

T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
Article of Clothing, Footwear and Accessories (less than \$100)		
NT	Aerobic clothing	
T	Antique clothing (collectable - not for wear)	
NT	Antique clothing (for wear)	
T	Appointment books	
NT	Aprons/Clothing shields	
T	Arch supports	
T	Arm warmers	
T	Athletic gloves, pads, supporters	
T	Athletic or sport uniforms or clothing	
NT	Athletic socks	
T	Athletic supporters	
NT	Baby clothes	
NT	Baby diapers	
T	Ballet shoes	
T	Bandanas	
T	Barrettes and bobby pins	
T	Baseball gloves	
T	Baseball shoes with cleats	
T	Bathing suits, caps, and cover-ups	
T	Batting fabric	
T	Beach caps and coats	
T	Belt buckles (when sold separately)	
T	Belts for weightlifting	
NT	Belts with buckles attached	
NT	Belts without buckles	
NT	Bibs	
T	Bicycle shoes with cleats	
T	Billfolds, wallets	
T	Blankets	
NT	Blouses	
T	Bobby pins	
T	Boots, specialty (including but not limited to climbing, fishing, hiking, riding, ski, waders)	
NT	Boots, general purpose (winter, dress, cowboy)	
NT	Bow ties	
NT	Bowling shirts	
T	Bowling shoes	
T	Bracelets	
T	Braces and supports worn to correct or alleviate a physical incapacity or injury	
NT	Bras	
NT	Bridal apparel, sold	

T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
NT	Bridal gowns and veils, sold	
T	Briefcases	
T	Buttons	
NT	Camp clothing	
NT	Caps and hats, including sports	
T	Checkbook covers	
NT	Chef's uniforms	
T	Chest protectors	
NT	Choir and altar clothing	
T	Cleated and spiked shoes	
NT	Clerical vestments	
T	Cloth and lace, knitting yarns and other fabrics	
T	Clothing repair items such as thread, buttons, tapes, iron-on patches, and zippers	
NT	Coats and wraps	
T	Coin purses	
NT	Corsets and corset laces	
T	Cosmetic bags	
T	Cosmetics	
T	Costumes	
NT	Coveralls	
NT	Cowboy boots	
NT	Diapers (adult and baby, cloth, or disposable)	
NT	Dress gloves and shoes	
T	Dress shields	
NT	Dresses	
NT	Earmuffs	
T	Elastic ponytail holders	
T	Elbow pads	
NT	Employee uniforms, but not athletic or protective	
T	Fabric	
T	Fanny packs	
T	Fins	
T	Fishing boots (waders)	
T	Fishing vests (non-flotation)	
T	Football pads, pants, shoes, gloves	
NT	Formal clothing, sold	
NT	Fur clothing, coats, and stoles	
NT	Galoshes	
T	Garment bags	
NT	Garters/garter belts	
NT	Girdles, bras, and corsets	

New Mexico Taxation and Revenue Department

T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
T	Gloves (protective), such as rubber, surgical, welding, work, and garden	
T	Gloves (sports), i.e., baseball, bicycle, football, golf, handball, hockey, racquetball, tennis, and weightlifting	
NT	Gloves and mittens (generally), such as dress, winter, and leather	
T	Goggles	
NT	Golf clothing, caps, dresses, shirts, skirts, pants	
T	Golf gloves	
NT	Graduation caps and gowns	
T	Hair bows, clips, nets, and bands	
T	Hand muffs	
T	Handbags and purses	
T	Handkerchiefs	
T	Hard hats	
NT	Hats (general purpose: cowboy, baseball, knit)	
T	Headbands	
T	Helmets (bike, baseball, football, hockey, motorcycle, sports)	
NT	Hosiery (panty hose, support, etc.)	
T	Hunting vests	
T	Insoles	
NT	Jackets	
NT	Jeans	
NT	Jerseys - other than athletic wear	
T	Jewelry	
NT	Jogging apparel	
NT	Jogging bras	
T	Knee pads	
NT	Lab coats	
T	Leg warmers	
NT	Leotards	
T	Life jackets and vests	
NT	Lingerie	
T	Martial arts attire	
T	Mitts (baseball fielder's glove, hockey, etc.)	
NT	Neckwear, including ties and scarves	
NT	Nightgowns and night shirts	
NT	Overshoes and rubber shoes	
T	Pads (football, hockey, soccer, elbow, knee, shoulder)	
NT	Pajamas	
NT	Pants	
NT	Ponchos	
T	Ponytail holders	
NT	Prom dresses	

New Mexico Taxation and Revenue Department

T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
T	Protective masks (athletic, sport or occupational)	
T	Purses	
NT	Raincoats, rain hats, and ponchos	
NT	Religious clothing	
T	Riding pants	
NT	Robes	
NT	Rubber thongs, flip-flops	
NT	Running shoes without cleats	
T	Safety clothing and glasses	
T	Safety shoes not adaptable for streetwear	
NT	Sandals	
NT	Scarves	
T	Scuba gear	
NT	Shawls and wraps	
T	Shin guards and padding	
NT	Shirts	
T	Shoe inserts	
NT	Shoelaces	
NT	Shoes, general athletic	
T	Shoes, specialty: athletic, ballet, bicycle, bowling, cleated, football, golf, jazz/dance, soccer, track, etc.	
T	Shoes with cleats, spikes	
NT	Shoes without cleats	
NT	Shorts	
T	Shoulder pads (football, hockey, sports)	
T	Shoulder pads, for dresses, jackets, etc. (but not athletic or sport protective pads)	
T	Shower caps	
T	Skates (ice, in-line, roller)	
T	Ski Boots	
NT	Ski masks	
T	Ski suits (snow)	
T	Ski vests (water)	
T	Skin diving suits	
NT	Skirts	
NT	Slacks	
NT	Sleepwear, nightgowns, pajamas	
NT	Slippers	
NT	Slips	
NT	Sneakers	
NT	Socks	
T	Sports clothing and uniforms and equipment such as mitts, helmets, and pads	
T	Sports pads (football, hockey, soccer, knee, elbow, shoulder)	

T or NT	Item	“T” is “Taxable”; “NT” is “Nontaxable”
NT	Stockings	
NT	Suits, slacks, jackets, and sports coats	
NT	Suspenders	
NT	Sweat suits	
T	Sweatbands: arm, wrist, head	
NT	Sweaters	
NT	Sweaters, sweatpants	
T	Swim masks, fins, goggles	
T	Swimsuits and trunks	
T	Tap dance shoes	
T	Tennis skirts and dresses	
NT	Tennis shoes	
NT	Ties/neckwear	
NT	Tights	
NT	Trousers	
NT	T-shirts	
NT	Tuxedos, purchased	
NT	Undergarments such as long johns	
NT	Underwear	
NT	Uniforms (occupational, military, scouting, school)	
T	Uniforms for sport	
NT	Vests, except hunting and water	
NT	Walking shoes	
T	Wallets, billfolds	
T	Weightlifting belts	
T	Wet and dry diving suits	
NT	Windbreakers	
Computers (up to \$1,000) and Computer-Related Items (up to \$500)		
NT	CD (blank)	
T	CD (pre-recorded music, voice or otherwise)	
NT	Central processing unit	
NT	Computer (desktop, laptop, notebook, and tablet)	
NT	Computer cables	
NT	Computer disks (floppies and blank CDs)	
NT	Computer hard drive	
NT	Computer ink cartridges	
NT	Computer keyboards	
NT	Computer memory equipment	
NT	Computer memory equipment (disks, flash/thumb drives)	
NT	Computer microphones	
NT	Computer modems	

T or NT	Item	“T” is “Taxable”; “NT” is “Nontaxable”
NT	Computer monitor	
NT	Computer motherboards	
NT	Computer mouse	
NT	Computer paper	
NT	Computer printer	
T	Computer scanners	
NT	Computer speakers	
T	Computer video camera	
T	Computer software - unless bundled with a qualified computer sale	
NT	Computer Zip drives	
T	Computer/Software manuals	
NT	E-Readers (if the model has computing functions such as word processing, spreadsheets, etc.)	
T	E-Readers (Internet access only, no other computing functions)	
T	Headsets, for use with a computer	
T	Joy sticks	
NT	Printer paper	
NT	Tablet Computers	
School Supplies (under \$30) & Other School Items (applicable price limitations listed below)		
NT	Assignment books	
T	Backpacks (for hiking and similar activities)	
NT	Backpacks (for school) – under \$100	
NT	Binders	
NT	Binder clips	
NT	Blue books	
NT	Book bags	
NT	Book covers	
NT	Book markers	
NT	Books (for school) – under \$30	
T	Books (not for school use)	
NT	Calculators – under \$200	
NT	Canvas for oil painting	
NT	Cellophane (transparent) tape	
NT	Chalk	
NT	Chalkboard erasers	
T	Chalkboards	
NT	Clipboards	
NT	Construction paper	
NT	Correction tape, fluid, or pens	
NT	Colored pencils	
T	Compact disc players	
NT	Compasses	

New Mexico Taxation and Revenue Department

T or NT	Item	“T” is “Taxable”; “NT” is “Nontaxable”
NT	Composition books	
NT	Crayons, watercolors, and other art supplies	
NT	Daily planners	
NT	Data storage devices, such as CD drives	
T	Digital cameras	
T	Digital video cameras	
NT	Divider folders	
T	Dry boards for writing	
T	Duffel bags	
NT	Erasers	
T	FAX machines	
NT	File jackets	
NT	Flash cards	
NT	Folders	
NT	Glue and glue refills (stick and liquid)	
NT	Graph paper	
T	Gym bags	
NT	Highlighters	
NT	Index cards	
NT	Labels	
NT	Loose-leaf binders	
NT	Maps and globes - under \$100	
NT	Markers	
NT	Masking tape	
NT	Memo pads	
NT	Modeling clay	
NT	Notebook filler paper	
NT	Notebooks	
NT	Oil paints	
NT	Paper (notebook or printer)	
NT	Paste	
NT	Pen ink	
NT	Pencil box	
NT	Pencil erasers	
NT	Pencil lead	
NT	Pencil sharpener	
NT	Pencils, including mechanical and refills	
NT	Pens, including felt, ballpoint, fountain, and refills	
NT	Portfolios	
NT	Poster board	
NT	Poster paper	

New Mexico Taxation and Revenue Department

T or NT	Item	“T” is “Taxable”; “NT” is “Nontaxable”
NT	Legal pads	
NT	Lunch boxes	
NT	Protractors	
NT	Rulers	
NT	Scissors	
NT	Sheet protectors	
NT	Staplers and staples	
NT	Tape and tape refills and dispenser	
NT	USB flash drives; thumb drives	
NT	Watercolor paint set	
NT	ZIP drives	
Other Items		
T	Cellular telephones	
T	Crib blankets	
T	Diaper bags	
T	Eyewear	
T	Game controllers	
T	Games - board, video, computer, action, adventure, role playing	
T	Ice skates	
T	Key chains and cases	
T	Luggage	
T	Magazines	
T	Movies (DVD and VCR)	
T	MP3 players and iPods	
T	Musical instruments and related items	
T	Patterns	
T	PDA's	
T	Periodicals	
T	Sewing accessories (such as measuring tapes, needles, patterns, scissors, pins, thimbles)	
T	Shaving kits/bags	
T	Suitcases	
T	Sunglasses	
T	Receiving blankets	
T	Tape recorders and microcassettes	
T	Thread	
T	Umbrellas	
T	Videogame devices	
T	Watch bands	
T	Watches	
T	Wigs, toupees, and chignons	
T	Yarn	

New Mexico Taxation and Revenue Department

T or NT	Item	"T" is "Taxable"; "NT" is "Nontaxable"
T	Zippers	