

For Immediate Release
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New Local Sales Tax Rates Take Effect April 1, 2011

The Board of Equalization announced today that new local sales tax rates take effect April 1, 2011. Local sales tax increases approved in 14 cities in last November's election will result in tax rate increases in 13 cities across California. One city with an approved additional tax will have a rate that stays the same due to a previous tax add-on ending, while one local area will actually see a decrease.

The table below summarizes the voter-approved local sales and use tax rate increases in 14 California cities:

District Tax Area	County	Old Rate	New Rate
City of San Leandro	Alameda	9.75%	10.00%
City of Union City	Alameda	9.75%	10.25%
City of Concord	Contra Costa	9.25%	9.75%
City of El Cerrito	Contra Costa	9.75%	10.25%
City of Placerville	El Dorado	8.50%	8.75%
City of Eureka	Humboldt	8.50%	9.00%
City of Santa Monica	Los Angeles	9.75%	10.25%
City of South El Monte	Los Angeles	9.75%	10.25%
City of Novato	Marin	9.00%	9.50%
City of Marina	Monterey	8.25%	9.25%
City of Tracy	San Joaquin	8.75%	9.25%
County of Sonoma	Sonoma	9.00%	9.00%
City of Santa Rosa	Sonoma	9.25%	9.50%
City of Wheatland	Yuba	8.25%	8.75%

The tax rate in Sonoma County will remain unchanged at nine percent because the Sonoma Open Space Authority's district tax ends on March 31, 2011, while on April 1, 2011, the Sonoma County Agricultural Preservation and Open Space District tax takes effect.

The tax rate within the city limits of Scotts Valley City will decrease from 9.25 percent to 9 percent because the Scotts Valley Transaction and Use Tax will end on March 31, 2011.

The 14 sales and use tax increases were voter-approved in the November 2010 election and are effective April 1, 2011. To view the BOE special notice on the new sales and use tax rates, visit:
www.boe.ca.gov/news/pdf/1269.pdf.

Retailers generally need to apply the new sales tax rates if they:

- Operate within the taxing area (the city with the new tax rate) and have merchandise sold and delivered within the area.
- Operate outside of the taxing area but are engaged in business within the area and sell merchandise for use in the area.
- Are engaged in business in the area. Retailers are considered to be engaged in business in the area if they either:
 - Have a business location in the tax area.
 - Deliver into the tax area using their vehicles.
 - Have an agent or representative in the area to make sales, deliveries, installations, or take orders.
- Sell autos, boats, or aircraft to customers that register them within the taxing area.
- Collect tax on lease payments from property used in the taxing area.

If a retailer is not required to collect the additional tax as described above, the purchaser may be responsible for reporting and remitting use tax to the BOE, depending on the circumstances of the sale or use of the property. The use tax, which has been law since 1935, is the same rate for any California location as the sales tax rate.

For more information, visit www.boe.ca.gov or call the Taxpayer Information Center at 800-400-7115.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

For a complete list of city and county sales tax rates in California, visit www.boe.ca.gov/cgi-bin/rates.cgi.

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