



Minnesota Department of Revenue
600 North Robert St.
St. Paul, MN 55146

March 30, 2017

To Whom It May Concern,

Sales and purchases of fabric are exempt under Minnesota Statutes 297A.67, subd. 27. It does not matter if the fabric is used to construct a clothing item or if it will be used for other crafting purposes. Because fabric is exempt under statute you are not required to provide your vendor with an exemption certificate.

297A.67, subd. 27. Sewing materials.

Sewing materials are exempt. For purposes of this subdivision "sewing materials" mean *fabric*, thread, zippers, interfacing, buttons, trim, and other items that are usually directly incorporated into the construction of clothing, as defined in subdivision 8, regardless of whether it is actually used for making clothing. It does not include batting, foam, or fabric specifically manufactured for arts and craft projects, or other materials for craft projects.

For more information, please see the enclosed Fact Sheet 105, Clothing.

We at the Minnesota Department of Revenue strive to be responsive to taxpayer needs, working in a manner that is fair, consistent, efficient, reliable, and understandable. Minnesota does not provide Private Letter Rulings for sales and use tax purposes; however, we hope this information meets your needs.

Sincerely,

A handwritten signature in cursive script that reads 'Anne McCowan'.

Anne McCowan

Revenue Tax Specialist Senior

Enclosure: Fact Sheet 105, Clothing

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