

Clothing Caps and Thresholds

Rhode Island - For the period commencing October 1, 2012, sales and use tax at the rate as provided in Rhode Island General Laws (RIGL) §§ 44-18-18 and 44-18-20 shall be imposed on the sale at retail of clothing, including footwear, with a retail sales price of more than \$250 per item. However, only the incremental amount above the \$250 threshold shall be subject to the tax.

Massachusetts - Clothing generally is exempt from the sales tax. However, any individual clothing item costing more than \$175 is taxable on the amount over the basic exemption. Thus, the tax on a \$200 suit would be \$1.56 - 6.25 percent of the \$25 taxable amount. If a number of items are being purchased, any applicable sales tax is charged only on individual items over \$175, no matter what the total bill.

<http://www.mass.gov/dor/individuals/taxpayer-help-and-resources/tax-guides/salesuse-tax-guide.html#apparel>

New York – Items under \$110 are exempt. Items costing \$110 or more are taxable.

<https://www.tax.ny.gov/pdf/publications/sales/pub718c.pdf>

Connecticut – No exemption - 7% tax on clothing and footwear over \$1,000; 6.35% on other clothing and footwear.

http://askdrs.ct.gov/Scripts/drsrightnow.cfg/php.exe/enduser/std_adp.php?p_faqid=401&p_topview=1