

## 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 provided on this fact sheet is meant as a general guideline only. 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.

### 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
- Lab coats
- Neckties
- Overshoes
- Pantyhose
- Rainwear
- Rubber pants
- Sandals
- Scarves
- 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

## Over-the-Counter Drugs – Exempt

- Aspirin, Ibuprofen & similar pain-relief medications & analgesics
- Analgesic salves & liniments
- Antacids
- Acne medications
- Antiseptics & soaps used for the treatment of infection & skin diseases
- Medicated burn remedies
- Cough & cold medications, such as throat lozenges, cough drops & syrups
- Decongestants & antihistamines
- Analgesic toothache preparations & dental repair kits
- Eye preparations for the healing or treatment of the eyes, such as contact lens solutions, eye drops, ointments & washes
- Laxatives, cathartics & suppositories

## Grooming and Hygiene Products – Taxable

- Soaps & cleaning solutions
- Shampoo
- Toothpaste
- Mouthwash
- Antiperspirants
- Suntan lotions & sunscreens

## Medical Equipment & Supplies – Exempt

### 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

### Mobility Enhancing Equipment

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

### Prosthetic devices

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

### Medical supplies

- Bandages & surgical dressings
- Hypodermic syringes & needles
- Disposable heating pads
- Colostomy devices

## 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*. Effective July 1, 2015, 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 drink subject to tax, see the fact sheet “Vermont Sales and Use Tax on Soft Drinks” on the page, [tax.vermont.gov/fact-sheets](http://tax.vermont.gov/fact-sheets).

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

