

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

R865-19S-114. Items that Constitute Clothing Pursuant to Utah Code Ann. Section 59-12-102.

- A. "Clothing" includes:
1. aprons for use in a household or shop;
 2. athletic supporters;
 3. baby receiving blankets;
 4. bathing suits and caps;
 5. beach capes and coats;
 6. belts and suspenders;
 7. boots;
 8. coats and jackets;
 9. costumes;
 10. diapers, including disposable diapers, for children and adults;
 11. ear muffs;
 12. footlets;
 13. formal wear;
 14. garters and garter belts;
 15. girdles;
 16. gloves and mittens for general use;
 17. hats and caps;
 18. hosiery;
 19. insoles for shoes;
 20. lab coats;
 21. neckties;
 22. overshoes;
 23. pantyhose;
 24. rainwear;
 25. rubber pants;
 26. sandals;
 27. scarves;
 28. shoes and shoe laces;
 29. slippers;
 30. sneakers;
 31. socks and stockings;
 32. steel toed shoes;
 33. underwear;
 34. uniforms, both athletic and non-athletic; and
 35. wearing apparel.
- B. "Clothing" does not include:
1. belt buckles sold separately;
 2. costume masks sold separately;
 3. patches and emblems sold separately;
 4. sewing equipment and supplies, including:
 - a) knitting needles;

- b) patterns;
- c) pins;
- d) scissors;
- e) sewing machines;
- f) sewing needles;
- g) tape measures; and
- h) thimbles; and
- 5. sewing materials that become part of clothing, including:
 - a) buttons;
 - b) fabric;
 - c) lace;
 - d) thread;
 - e) yarn; and
 - f) zippers.

KEY: charities, tax exemptions, religious activities, sales tax

Effective: 6/29/04