

NR 95-12-G

**For Immediate Release**  
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## **Voter-Approved Sales and Use Tax Increases in Eight Cities Take Effect October 1**

**Sacramento** – Effective October 1, 2012, voter-approved sales and use tax increases take effect in eight cities, announced the California State Board of Equalization (BOE). The table below shows the new rates for each of the eight cities:

<b>City</b>	<b>County</b>	<b>Tax Rate Increase</b>	<b>Old Tax Rate</b>	<b>New Tax Rate</b>
City of Hercules	(Contra Costa County)	0.50%	8.25%	8.75%
City of Pittsburg	(Contra Costa County)	0.50%	8.25%	8.75%
City of San Pablo	(Contra Costa County)	0.50%	8.25%	8.75%
City of Ridgecrest	(Kern County)	0.75%	7.25%	8.00%
City of Soledad	(Monterey County)	1.00%	7.25%	8.25%
City of Greenfield	(Monterey County)	1.00%	7.25%	8.25%
City of Santa Maria	(Santa Barbara County)	0.25%	7.75%	8.00%
City of Sonoma	(Sonoma County)	0.50%	8.00%	8.50%

In the Contra Costa cities of Hercules, Pittsburg, and San Pablo, the rate will increase 0.50 percent to a rate of 8.75 percent in all three cities. The rate in Ridgecrest, in Kern County will increase 0.75 percent to a new rate of 8.0 percent. In the Monterey County cities of Greenfield and Soledad, the sales and use tax rate will increase 1.0 percent to a rate of 8.25 percent. In the City of Santa Maria in Santa Barbara County, the rate increases 0.25 percent for new rate of 8.0 percent. In the City of Sonoma in Sonoma County, the rate will increase 0.50 percent to 8.5 percent.

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

- Operate outside of the taxing area but are engaged in business within the area and sell merchandise for use in the area.
- 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.
- Are engaged in business in the taxing area and have merchandise sold and delivered within 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 a representative in the area to make sales, deliveries, installations, or take orders.



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.

Special Notice: New Sales and Use Tax Rates Effective October 1, 2012:  
[www.boe.ca.gov/news/pdf/1321.pdf](http://www.boe.ca.gov/news/pdf/1321.pdf)

California City & County Sales & Use Tax Rates: [www.boe.ca.gov/cgi-bin/rates.cgi](http://www.boe.ca.gov/cgi-bin/rates.cgi)

For general information visit: [www.boe.ca.gov/](http://www.boe.ca.gov/) or call the Taxpayer Information Center at 800-400-7115.

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 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](http://www.taxes.ca.gov).

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