

General Guidelines on Sales Tax: What is Taxable and Exempt

All tangible personal property is taxable as specified in Vermont statute 32 V.S.A. § 9701 and Vermont Sales and Use Tax Regulations § 1.9741(2), except for items specifically exempted by statute and regulation. The information on this fact sheet is a general guideline only. It is not an exhaustive list. It provides examples of property, either taxable or exempt, which are included in the broader definitions given in statute and regulation.

For questions about particular items, please email the Vermont Department of Taxes at tax.business@vermont.gov or call (802) 828-2551. [Visit our website \(https://tax.vermont.gov\)](https://tax.vermont.gov) for more information, guides, and fact sheets.

EXEMPT FOOD, FOOD PRODUCTS, AND BEVERAGES

Food, food products, and beverages are exempt from Vermont Sales and Use Tax under Vermont law 32 V.S.A. § 9741(13), with the exception of soft drinks and alcoholic beverages sold at retail in sealed containers for off-premises consumption.

Soft drinks are subject to Vermont tax under 32 V.S.A. § 9701(31) and (54). For further guidance on beverages that qualify as soft drinks subject to tax, see [Vermont Sales and Use Tax on Soft Drinks \(https://tax.vermont.gov/sites/tax/files/documents/FS-1080.pdf\)](https://tax.vermont.gov/sites/tax/files/documents/FS-1080.pdf).

EXEMPT CLOTHING

- Aprons, household and shop
- Athletic supporters
- Baby receiving blankets
- Bathing suits and caps
- Beach capes and coats
- Belts and suspenders
- Boots
- Coats and jackets
- Costumes
- Diapers, child and adult, including disposable diapers
- Earmuffs
- Footlets
- Formal wear
- Garters and garter
- belts
- Girdles
- Gloves and mittens for general use
- Hats and caps
- Hosiery
- Insoles for shoes
- Lab coats
- Neckties
- Overshoes
- Pantyhose
- Rainwear
- Rubber pants
- Sandals
- Scarves
- Shoes and shoelaces
- Slippers
- Sneakers
- Socks and stocking
- Steel-toed shoes
- Underwear
- Uniforms, athletic and nonathletic
- Wedding apparel

EXEMPT OVER-THE-COUNTER-DRUGS

- Acne medications
- Analgesic salves and liniments
- Analgesic toothache preparations and
- dental repair kits
- Antacids
- Antiseptics and soaps used for the
- treatment of infection and skin diseases
- Aspirin, Ibuprofen, and similar pain-relief medications and analgesics

- Cough and cold medications, such as throat lozenges, cough drops, and syrups
- Decongestants and antihistamines

- Eye preparations for the healing or treatment of the eyes, such as contact lens solutions, eye drops, ointments, and washes

- Laxatives, cathartics, and suppositories
- Medicated burn remedies

EXEMPT MEDICAL EQUIPMENT AND SUPPLIES

Durable Medical Equipment

- Bath and shower chairs
- Commode chairs
- Dialysis treatment equipment
- Drug infusion devices
- Feeding pumps
- Hospital beds
- MRIs
- Oxygen equipment
- Resuscitator
- X-ray machine

- Colostomy devices
- Disposable heating pads
- Hypodermic syringes and needles

Mobility Enhancing Equipment

- Canes
- Crutches
- Motorized carts
- Stairlifts
- Walkers
- Wheelchairs

- Artificial limbs
- Braces
- Cervical collars
- Cranial hair prosthesis
- Dentures and dental appliances
- Electronic voice-producing machines
- Fabric and elastic supports
- Hearing aids
- Heart valves
- Orthotic devices
- Pacemakers
- Prescription eyeglasses and contact lenses
- Trusses

Medical Supplies

- Bandages and surgical dressings

Prosthetic Devices

- Artificial eyes

EXEMPT MENSTRUAL CARE PRODUCTS

- Menstrual cups and pads
- Menstrual sponges

- Panty liners
- Period panties

- Sanitary napkins
- Tampons

TAXABLE CLOTHING ACCESSORIES OR EQUIPMENT

- Belt buckles sold separately
- Briefcases
- Cosmetics
- Costume masks sold separately
- Hair notions, including, but not limited to, barrettes, hair bows and hair nets

- Handbags
- Handkerchiefs
- Jewelry
- Patches and emblems sold separately
- Sewing equipment and supplies including, but not limited to, knitting needles,

- patterns, pins, scissors, sewing machines, sewing needles, tape measure, and thimbles
- Sewing materials that become part of “clothing,” including, but are not limited to, buttons, fabric, lace, thread, yarn and zippers

- Sunglasses, nonprescription
- Umbrellas
- Wallets
- Watches
- Wigs and hairpieces

TAXABLE PROTECTIVE EQUIPMENT

- Breathing masks
- Clean room apparel and equipment
- Ear and hearing protectors
- Face shields
- Hardhats
- Helmets
- Paint or dust respirators
- Protective gloves
- Safety belts
- Safety glasses & goggles
- Tool belts
- Welders' gloves and masks

TAXABLE SPORTS OR RECREATIONAL EQUIPMENT

- Ballet and tap shoes
- Cleated or spiked athletic shoes
- Gloves, including, but not limited to, baseball, bowling, boxing, hockey & golf
- Goggles
- Hand and elbow guards
- Life preservers & vests
- Mouth guards
- Roller and ice skates
- Shin guards
- Shoulder pads
- Ski boots
- Waders
- Wetsuits and fins

TAXABLE SUPPLIES

- Body massage appliances
- Hot tubs
- Household baby and bathroom scales
- Medic alert bracelets
- Room humidifiers and air conditioners
- Therapeutic foot baths

TAXABLE GROOMING AND HYGIENE PRODUCTS

- Antiperspirants
- Cleansing wipes
- Douches
- Mouthwash
- Shampoo
- Soaps and cleaning solutions
- Suntan lotions and sunscreens
- Toothpaste