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 provided on this fact sheet is meant as 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 specific questions about particular items, please contact the Vermont Department of Taxes for guidance. See also tax.vermont.gov/business-and-corp/sales-and-use-tax for more information.

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

**Clothing Accessories or Equipment — Taxable**
- Belt buckles sold separately
- Costume masks sold separately
- Patches & emblems sold separately
- Sewing equipment & supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures & thimbles
- Sewing materials that become part of “clothing,” including, but not limited to, buttons, fabric, lace, thread, yarn & zippers
- Briefcases
- Cosmetics
- Hair notions, including, but not limited to, barrettes, hair bows & hair nets
- Handbags
- Handkerchiefs
- Jewelry
- Sunglasses, nonprescription
- Umbrellas
- Wallets
- Watches
- Wigs & hairpieces

**Protective Equipment — Taxable**
- Breathing masks
- Clean room apparel & equipment
- Ear & hearing protectors
- Face shields
- Hardhats
- Helmets
- Paint or dust respirators
- Protective gloves
- Safety belts
- Safety glasses & goggles
- Tool belts
- Welders’ gloves & masks

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

Disclaimer: This information presented here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.
### Durable Medical Equipment
- Bath & shower chairs
- Commode chairs
- Dialysis treatment equipment
- Drug infusion devices
- Feeding pumps
- Hospital beds
- MRIs
- Oxygen equipment
- Resuscitators
- X-ray machines

### Medical Equipment & Supplies — Exempt
- Bandages & surgical dressings
- Hypodermic syringes & needles
- Disposable heating pads
- Colostomy devices

### Mobility Enhancing Equipment
- Wheelchairs
- Stairlifts
- Canes

### Medical supplies
- Crutches
- Motorized carts
- Walkers

### Prosthetic devices
- Artificial limbs
- Artificial eyes
- Prescription eyeglasses & contact lenses

### Feminine Care Products — Exempt
- Menstrual caps & pads
- Menstrual sponges
- Panty liners
- Period panties
- Sanitary napkins
- Tampons

### Supplies — Taxable
- Body massage appliances
- Therapeutic foot baths
- Room humidifiers & air conditioners
- Household baby & bathroom scales
- Medic alert bracelets
- Hot tubs

### Food, Food Products, and Beverages — Exempt
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. 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 the fact sheet “Vermont Sales and Use Tax on Soft Drinks” on the page, tax.vermont.gov/fact-sheets.

To learn more about Vermont business taxes, see our list of fact sheets at tax.vermont.gov/fact-sheets or contact the Department’s Business Tax Section at tax.business@vermont.gov or (802) 828-2551.