

State of Rhode Island - Division of Taxation

Sales and Use Tax

Regulation SU 07-13

Clothing Exemption

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.

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 DEFINED

“**Clothing**” means all human wearing apparel suitable for general use. The following list contains examples and is not intended to be an all-inclusive list.

NONTAXABLE

“**Clothing**” shall include:

1. Aprons, household and shop;
2. Athletic supporters;
3. Baby receiving blankets;
4. Bathing suits and caps;
5. Beach capes and coats;
6. Belts and suspenders;
7. Boots;
8. Coats and jackets;
9. Costumes;
10. Diapers, children and adult, including disposable diapers;
11. Ear muffs;
12. Footlets;
13. Formal wear;
14. Garters and garter belts;
15. Girdles;
16. Gloves and mittens for general use;
17. Hats and caps;

18. Hosiery;
19. Insoles for shoes;
20. Lab coats;
21. Neckties;
22. Overshoes;
23. Pantyhose;
24. Rainwear;
25. Rubber pants;
26. Sandals;
27. Scarves;
28. Shoes and shoe laces;
29. Slippers;
30. Sneakers;
31. Socks and stockings;
32. Steel toed shoes;
33. Underwear;
34. Uniforms, athletic and non-athletic; and
35. Wedding apparel.

TAXABLE

“**Clothing**” shall not include:

1. Belt buckles sold separately;
2. Costume masks sold separately;
3. Patches and emblems sold separately;
4. Sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and
5. Sewing materials that become part of “clothing” including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

"Clothing accessories or equipment" means incidental items worn on the person or in conjunction with “clothing. The following list contains examples and is not intended to be an all-inclusive list.

TAXABLE

“**Clothing accessories or equipment**” shall include:

- A. Briefcases;
- B. Cosmetics;
- C. Hair notions, including, but not limited to, barrettes, hair bows, and hair nets;
- D. Handbags;
- E. Handkerchiefs;
- F. Jewelry;
- G. Sun glasses, non-prescription;
- H. Umbrellas;

- I. Wallets;
- J. Watches; and
- K. Wigs and hair pieces.

"Protective equipment" means items for human wear and designed as protection of the wearer against injury or disease or as protections against damage or injury of other persons or property but not suitable for general use. The following list contains examples and is not intended to be an all-inclusive list.

TAXABLE

"Protective equipment" shall include:

- A. Breathing masks;
- B. Clean room apparel and equipment;
- C. Ear and hearing protectors;
- D. Face shields;
- E. Hard hats;
- F. Helmets;
- G. Paint or dust respirators;
- H. Protective gloves;
- I. Safety glasses and goggles;
- J. Safety belts;
- K. Tool belts; and
- L. Welders gloves and masks.

"Sport 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. The following list contains examples and is not intended to be an all-inclusive list.

TAXABLE

"Sport or recreational equipment" shall include:

- A. Ballet and tap shoes;
- B. Cleated or spiked athletic shoes;
- C. Gloves, including, but not limited to, baseball, bowling, boxing, hockey, and golf;
- D. Goggles;
- E. Hand and elbow guards;
- F. Life preservers and vests;
- G. Mouth guards;
- H. Roller and ice skates;
- I. Shin guards;
- J. Shoulder pads;
- K. Ski boots;
- L. Waders; and
- M. Wetsuits and fins.

DAVID M. SULLIVAN
TAX ADMINISTRATOR

EFFECTIVE DATE: January 2007

THIS REGULATION AMENDS AND SUPERCEDES REGULATION SU 87-13
PROMULGATED MAY 1, 1987