Sneakers
- Sun visors
- Sweat bands and arm bands
- 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

Note: Clothing that has a protective quality does not make it taxable protective equipment. For example, clothing that is flame resistant or has reflective components still remains nontaxable clothing if it can be worn for general use.

Clothing Accessories or Equipment

Clothing accessories or equipment means incidental items worn on the person or in conjunction with clothing. Clothing accessories or equipment is taxable. Examples of taxable clothing accessories or equipment:

- Appliques, 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.
- Disposable shoe coverings
- Doll clothes
- Hair clips
- Hair bows
- Hairnets
- Handbags
- Handkerchiefs
- Headbands
- 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 and recreational equipment is taxable. Sports or recreational equipment means items for human use that are worn during an athletic or recreational activity that are not suitable for general use.

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 in a sporting or athletic activity (baseball, bowling, boxing, hockey, golf, etc.)
- Goggles (nonprescription)
- Hand, elbow, knee guards
- Helmets (all types)
- Hunting or game pouches and carriers
- Leather glove guards (archery, fishing, wood-carving, etc.)
- 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 is taxable. Protective equipment means items for human wear and designed either for:

- protection of the wearer against injury or disease
- protection against damage or injury of other persons or property but not suitable for general use

Examples of taxable protective equipment

- Breathing masks
- Chaps
- Clean room apparel and equipment (reusable and disposable)
- 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 (welding, metal boning gloves)
- Hard hats and liners
- Helmets (all types)
- Paint or dust respirators
- Safety belts
- Safety glasses and goggles (nonprescription)
- Tool belts
- Welding gloves and masks

Fur Clothing

Fur clothing is taxable. Fur clothing means human wearing apparel that is both:

- required to be labeled as a fur product
- the fur is the main component of value (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. Fur 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, sewing materials that become part of clothing are exempt from sales tax.

Examples of sewing materials include:

- Buttons
- Fabric
- Thread
- Trim
- Yarn
- Zippers
- Other items directly incorporated into the construction of clothing

The following items do not qualify for the exemption and are taxable:

- Batting
- Embroidery thread
- Fabric specifically for arts and crafts projects
- Foam
- Other materials for craft projects

Sewing Equipment

Sewing equipment is taxable. Examples include:

- Knitting needles
- Patterns
- Pins
- Scissors
- Sewing machines
- Sewing needles
- Tape measures
- Thimbles

Clothing Services

Some services performed on clothing are taxable. See below for examples of taxable and nontaxable clothing services.

Examples of Taxable Services

- Altering clothing (shortening or lengthening, fitting, restyling lapels or ties, etc.)
- Dyeing clothing
- Embroidery or screen printing done on clothing provided by the customer
- Fur (natural and synthetic) cleaning, repairing, and storing
- Hat blocking
- Laundry, dry cleaning, and pressing services
- Repairing or patching clothing (replacing zippers, buttons, resewing seams, etc.)
- Storing clothing

Examples of Nontaxable Services

- Clothing alterations included in the purchase price of an item
- Custom-made shoes
- Embroidery or screen printing done on clothing before the sale
- Seamstress' or tailor's charges for designing or sewing new clothing
- Shoe repair, dyeing, stretching, and shining

Services Purchased for Resale

Taxable services may be 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 Statute 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*