



# Iowa Sales Tax Holiday

*on select clothing and footwear only*

## Alphabetical list of representative items

**T = Taxable    E = Exempt**

### **A**

- E Adult diapers
- E Aerobic clothing
- T Alterations of clothing
- E Antique clothing
- E Aprons, household
- T Athletic gloves, pads
- E Athletic socks
- E Athletic supporters

### **B**

- E Baby bibs, clothes, diapers, receiving blankets
- T Backpacks
- T Ballet shoes
- E Bandanas
- T Barrettes and bobby pins
- T Baseball cleats and glove
- E Bathing suits, caps, cover-ups
- T Belt buckles sold without belts attached
- E Belts
- 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 Bow ties
- E Bowling shirts
- T Bowling shoes, rented and sold
- T Bracelets

### **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

**F**

T Fabric  
 T Fanny packs  
 T Fins  
 T Fishing boots, waders, vests  
 T Football pads, pants, shoes, gloves  
 E Footlets  
 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  
 E Insoles  
 E Jackets  
 E Jeans  
 E Jerseys  
 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  
 E 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  
 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 pants  
 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; steel-toed  
 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  
 E Wedding apparel  
 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