



Iowa Sales Tax Holiday

on select clothing and footwear only

Alphabetical list of representative items

T = Taxable E = Exempt

A

- 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

B

- 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

E

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

H

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

K

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

O – 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

S

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

T

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