

Prepared by JFO

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State Sales Tax Treatment for Clothing and Footwear			
Exempt (with some exceptions)	Exempt with cap	No Sales Tax	Others
Minnesota	New York-\$110	Oregon	California (nonprofit purchases are exempt)
Vermont	Massachusetts-\$175	Montana	Connecticut (Any item over \$1,000 pays luxury goods tax)
New Jersey	Rhode Island- \$200	New Hampshire	Idaho (clothing provided to charity is exempt)
Pennsylvania		Alaska	Mississippi (clothing for motion pictures is exempt)
		Delaware	Ohio (some protective clothing is exempt)
			South Carolina (some protective clothing is exempt)
			Tennessee (clothing sold by charity/thrift stores is exempt)
			Virginia (some protective clothing is exempt)

Yellow indicates sales tax is applied to entire value of item over cap

Green indicates sales tax is only applied to marginal value over cap