



IRA A. JACKSON  
COMMISSIONER

# The Commonwealth of Massachusetts

Department of Revenue

Lowell Saltonstall Building,

100 Cambridge Street, Boston 02204

July 7, 1983

You inquire whether sales of yarn to be used for knitting a woolen garment are subject to sales tax.

Massachusetts General Laws Chapter 64H, Section 6, exempts certain sales from the tax imposed on sales at retail by Section 2 of that Chapter. Subsection (v) of Section 6 exempts sales of wearing materials or any cloth made of natural or synthetic fibers and used for clothing purposes from sales tax.

Based on the foregoing it is ruled that the sale of yarn used in making clothing is not subject to sales tax.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Ira A. Jackson".

Commissioner of Revenue

IAJ:MTD:mf  
LR 83-55