



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

PS 2004(4)

25 Sigourney Street
Hartford CT 06106-5032

POLICY STATEMENT

Sales and Use Tax Exemption for Safety Apparel

Purpose: This Policy Statement describes the sales and use tax exemption under Conn. Gen. Stat. §12-412(91) for safety apparel.

Effective Date: Effective upon issuance and applicable to all open tax periods beginning on or after April 1, 2003.

Statutory Authority: Conn. Gen. Stat. §12-412(91) and 12-412(47).

Definition of Safety Apparel: Under Conn. Gen. Stat. §12-412(91), sales of safety apparel are exempt from tax. *Safety apparel* is defined as “any item of clothing or protective equipment worn by an employee for protection during the course of the employee’s employment.”

Safety apparel is clothing or equipment that is designed to protect an employee from bodily harm. To qualify for this exemption, clothing and equipment must be designed to do more than simply keep the employee and the employee’s street clothing clean or identify the employee through the use of a uniform. *Safety apparel* includes protective equipment worn by an athlete working in a professional capacity, whether as a competitor, an instructor, or coach.

Safety apparel does not include clothing and equipment intended to protect the product being worked upon, such as clean room clothing or gloves and hairnets worn by food service industry workers. (However, such clothing and footwear may qualify for the other exemptions for clothing and footwear; see *Other Clothing and Footwear Exemptions* section.)

To qualify for the exemption, the safety apparel must be *worn*. Thus, only equipment designed to be carried

on the body, or connected to such equipment, is exempt under Conn. Gen. Stat. §12-412(91).

The exemption under Conn. Gen. Stat. §12-412(91) applies to qualifying safety apparel whether the employer or the employee purchases it and whether the safety apparel is purchased outright or leased. The exemption is available to persons who are self-employed who purchase safety apparel for use during the course of their employment.

Examples of Safety Apparel: Following is a nonexclusive list of items that qualify as safety apparel for purposes of Conn. Gen. Stat. §12-412(91):

- Safety belts and harnesses for fall prevention
- Climbing spikes
- Window cleaners' safety straps
- Lanyard (connection between body belt or body harness to lifeline or anchorage)
- Lifeline (anchors lanyard to the structure)
- Goggles
- Safety glasses
- Mouthpieces
- Ear plugs or ear muffs
- Helmets or hard hats
- Face shields/masks
- Filtering face pieces (dust masks)
- Respirators, such as air-purifying respirators or atmosphere-supplying respirators, including supplied-air respirators and self-contained breathing apparatus, and supplies required for the equipment to operate, such as replacement filters and oxygen canisters or tanks
- Gloves (such as disposable, insulated, leather mesh, aluminized, chemical resistant, surgical)
- Anti-vibration gloves and wrist supports
- Finger cots
- Rubber sleeves
- Protective aprons
- Encapsulating chemical protective suits

- Flame resistant boots, jackets, and pants
- Proximity suits
- Bullet-proof vests
- Life preservers or life jackets
- Reflective work vests
- Laboratory coats and gowns (nonpermeable or otherwise treated)
- Disposable paper clothing
- Shin covers
- Logging chaps and Kevlar pants/leg protection
- Metatarsal protection
- Safety shoes and safety boots
- Shoe covers
- Protective equipment for professional athletes, instructors, and coaches

Identification of Exempt Sales: In most sales, it will be clear to the retailer that the safety apparel being purchased qualifies for exemption as intended for use by employees during the course of their employment. This is the case, for example, when the purchasing department of an employer is making the purchase, or when the nature of the safety apparel being purchased is so specialized the general public would not be purchasing it.

There will be some transactions, however, in which it will not be obvious employees are purchasing the safety apparel for use during the course of their employment. This may be the case, for example, when the employee is making the purchase, or when the safety apparel is an item the general public can use for non-employment purposes. In such cases, the retailer should obtain proof the item of safety apparel is being purchased for use by an employee during the course of employment. A statement on the employer's letterhead that identifies the employee and the item(s) purchased, and is signed by the employer, satisfies this requirement.

Retailers must retain evidence of exempt sales with bills or invoices for these sales for at least six years.

Other Clothing and Footwear Exemptions: Some items of clothing and footwear that are not *safety apparel* as defined in this Policy Statement may be exempt under Conn. Gen. Stat. §12-412(47). That exemption is for purchases of clothing and footwear costing under \$50, and applies to uniforms and clothing that protect the wearer or the wearer's clothing from soil or stain, but are not designed to protect the wearer from bodily harm or injury. See Conn. Agencies Regs. §12-426-30 and Ruling No.

2000-1 for additional information about this exemption. See also **Special Notice 2004(5)**, *One-Week Sales and Use Tax Exclusion in August for Clothing and Footwear Under \$300*.

Effect on Other Documents: This Policy Statement supersedes **Policy Statement 2000(6)**, *Sales and Use Tax Exemption for Safety Apparel*.

Effect of This Document: A Policy Statement explains in depth a current Department of Revenue Services (DRS) position, policy, or practice affecting the tax liability of taxpayers.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Forms and publications are available anytime by:

- **Internet:** Preview and download forms and publications from the DRS Web site at www.ct.gov/DRS
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu. Only forms (not publications) are available through TAX-FAX.
- **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.

Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to file sales and use taxes, business use tax, room occupancy tax, estimated corporation business tax, business entity tax, or withholding tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at www.ct.gov/DRS and click on *File/Register OnLine*.

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