

# New Mexico Taxation and Revenue Department

# BULLETIN

B-200.18, rev. 7/09

## LIST of TAXABLE and NONTAXABLE ITEMS for NEW MEXICO'S GROSS RECEIPTS TAX HOLIDAY

This bulletin contains a list, intended as *general guidance and by no means all-inclusive*, of both taxable and nontaxable items for quick reference by retailers taking part in the gross receipts tax holiday during the first weekend of August.

The tax holiday begins at 12:01 a.m. on the first Friday of August and concludes on the following Sunday at midnight.

During that time the law provides a deduction from gross receipts for retail sales of qualifying tangible personal property; in effect allowing the retailer to sell the items "tax free."

The attached list is divided into categories, but please note that *within some categories there is a set dollar maximum*. To qualify for the deduction, clothing or shoes must be priced at less than \$100 per unit. The price limit for desktop, laptop or notebook computers is \$1,000, and for related computer hardware it is \$500. School supplies for use in standard, general-education classrooms must be under \$15 per unit. *There are items specifically excluded by statute in all categories. Those items are always taxable.*

For more specific information on the legislation, definitions, types of sales, (rain checks, exchanges, refunds, gift cards, layaways, Internet, mail order and telephone sales) please see FYI-203, *Gross Receipts Tax Holiday* available on the Taxation and Revenue Department web site at [www.tax.state.nm.us/](http://www.tax.state.nm.us/).

**This information is as accurate as possible at time of publication. Subsequent legislation, new state regulations and case law may affect its accuracy. For the latest information please check the Taxation and Revenue Department's web site at [www.tax.state.nm.us/](http://www.tax.state.nm.us/).**

Local state tax offices offer full service and information about New Mexico's taxes, tax programs, forms, and specific information about your filing situation.

**ALBUQUERQUE (505) 841-6200**  
Taxation and Revenue Department  
5301 Central NE  
P.O. Box 8485  
Albuquerque, NM 87198-8485

**LAS CRUCES (575) 524-6225**  
Taxation and Revenue Department  
2540 El Paseo Bldg. #2  
P.O. Box 607  
Las Cruces, NM 88004-0607

**SANTA FE (505) 827-0951**  
Taxation and Revenue Department  
Manuel Lujan Sr. Bldg.  
1200 S. St. Francis Dr.  
P.O. Box 5374  
Santa Fe, NM 87502-5374

**ALAMOGORDO (575) 437-2322**  
**SILVER CITY (575) 388-4403**

**(above calls transfer to Las Cruces office)**

**FARMINGTON (505) 325-5049**  
Taxation and Revenue Department  
3501 E. Main St.  
P.O. Box 479  
Farmington, NM 87499-0479

**ROSWELL (575) 624-6065**  
Taxation and Revenue Department  
400 Pennsylvania Ave., Suite 200  
P.O. Box 1557  
Roswell, NM 88202-1557

**CARLSBAD (575) 885-5616**  
**CLOVIS (575) 763-5515**  
**HOBBS (575) 393-0163**

**(above calls transfer to Roswell office)**

Main Switchboard: (505) 827-0700 (Santa Fe)

**General Information.** FYIs and Bulletins present general information with a minimum of technical language. All FYIs and Bulletins are free and available through all local tax offices, the Tax Information and Policy Office and on the Internet. The Taxation and Revenue Department's Internet address is:

<http://www.tax.state.nm.us/>

**This publication provides instructions or general information to the taxpayer. It does not constitute a regulation or ruling as defined under Section 7-1-60, *New Mexico Statutes Annotated, 1978*. Taxpayers and preparers are responsible for being aware of New Mexico tax laws and rules. Consult the Department directly if you have questions or concerns about information provided in this Bulletin.**

"T" is "Taxable"; "NT" is "Nontaxable"

**Article of Clothing, Footwear and Accessories (less than \$100)**

<b>T or NT</b>	<b>Item</b>
NT	Aerobic clothing
T	Antique clothing (collectable -not for wear)
NT	Antique clothing (for wear)
T	Appointment books
NT	Aprons/Clothing shields
T	Arch supports
T	Arm warmers
T	Athletic gloves, pads, supporters
T	Athletic or sport uniforms or clothing
NT	Athletic socks
T	Athletic supporters
NT	Baby clothes
NT	Baby diapers
T	Ballet shoes
T	Bandanas
T	Barrettes and bobby pins
T	Baseball gloves
T	Baseball shoes with cleats
T	Bathing suits, caps and cover-ups
T	Batting fabric
T	Beach caps and coats
T	Belt buckles (when sold separately)
T	Belts for weightlifting
NT	Belts with buckles attached
NT	Belts without buckles
NT	Bibs
T	Bicycle shoes with cleats
T	Billfolds, wallets
T	Blankets
NT	Blouses
T	Bobby pins
T	Boots, specialty (including but not limited to climbing, fishing, hiking, riding, ski, waders)
NT	Boots, general purpose (winter, dress, cowboy)
NT	Bow ties
NT	Bowling shirts
T	Bowling shoes
T	Bracelets
T	Braces and supports worn to correct or alleviate a physical incapacity or injury
NT	Bras
NT	Bridal apparel, sold
NT	Bridal gowns and veils, sold
T	Briefcases
T	Buttons
NT	Camp clothing
NT	Caps and hats, including sports
T	Checkbook covers
NT	Chef's uniforms
T	Chest protectors
NT	Choir and altar clothing
T	Cleated and spiked shoes
NT	Clerical vestments

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**Article of Clothing, Footwear and Accessories (less than \$100) Cont.**

<b>T or NT</b>	<b>Item</b>
T	Cloth and lace, knitting yarns and other fabrics
T	Clothing repair items such as thread, buttons, tapes, iron-on patches and zippers
NT	Coats and wraps
T	Coin purses
NT	Corsets and corset laces
T	Cosmetic bags
T	Cosmetics
T	Costumes
NT	Coveralls
NT	Cowboy boots
NT	Diapers (adult and baby, cloth or disposable)
NT	Dress gloves and shoes
T	Dress shields
NT	Dresses
NT	Ear muffs
T	Elastic ponytail holders
T	Elbow pads
NT	Employee uniforms, but not athletic or protective
T	Fabric
T	Fanny packs
T	Fins
T	Fishing boots (waders)
T	Fishing vests (non-flotation)
T	Football pads, pants, shoes, gloves
NT	Formal clothing, sold
NT	Fur clothing, coats and stoles
NT	Galoshes
T	Garment bags
NT	Garters/garter belts
NT	Girdles, bras, and corsets
T	Gloves (protective), such as rubber, surgical, welding, work and garden
T	Gloves (sports), i.e., baseball, bicycle, football, golf, handball, hockey, racquetball, tennis and weightlifting
NT	Gloves and mittens (generally), such as dress, winter and leather
T	Goggles
NT	Golf clothing, caps, dresses, shirts, skirts, pants
T	Golf gloves
NT	Graduation caps and gowns
T	Hair bows, clips, nets, and bands
T	Hand muffs
T	Handbags and purses
T	Handkerchiefs
T	Hard hats
NT	Hats (general purpose: cowboy, baseball, knit)
T	Headbands
T	Helmets (bike, baseball, football, hockey, motorcycle, sports)
NT	Hosiery (panty hose, support, etc)
T	Hunting vests
T	Insoles
NT	Jackets
NT	Jeans
NT	Jerseys - other than athletic wear

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**Article of Clothing, Footwear and Accessories (less than \$100) Cont.**

<b>T or NT</b>	<b>Item</b>
T	Jewelry
NT	Jogging apparel
NT	Jogging bras
T	Knee pads
NT	Lab coats
T	Leg warmers
NT	Leotards
T	Life jackets and vests
NT	Lingerie
T	Martial arts attire
T	Mitts (baseball fielder's glove, hockey, etc.)
NT	Neckwear, including ties and scarves
NT	Nightgowns and night shirts
NT	Overshoes and rubber shoes
T	Pads (football, hockey, soccer, elbow, knee, shoulder)
NT	Pajamas
NT	Pants
NT	Ponchos
T	Ponytail holders
NT	Prom dresses
T	Protective masks (athletic, sport or occupational)
T	Purses
NT	Raincoats, rain hats, and ponchos
NT	Religious clothing
T	Riding pants
NT	Robes
NT	Rubber thongs, flip-flops
NT	Running shoes without cleats
T	Safety clothing and glasses
T	Safety shoes not adaptable for streetwear
NT	Sandals
NT	Scarves
T	Scuba gear
NT	Shawls and wraps
T	Shin guards and padding
NT	Shirts
T	Shoe inserts
NT	Shoe laces
NT	Shoes, general athletic
T	Shoes, specialty: athletic, ballet, bicycle, bowling, cleated, football, golf, jazz/dance, soccer, track, etc.
T	Shoes with cleats, spikes
NT	Shoes without cleats
NT	Shorts
T	Shoulder pads (football, hockey, sports)
T	Shoulder pads, for dresses, jackets, etc. (but not athletic or sport protective pads)
T	Shower caps
T	Skates (ice, in-line, roller)
T	Ski Boots
NT	Ski masks
T	Ski suits (snow)
T	Ski vests (water)

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**Article of Clothing, Footwear and Accessories (less than \$100) Cont.**

<b>T or NT</b>	<b>Item</b>
T	Skin diving suits
NT	Skirts
NT	Slacks
NT	Sleepwear, nightgowns, pajamas
NT	Slippers
NT	Slips
NT	Sneakers
NT	Socks
T	Sports clothing and uniforms and equipment such as mitts, helmets and pads
T	Sports pads (football, hockey, soccer, knee, elbow, shoulder)
NT	Stockings
NT	Suits, slacks, jackets, and sports coats
NT	Suspenders
NT	Sweat suits
T	Sweatbands: arm, wrist, head
NT	Sweaters
NT	Sweaters, sweatpants
T	Swim masks, fins, goggles
T	Swim suits and trunks
T	Tap dance shoes
T	Tennis skirts and dresses
NT	Tennis shoes
NT	Ties/neckwear
NT	Tights
NT	Trousers
NT	T-shirts
NT	Tuxedos, purchased
NT	Undergarments such as longjohns
NT	Underwear
NT	Uniforms (occupational, military, scouting, school)
T	Uniforms for sport
NT	Vests, except hunting and water
NT	Walking shoes
T	Wallets, billfolds
T	Weight lifting belts
T	Wet and dry diving suits
NT	Windbreakers

**Computers (up to \$1,000) and Computer-Related Items (up to \$500)**

<b>T or NT</b>	<b>Item</b>
NT	CD (blank)
T	CD (pre-recorded music, voice or otherwise)
NT	Central processing unit
NT	Computer (desktop, laptop or notebook)
NT	Computer cables
NT	Computer disks (floppies and blank CDs)
NT	Computer hard drive
NT	Computer keyboards
NT	Computer memory equipment
NT	Computer memory equipment (disks, jump drives)
NT	Computer microphones

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**Computers (up to \$1,000) and Computer-Related Items (up to \$500) Cont.**

<b>T or NT</b>	<b>Item</b>
NT	Computer modems
NT	Computer monitor
NT	Computer motherboards
NT	Computer mouse
NT	Computer paper
NT	Computer printer
T	Computer scanners
NT	Computer speakers
T	Computer video camera
T	Computer software - unless bundled with a qualified computer sale
T	Computer Zip drives
T	Computer/Software manuals
T	Headsets, for use with a computer
NT	Computer ink cartridges
T	Joy sticks
NT	Printer paper

**School Supplies (under \$15) & Other School Items (price limitations listed below)**

<b>T or NT</b>	<b>Item</b>
NT	Assignment books
T	Backpacks (for hiking and similar activities)
NT	Backpacks (for school) - under \$100
NT	Binders
NT	Binder clips
NT	Blue books
NT	Book bags
NT	Book covers
NT	Book markers
NT	Books (for school) - under \$15
T	Books (not for school use)
NT	Calculators - under \$100
NT	Canvas for oil painting
NT	Cellophane (transparent) tape
NT	Chalk
NT	Chalkboard erasers
T	Chalkboards
NT	Clipboards
NT	Construction paper
NT	Correction tape, fluid, or pens
NT	Colored pencils
T	Compact disc players
NT	Compasses
NT	Composition books
NT	Crayons, watercolors and other art supplies
NT	Daily planners
T	Digital cameras
T	Digital video cameras
NT	Divider folders
T	Dry boards for writing
T	Duffel bags
NT	Erasers

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**School Supplies (under \$15) & Other Schoold Items (price limitations listed below) Cont.**

<b>T or NT</b>	<b>Item</b>
T	FAX machines
NT	File jackets
NT	Flash cards
NT	Folders
NT	Glue and glue refills (stick and liquid)
NT	Graph paper
T	Gym bags
NT	Highlighters
NT	Index cards
NT	Labels
NT	Loose-leaf binders
NT	Maps and globes - under \$100
NT	Markers
NT	Masking tape
NT	Memo pads
NT	Modeling clay
NT	Notebook filler paper
NT	Notebooks
NT	Oil paints
NT	Paper (notebook or printer)
NT	Paste
NT	Pen ink
NT	Pencil box
NT	Pencil erasers
NT	Pencil lead
NT	Pencil sharpener
NT	Pencils, including mechanical and refills
NT	Pens, including felt, ballpoint, fountain, and refills
NT	Portfolios
NT	Poster board
NT	Poster paper
NT	Legal pads
NT	Lunch boxes
NT	Protractors
NT	Rulers
NT	Scissors
NT	Sheet protectors
NT	Staplers and staples
NT	Tape and tape refills and dispenser
NT	Watercolor paint set

**Other Items**

<b>T or NT</b>	<b>Item</b>
T	Cellular telephones
T	Crib blankets
T	Diaper bags
T	Eyewear
T	Game controllers
T	Games - board, video, computer, action, adventure, role playing
T	Ice skates
T	Key chains and cases

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**Other Items Cont.**

<b>T or NT</b>	<b>Item</b>
T	Luggage
T	Magazines
T	Movies (DVD and VCR)
T	MP3 players and Ipods
T	Musical instruments and related items
T	Patterns
T	PDA's
T	Periodicals
T	Sewing accessories (such as measuring tapes, needles, patterns, scissors, pins, thimbles)
T	Shaving kits/bags
T	Suitcases
T	Sunglasses
T	Receiving blankets
T	Tape recorders and microcassettes
T	Thread
T	Umbrellas
T	Videogame devices
T	Watch bands
T	Watches
T	Wigs, toupees, and chignons
T	Yarn
T	Zippers