

# Iowa Sales Tax Holiday

# on select clothing and footwear only

## Alphabetical list of representative items

#### T = Taxable E = Exempt

Α

T Accessories, such as... T Barrettes and bobby pins T Belt buckles E Bow ties T Hair bows, clips, and bands T Handbags, purses T Handkerchiefs T Jewelry T Key cases T Ponytail holders E Scarves E Ties T Wallets T Watch bands T Watches E Adult diapers E Aerobic clothing T Alterations of clothing E Antique clothing E Aprons, household T Athletic gloves, pads, supporters E Athletic socks

## В

E Baby bibs, clothes, diapers, receiving blankets **T** Backpacks T Ballet shoes E Bandanas T Baseball cleats and glove E Bathing suits, caps, cover-ups T Belt buckles sold without belts attached E Belts with buckles attached T Belts without buckles T Belts for weightlifting E Bibs T Bicycle shoes with cleats T Billfolds, wallets T Blankets (except baby receiving blankets) **E** Blouses T Book bags E Boots, general purpose T Boutonnieres E Bowling shirts T Bowling shoes, rented and sold E Bow ties **T** Bracelets T Braces and supports worn to correct or alleviate a physical incapacity or injury, except prescription

E Bras E Bridal apparel, sold not rented T Briefcases T Buttons **C** 

E Camp clothing E Caps and hats, including sports T Checkbook covers E Chef's uniforms T Chest protectors E Children's novelty costumes E Choir and altar clothing T Cleated and spiked shoes **E** Clerical vestments T Cloth and lace, knitting yarns, and other fabrics T Clothing repair T Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers E Coats and wraps T Coin purses T Corsages and boutonnieres E Corsets and corset laces **T** Cosmetics T Cosmetic bags E Costumes, sold not rented E Coveralls E Cowboy boots T Crib blankets

#### D

- T Diaper bags
  E Diapers, diaper inserts (adult and baby, cloth or disposable)
  E Dresses
  E Dress gloves, shoes
  T Dry cleaning services
- T Duffel bags

# Ε

E Ear muffs T Elbow pads E Employee uniforms, but not athletic or protective

# F

T Fabric T Fanny packs T Fins T Fishing boots, waders, vests T Football pads, pants, shoes, gloves E Formal clothing, sold not rented E Fur coats and stoles

# G

- E Galoshes T Garment bags E Garters and garter belts E Girdles, bras, and corsets E Gloves (generally), such as dress, garden, leather and work
- T Gloves (sports), such as baseball, batting, bicycle, football, golf, handball, hockey, raquetball, tennis, weightlifting
- T Gloves (protective), such as rubber, surgical, welding
- T Goggles, except prescription
- E Golf clothing, caps, dresses, shirts, skirts, pants
- T Golf gloves
- E Graduation caps and gowns, sold not rented
- E Gym suits and uniforms

- Н
- T Hair nets, bows, clips, and bands T Handbags and purses T Handkerchiefs T Hard hats E Hats T Helmets: bike, baseball, football, hockey, motorcycle, etc. E Hiking boots
- E Hooded shirts and sweatshirts
- E Hosiery, including support hosiery T Hunting vests

## I – J

T Ice skates T In-line skates T Insoles E Jackets E Jeans E Jerseys for other than athletic wear T Jewelry E Jogging apparel, bras

# Κ

T Key chains and cases T Knee pads E Knitted caps, hats

#### L

E Lab coats T Laundry services E Leather clothing E Leg warmers E Leotards and tights T Life jackets and vests E Lingerie T Luggage

#### M – N

- T Makeup bags
- T Martial arts attire
- E Men's formal wear, sold not rented
- T Monogramming services
- E Neckwear, including ties and scarves
- E Nightgowns and night shirts

## 0 – P

- E Overshoes and rubber shoes
- T Pads: football, hockey, soccer, elbow, knee, shoulder
- T Paint or dust masks
- E Pajamas
- E Pants
- E Panty hose
- T Patterns
- E Ponchos
- E Prom dresses
- T Protective gloves and masks
- T Purses

# R

- E Raincoats, rainhats, and ponchos
- E Receiving blankets for babies
- E Religious clothing
- T Rented clothing, including uniforms, formal wear, and costumes
- T Rented shoes or skates
- T Repair of clothing
- E Riding pants
- E Robes
- T Roller blades and skates
- E Rubber thongs, flip-flops
- E Running shoes without cleats

- T Safety clothing T Safety glasses, except prescription T Safety shoes not adaptable for streetwear E Sandals **E** Scarves E Scout uniforms T Scuba gear T Shaving kits/bags E Shawls and wraps T Shin guards and padding E Shirts E Shoe inserts and laces E Shoes without cleats T Shoes with cleats, spikes E Shoulder pads for dresses, jackets, etc. T Shoulder pads: football, hockey, etc. E Shorts T Shower caps T Skates: ice, roller T Ski boots, vests, suits
- T Skin diving suits E Skirts E Slacks E Sleepwear, nightgowns, pajamas **E** Slippers E Slips E Sneakers E Socks T Special protective clothing or footwear not adaptable for streetwear T Sports helmets T Sports pads: football, hockey, soccer, knee, elbow, shoulder T Sports uniforms, pads, helmets **E** Stockings **T** Suitcases E Suits, slacks, and jackets T Sunglasses, except prescription E Support hose **E** Suspenders T Sweatbands: arm, wrist, head **E** Sweatshirts **E** Sweaters T Swim masks, fins, goggles E Swim suits, trunks

#### Т

- T Tap dance shoes
- E Tennis skirts, dresses, shoes
- T Thread
- E Ties
- E Tights
- E Trousers
- E Tuxedos, but not cufflinks and rentals

#### U

T Umbrellas E Underclothes E Underpants E Undershirts E Uniforms for work and school

#### V – W –Y –Z

E Veils

- E Vests, general, to wear with suits
- E Walking shoes
- T Wallets, billfolds
- T Watch bands
- T Watches
- T Water ski vests
- T Weight lifting belts
- T Wet and dry diving suits
- T Wigs, toupees, and chignons
- E Windbreakers
- E Work clothes and uniforms
- T Yard goods
- T Yarn
- T Zippers