

Sec. 12-426-30. Clothing and footwear

(a) **In general.** The sale at retail of tangible personal property within this state is subject to the sales tax imposed under chapter 219 (Sales and Use Tax Act). The storage, consumption or other use within this state of tangible personal property purchased from a retailer for storage, consumption or other use within this state is subject to the use tax imposed under chapter 219. Subsection (47) of section 12-412 of the Connecticut General Statutes exempts from sales and use taxes the sale, and the storage, consumption or other use, of articles of clothing and footwear, where the sales price thereof is less than seventy-five dollars. Subsection (47) of said section 12-412 does not exempt from sales and use taxes the sale, and the storage, consumption or other use, of clothing and footwear primarily designed for athletic activity or protective use (and not normally worn other than for such athletic activity or protective use) and jewelry, handbags, wallets, watches, luggage and umbrellas. Subsection (b) of this section pertains to the taxation of articles of clothing or footwear sold for more than the exemption amount. Subsection (c) of this section pertains to the taxation of articles of clothing or footwear consisting of several items priced as one item. Subsection (d) of this section pertains to the taxation of materials used to make articles of clothing or footwear. Subsection (e) of this section pertains to definitions of terms used in this section and in subsection (47) of said section 12-412.

(b) **Article sold for more than exemption amount.** When the sales price of an article of clothing or footwear is seventy-five dollars or more, the tax applies to the entire sales price and not just to the amount of the entire sales price in excess of seventy-four dollars and ninety-nine cents (the exemption amount).

(c) **Articles priced separately.** When articles of clothing or footwear consisting of several items are priced separately, each article, for purposes of determining whether the sales price of the article is in excess of the exemption amount, is considered separately. When articles of clothing or footwear consisting of several items are priced as one item, the articles, for purposes of determining whether the sales price of the articles is in excess of the exemption amount, are considered to be one article. For example, suit trousers and a suit jacket priced as one item shall be considered to be one article of clothing; while a skirt and a blouse priced separately shall be considered to be two articles of clothing.

(d) **Materials used to make articles of clothing or footwear.** Subsection (47) of section 12-412 does not exempt from sales and use taxes the sale, and the storage, consumption or other use, of materials used to make articles of clothing or footwear.

(e) **Definitions.** As used in subsection (47) of section 12-412 and in this section, the following terms have the meaning ascribed to them herein.

(1) “Articles of footwear” do not include footwear primarily designed for athletic activity or protective use (and not normally worn other than for such athletic activity or protective use), such as bicycle shoes, bowling shoes, cleated shoes, fireman boots, hiking boots, paddock boots, riding boots, ski boots, waders, roller skates and ice skates. Insoles and arch supports are also not articles of footwear. “Articles of footwear” do include basketball shoes, sneakers, running shoes without cleats, overshoes, rubbers, slippers and safety shoes suitable for everyday use. Shoelaces are also articles of footwear.

(2) “Articles of clothing” do not include clothing designed for athletic activity (and not normally worn other than for such athletic activity) such as sports uniforms, batting gloves,

golf gloves, athletic supporters, headbands, martial arts attire, riding pants, shin guards, ski suits, sports helmets, water ski vests and wet suits. "Articles of clothing" do not include clothing designed for protective use (and not normally worn other than for such protective use) such as goggles, lab coats, potholders, protective aprons, rubber gloves, and safety glasses. Barrettes, hairnets, shower caps, sunglasses, surgical gloves, wigs and party costumes are also not articles of clothing. "Articles of clothing" do include kitchen aprons, arm or leg warmers, bandannas, scarves, handkerchiefs, bathing caps, belts, suspenders, ear muffs, foul weather gear, gloves, gym suits, caps, hats, leotards and tights, adult diapers, knee-length socks, painter pants, employee uniforms, scout uniforms, rented formal wear, ski jackets and sweaters, swim suits, tennis and golf dresses and skirts, and hosiery.

(Effective March 27, 1986)