



Shop Maryland Week's list of taxable and exempt items.

Below is a list of clothing and footwear related items and their taxable status during the tax-free period if they are sold for \$100.00 or less.

T = Taxable E = EXEMPT

A

E **ADULT DIAPERS**
E **AEROBIC CLOTHING**
T Alterations of Clothing
E **ANTIQUE CLOTHING**
T Aprons
T Arch Supports
E **ARM WARMERS**
T Athletic Pads
E **ATHLETIC SOCKS**
E **ATHLETIC SUPPORTERS**

B

T Baby Bibs
E **BABY CLOTHES**
E **BABY DIAPERS**
T Backpacks
T Bandanas
T Barrettes
T Baseball Gloves
T Baseball Mitts
E **BATH ROBES**
E **BATHING SUITS AND COVER-UPS**
T Bathing Caps
T Belt Buckles sold without Belts Attached
T Belts for Weightlifting
E **BELTS WITH OR WITHOUT BUCKLES**
E **BIB OVERALLS**
T Billfolds, Wallets
T Blankets
E **BLOUSES**
T Bobby Pins
T Book Bags
E **BOOTS, GENERAL PURPOSE & BOOT LINERS**
T Boutonnieres
E **BOWLING SHIRTS**
E **BOWLING SHOES- SOLD (NOT RENTED)**
T Bow Ties
T Bracelets

E **BRACES & SUPPORTS WORN TO CORRECT OR ALLEVIATE A PHYSICAL INCAPACITY OR INJURY**
E **BRAS**
E **BRIDAL GOWNS & DRESSES, SOLD OR RENTED**
T Briefcases
T Buckles for Shoes
T Buttons

C

E **CAPS AND HATS**
E **CAPIES & WRAPS**
E **CHEF'S UNIFORMS**
T Chest Protectors
E **CHILDREN'S NOVELTY COSTUMES**
E **CHOIR AND ALTAR CLOTHING**
E **CLERICAL VESTMENTS**
T Cloth and Lace, Knitting yarns, and other fabrics
E **COATS**
T Coin Purses
T Corsages
E **CORSETS AND CORSET LACE**
T Cosmetic Bag
E **COSTUMES**
E **COVERALLS**
E **COWBOY BOOTS**
T Cuff Links

D

T Diaper Bags
E **DIAPERS, DIAPER INSERTS CLOTH OR DISPOSABLE- ADULT**
E **DIAPERS, DIAPER INSERTS CLOTH OR DISPOSABLE- BABY**

E **DRESS GLOVES**
T Dress Shields
E **DRESS SHOES**
E **DRESSES**
E **DRY CLEANING SERVICES (NON-COMMERCIAL)**
T Dry Cleaning Services (Commercial Textiles)
T Duffle Bags

E

E **EAR BANDS**
E **EAR MUFFS**
T Earrings
T Elbow Pads
E **EMPLOYEE UNIFORMS**

F

T Fabric
T Fins
T Fishing Boots
T Fishing Waders
E **FISHING VESTS**
E **FLIP FLOPS**
T Football Gloves
T Football Pads
T Football Pants
E **FORMAL CLOTHING SOLD OR RENTED**
E **FUR COATS AND STOLEES**

G

E **GALOSHES**
T Garment Bags
E **GARTERS AND GARTER BELTS**
T Gloves- Baseball
E **GLOVES- DRESS, COLD WEATHER, LINER & MITTENS**
T Gloves- Football
T Gloves- Garden
T Gloves- Golf

T Gloves- Handball
T Gloves- Hockey
T Gloves- Lacrosse
T Gloves- Rubber
T Gloves- Surgical
T Gloves- Welding
T Gloves- Work
T Goggles, except prescription
E **GOLF CLOTHING, CAPS, DRESSES, SHIRTS, SKIRTS, PANTS**
E **GRADUATION CAPS AND GOWNS**
E **GYM SUITS AND UNIFORMS**

H

T Hair Bows, Clips, and Bands
T Hair Nets
E **HAND MUFFS**
T Handbags, Purses
T Handkerchiefs
T Hard Hats
E **HATS**
T Head Bands
T Heelers (wheeled tennis shoes)
T Helmets: bike, baseball, football, hockey, motorcycle, etc.
E **HIKING BOOTS**
E **HOODED SHIRTS AND SWEATSHIRTS**
E **HOSIERY, INCLUDING SUPPORT HOSIERY**
E **HUNTING VESTS, COATS, PANTS**

I

T Ice Skates
T In-Line Skates
T Insoles
T Iron-On Patches

J

E **JACKETS**
E **JEANS**
E **JERSEYS**
T Jewelry
E **JOGGING APPAREL, BRAS**

K

T Key Cases
T Key Chains
E **KNITTED CAPS, HATS**
T Knee Pads

L

E **LAB COATS**
E **LAUNDRY SERVICES (EXCEPT COMMERCIAL)**
T Laundry Services (commercial)
E **LEATHER CLOTHING**
E **LEG WARMERS**
E **LEOTARDS AND TIGHTS**
T Life Jackets and Vests
E **LINGERIE**

M

T Make-up Bags
E **MARTIAL ARTS ATTIRE**
E **MEN'S FORMAL WEAR**
E **MITTENS & GLOVES**
T Monogramming Services

N

T Necklaces
E **NIGHTGOWNS AND NIGHT SHIRTS**

O

E **OVERSHOES AND RUBBER SHOES**

P

T Pads: football, hockey, soccer, elbow, knee, shoulder, etc.
T Paint or Dust Masks
E **PAJAMAS**
E **PANTS**
E **PANTY HOSE**
T Patterns
E **PONCHOS**
T Ponytail Holders
E **PROM DRESSES**
T Protective Gloves and Masks
T Purses

R

E **RAINCOATS, RAIN HATS, AND PONCHOS**
T Receiving Blankets
E **RELIGIOUS CLOTHING**
E **RENTED CLOTHING, INCLUDING NON-PROTECTIVE UNIFORMS, FORMAL WEAR, AND COSTUMES**

E **RENTED SHOES (NO HARD PLASTIC OR METAL CLEATS AND SPIKES)**

T Rented Skates
T Roller Skates

S

T Safety Clothing (not normally worn for street use)
T Safety Glasses, except prescription
T Safety Shoes (not adaptable for street wear)
E **SANDALS**
T Scarves
E **SCOUT UNIFORMS**
T Scuba Gear
E **SHAWLS AND WRAPS**
T Shin Guards and Padding
E **SHIRTS**
T Shoe Inserts and Laces
E **SHOES**
T Shoes with Hard Plastic or Metal Cleats, Spikes
E **SHORTS**
T Shoulder pads for dresses, jackets, etc.
T Shoulder pads: football, hockey, etc.
T Shower Caps
T Skates: ice, roller
T Ski Boots
E **SKI SUITS**
E **SKI VESTS**
T Skin Diving Suits
E **SKIRTS**
E **SLACKS**
E **SLEEPWEAR, NIGHTGOWNS, PAJAMAS**
E **SLIPPERS**
E **SLIPS**
E **SNEAKERS**
E **SOCKS**
T Sports Helmets
T Sports Pads
E **SPORTS UNIFORMS (NOT PROTECTIVE)**
T Sports Uniforms (protective)
E **STOCKINGS**
T Suitcases
E **SUITS, SLACKS, AND JACKETS**
T Sunglasses, except prescription
E **SUPPORT HOSE**
E **SURGICAL UNIFORMS**
E **SUSPENDERS**
T Sweatbands: arm, head, wrist
E **SWEATERS**
E **SWEATSHIRTS**
T Swim Masks, Fins, Goggles

E SWIM SUITS, TRUNKS

T

E TENNIS SHOES
T Tennis Shoes (wheeled)
E TENNIS SKIRTS, DRESSES
T Thread
T Ties
T Tie Clips
E TIGHTS
E TROUSERS
E TUXEDOS (SOLD OR RENTED)

U

T Umbrellas
E UNDERCLOTHES
E UNDERPANTS
E UNDERSHIRTS
E UNIFORMS FOR WORK AND SCHOOL (NOT PROTECTIVE)

V

T Veils
E VESTS (NOT PROTECTIVE)

W

T Wallets, Billfolds
T Watch Bands
T Watches
T Water Ski Vests
T Wet and Dry Diving Suits
T Wheeled Tennis Shoes
T Wigs, Toupees, and Hairpieces
E WINDBREAKERS
E WORK CLOTHES AND UNIFORMS (NOT PROTECTIVE)

Y

T Yarn Goods
T Yarn

Z

T Zippers