

A Guide to Sales and Use Tax

Apparel and Fabric Goods

Clothing generally is exempt from the sales tax. However, any individual clothing item costing more than \$175 is taxable on the amount over the basic exemption. Thus, the tax on a \$200 suit would be \$1.56 — 6.25 percent of the \$25 taxable amount. If a number of items are being purchased, any applicable sales tax is charged only on individual items over \$175, no matter what the total bill.

While apparel designed solely for athletic or protective use is taxable, items that are also suitable for everyday use are exempt.

Materials that become part of articles of clothing, such as name tags sewn to a garment, are generally tax-exempt. Jewelry and accessories generally are taxable.

Following is the specific item list:

Exempt items

- Aprons: household, shop
- Bathing suits
- Belts, buckles, suspenders
- Children's novelty costumes
- Choir, clerical vestments
- Cloth: synthetic or natural fiber
- Costumes
- Footwear: Boat shoes; Innersoles; Jogging shoes; Overshoes; Sandals; Shoelaces; Shoes and boots; Slippers; Sneakers and tennis shoes
- Gloves: dress, casual, gardening
- Gym uniforms
- Hats, caps, earmuffs
- Hosiery, socks, garters and garter belts
- Jackets, windbreakers
- Jogging bras
- Leotards, tights
- Neckwear, ties, scarves
- Rainwear
- Sewing goods: Buttons; Elastic binders, tapes; Fabric and materials for clothing; Thread; Yarn (other than rug); Yarn goods; Zippers
- Ski pants
- Tennis clothing
- Uniforms: band; camping; fire; nurse; police; waiter/waitress
- Work clothes

Taxable items

- Bathing and shower caps
- Briefcases
- Clothing primarily designed to protect from physical injury (see DOR Directive 99-3)
- Equipment, special clothing for jockeys
- Footwear: Bowling shoes; Cleated athletic shoes; Football shoes; Golf shoes; Riding boots; Shoe bags, trees; Shoe polish, brushes; Ski boots; Waders
- Hair notions (barrettes, combs and brushes, etc.)
- Handkerchiefs
- Handbags, purses
- Luggage
- Protective helmets
- Sewing supplies: Dress forms, patterns; embroidery hoops; Knitting bags; Needles, pins, thimbles; Needlework instruction books; Rug yarn; Scissors; Sewing kits; Skein and yarn holders; Tape measures
- Uniforms: athletic (baseball, football, etc.)
- Wallets

Food and Meals

In general, food products for human consumption are exempt from sales tax. Food items purchased with federal food stamps are also exempt from the sales tax. Questions sometimes arise as to whether an item is considered to be an exempt food; below is a list of commonly questioned items:

Exempt items

- Breath-freshening candies
- Dietetic candies
- Edible oils
- Food oils
- Food substitutes
- Gum
- Salt and sugar substitutes
- Nonmedicated cough drops

Taxable items

- Antacids
- Dietary supplements
- Vitamins and food supplements
- Weight-loss aids and preparations

Food or beverages prepared for human consumption and provided by a restaurant or restaurant part of a store are taxable as “meals.” Such food or beverages sold on a “take out” or “to go” basis are also taxable.

However, bakery products sold in units of six or more for take out and snacks or candy sold through a vending machine or “honor snack tray” for less than \$3.50 are exempt.

The following operations, whether they stand alone or are part of another business activity, are considered restaurants and are required to collect the sales tax on meals:

- Cafes
- Canteen trucks or wagons
- Catering businesses
- Cocktail lounges and bars
- Coffee shops
- Diners
- Dining rooms
- Hotel and motel dining rooms
- Ice cream trucks and other food stands
- Lunch counters
- Private or social clubs
- Snack bars (including theatre snack bars) and salad bars
- Street wagons or carts
- Taverns
- Vending machines or “honor snack trays” that sell snacks or candy with a sales price of \$3.50 or more. Honor snack trays consist of any vending arrangements in which snacks or candy are available in an open tray for employees in an establishment that normally does not sell food and for which payment is made on the honor system.

For more detailed information about the sales tax on meals, please see DOR Regulation 830 CMR 64H.6.5, Sales Tax on Meals. **A Guide to Sales Tax on Meals** also contains information about the sales tax on meals.

Health Care Items

The tax status of health care items and equipment generally is determined by explicit statutory reference. A guide to this area is provided below:

Exempt items

- Abdominal belts
- Baby oil
- Baby pants
- Braces, supports and corrective devices fit to the patient
- Colostomy and Ileostomy bags, pouches and solutions
- Crutches, crutch cushions and tips
- Diapers
- Diaper linings

- Hearing aid batteries
- Hearing aids worn on the body
- Eyeglasses (prescription only)
- Incontinence pants
- Over-the-counter medications sold on prescription
- Oxygen, blood and blood plasma
- Prescription drugs
- Prostheses
- Sanitary napkins and belts
- Syringes and needles (with insulin prescription)
- Tampons
- Wheelchairs

Taxable items

- Adhesive tape
- Alcohol
- Antacids
- Athletic supporters
- Baby lotions and powders
- Bandages and bandage scissors
- Bed pans
- Bedwetting alarm devices
- Blood diagnostic products
- Breast pumps
- Condoms
- Cosmetics
- Cotton balls
- Cotton swabs
- Deodorants, antiperspirants
- Finger cots
- Hairnets
- Heating pads
- Hot water bottles
- Ice bags
- Invalid cushions and rings
- Lamps: heat and sun
- Nonprescription medicine
- Over-the-counter medications not sold on prescription
- Powders, deodorant, douches
- Pregnancy test systems
- Prosthesis powder and shampoo
- Respirators

- Supports: ankle and wrist
- Suspensories
- Syringes (except with insulin prescription)
- Thermometers
- Urinals
- Vaporizers
- Vitamins
- Weight-loss aids and preparations

Rentals, sales and repairs of the following are exempt only when prescribed by a registered physician:

- Alternating pressure pad units
- Canes, tripod canes
- Enteral, parenteral feeding devices worn on the body
- Hospital beds for home use
- Incubators
- Kidney dialysis machines (see DOR Letter Ruling 02-6)
- Life sustaining resuscitators
- Oxygen concentrators, masks, humidifiers, etc.
- Pacemakers
- Patient lifts
- Suction machines
- Ultrasonic nebulizers

Home and Household Items

Household items generally are taxable. Seeds used to grow food for human consumption are exempt. Here is a listing of the tax status of specific items:

Exempt items

- Commercial gun safes and trigger lock devices
- Fertilizer
- Flags: U.S. only
- Fuels: Charcoal; Combustible fireplace logs; Firewood, kindling; Lighter fluid for grills; Propane gas for grills
- Gas, steam, electricity and heating fuel
- Infant supplies: Baby buntings; Bibs; Diapers: cloth and disposable; Linings; Receiving blankets; Rubber pants
- Plants and seeds that produce food for human consumption
- Telecommunications services (up to \$30 per month for residential use)

Taxable items

- Appliances
- Building materials
- Fencing
- Furniture and draperies
- Hardware
- Hobby supplies
- Hoses and sprinklers
- Infant supplies: Baby harnesses; Carriages, strollers; Car seats, restraints; Changing tables; Cribs and crib blankets; Diaper bags; Nursing bottles, nipples; Teething items; Wipes
- Lawn furniture
- Lawnmowers, spreaders, sweepers
- Paint and painting supplies
- Peat moss
- Pesticides, including insecticides, herbicides, fungicides, and miticides. (These products are now generally taxable unless purchased by an applicator licensed or certified by the Department of Agricultural Resources or are used in agricultural production. See [TIR 08-8](#) for more information.)
- Plants and seeds that do not produce food for human consumption
- Potting soil, grass, shrubs
- Shovels and rakes
- Snowblowers
- Tools
- Umbrellas

Equipment directly related to solar, wind-powered or heat-pump systems is exempt if the system is used as a primary or auxiliary power system for heating or supplying the energy needs of a taxpayer's principal residence in Massachusetts. Structural components, such as glass windows, are taxable unless they meet DOR's definition of custom-made.

Please note: Massachusetts also allows owners or tenants of residential property located in the Commonwealth a credit against their personal income tax for expenses related to renewable energy source property. To take the credit, taxpayers must complete and file Massachusetts Schedule EC, Solar and Wind Energy Credit, with their annual income tax returns.

Reading Materials and Stationery

Generally, reading materials and stationery are taxed. Exemptions are allowed by statute for newspapers, magazines, books used for religious worship and educational textbooks. Following is a list of specific items:

Exempt items

- Bibles, Korans, etc.
- Books required by educational institutions for instruction
- Magazines, newspapers and comic books
- Prayer books and missals

Taxable items

- Books and paperbacks
- Dictionaries and encyclopedias
- Greeting cards
- School supplies
- Stationery and paper goods