

CHAPTER 53. CLOTHING

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53.1. Clothing.
53.2. Footwear, footwear accessories and footwear repairs.

§ 53.1. Clothing.

(a) *Definitions.* The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

Accessories—Articles, other than clothing, which are designed to be worn on or about the human body.

Clothing—Articles, including vesture, wearing apparel, raiments, garments or shoes, which are designed to cover the human body as ordinary or everyday wear.

Formal day or evening apparel—Articles worn or carried on or about the human body which are designed for formal functions and not normally worn except while attending a formal function.

Fur articles—Articles worn or carried on or about the human body which are made of:

- (i) Fur on the hide or pelt.
- (ii) Material imitative of fur.
- (iii) Combination of fur, real, imitative or synthetic, and other material provided the fur, real, imitative or synthetic, is more than three times the value of the next most valuable material.

Ornamental wear—Articles, other than clothing, which are designed and normally worn for decorative purposes.

Sporting goods and sporting clothing—Articles worn or carried on or about the human body which are designed for sporting activity and not normally worn except while engaged in sports.

(b) *Scope.* This section applies to the following transactions:

- (1) The sale or use of clothing is not subject to tax.
- (2) The sale or use of accessories, ornamental wear, formal day or evening apparel, fur articles and sporting goods and sporting clothing shall be subject to tax unless the purchaser is entitled to claim an exemption under the law.
- (3) A charge for the service of repairing, altering, mending, pressing, fitting, dyeing, laundering, drycleaning or cleaning shoes of any type or clothing is not subject to tax with the exception of the imprinting or printing of clothing belonging to others.
- (4) A charge for the service of repairing, altering, mending, pressing, fitting, dyeing, laundering, drycleaning or cleaning accessories, ornamental wear, formal day or evening apparel, fur articles or sporting goods and sporting clothing, except for shoes of any type shall be subject to tax unless the purchaser is entitled to claim an exemption under the law.

(c) *Examples.* The following are examples of accessories, ornamental wear, formal day or evening apparel, fur articles and sporting goods and sporting clothing:

(1) *Accessories.* Accessories include the following:

- (i) Handbags, pocket books and purses.
- (ii) Wallets and billfolds.
- (iii) Umbrellas.
- (iv) Jewelry, including jewelry with religious symbols, pins, cufflinks, and the like.
- (v) Earring backs and covered buttons for making earrings and brooches.
- (vi) Hair nets, hairpins, barrettes, curlers, hair clips, chignons and bandeaus.
- (vii) Wigs and toupees.

(2) *Formal men's day and evening apparel.* Formal men's day and evening apparel includes the following:

- (i) Tuxedos.
- (ii) Dinner jackets.
- (iii) Tail coats.
- (iv) Cummerbunds.
- (v) Striped formal trousers.
- (vi) Opera capes.
- (vii) Formal vests.
- (viii) Cutaway coats.
- (ix) Formal ties including ascots.
- (x) White leather and silk gloves.
- (xi) White formal suspenders.
- (xii) Wing collars.
- (xiii) Silk hats.
- (xiv) Opera hats.
- (xv) Derby hats.

(3) *Formal women's day and evening apparel.* Formal women's day and evening apparel includes the following:

- (i) Headpieces of the tiara type.
- (ii) Kid or suede gloves, 16 button type.
- (iii) Shoes for formal wear such as metallic cloth, brocade and satin.
- (iv) Bridal apparel.

(4) *Sporting goods and sporting clothing.* Sporting goods and sporting clothing includes the following:

- (i) Athletic supporters.
- (ii) Team or individual uniforms, for example: football, baseball, basketball, hockey and soccer.

(iii) Shoes designed for particular sports, for example: football, baseball, soccer and track spikes; motocross boots; ski boots; ice skates; wrestling shoes; swim fins; golf shoes; and bowling shoes.

(iv) Uniform socks, single-strap-under-a-foot-type.

(v) Weightlifting belts.

(vi) Protective equipment, for example: shoulder, knee, thigh, elbow, forearm, hand and rib pads used in football and other contact sports; mouth-pieces; football and other sports helmets; cups for athletic supporters; and boxing headgear.

(vii) Gloves, for example: baseball, handball, hockey, batting and golf.

(viii) Hunting and fishing accessories, ammunition belts, hip waders and fly vests.

(ix) Bathing suits and caps.

(5) *Fur articles*. Fur articles include the following:

(i) Articles made of rabbit fur dyed to resemble mink.

(ii) Articles made of sheepskin with wool or hair attached thereto.

(iii) Articles made of fabrics made with vegetable, mineral or synthetic fibers which resemble fur in appearance.

(iv) Articles made of woven animal hair or wool which resembles fur in appearance.

(v) Articles with fur trim if the value of the fur trim is three times the value of the next most valuable component part.

(6) *Ornamental wear*. Ornamental wear includes the following:

(i) Costumes.

(ii) Corsages.

(iii) Hats, sashes, emblems, insignias, medallions, and the like, designed and normally worn in conjunction with club, organization, fraternity and similar ceremonies.

(d) *Materials to be incorporated in clothing*. The sale of items such as fabrics, thread, knitting yarn, buttons, snaps and zippers, to be incorporated into clothing is not subject to tax. The sale of property such as needles, dress forms, scissors and thimbles, is subject to tax unless the purchaser is engaged in the business of manufacturing or of purchasing the items for resale.

Authority

The provisions of this § 53.1 amended under the Tax Reform Code of 1971 (72 P. S. § 7270(a)).

Source

The provisions of this § 53.1 amended November 7, 1980, effective November 8, 1980, 10 Pa. B. 4300; amended April 2, 2010, effective April 3, 2010, 40 Pa.B. 1746. Immediately preceding text appears at serial pages (342975) to (342976) and (265825).

§ 53.2. Footwear, footwear accessories and footwear repairs.

(a) The sale at retail or use of footwear is not taxable unless the footwear is of the type normally worn for formal, sport or athletic wear. Therefore, ordinary shoes, overshoes, safety shoes and sneakers are not taxable. However, shoes for formal wear, ski boots, bathing shoes, bowling shoes, golf shoes, baseball shoes and football shoes are not exempt from tax.

(b) Accessories not attached to footwear are subject to tax. For example, shoe brushes, shoe polish applicators and shoe trees are subject to tax. However, accessories attached to footwear are not subject to tax. For example, shoe laces, soles, heels, shoe polish and shoe dye are exempt from tax.

(c) The service of repairing all types of footwear, including footwear for formal, sport or athletic wear, is exempt from tax. Repairmen, in purchasing materials to be incorporated into the repaired article and transferred to the customers, may give resale exemption certificates to their suppliers at the time of purchase. However, the resale exemption is not applicable to the purchase of equipment, supplies or other items which are not to be incorporated into the repaired article.

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