

For Immediate Release
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Contact: NR 35-13-G
Jaime Garza
1-916-327-8988

New Sales and Use Tax Rates Effective April 1, 2013
BOE Reminds Californians of New Tax Rates in 3 Counties and 24 Cities

Sacramento – The California State Board of Equalization (BOE) wants to remind seller’s permit holders and consumers that new sales and use tax rates take effect on April 1, 2013.

Voters in Marin, San Mateo, and Santa Clara counties, as well as those in 19 California cities, approved sales and use tax increases which take effect on this date. These cities and the new, applicable tax rates are included in a [Special Notice](#) sent to BOE seller’s permit holders.

Voters in the cities of Williams (Colusa County) and Salinas (Monterey County) approved extending their city-wide sales and use taxes indefinitely. Trinidad’s (Humboldt County) current city-wide tax will be applicable through March 31, 2017 and Hollister’s (San Benito County) city-wide tax is effective through March 31, 2018. Fresno County will keep its county-wide sales and use tax for library services until March 31, 2029.

Retailers generally must 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 who 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:

- Have a business location in the tax area;
- Deliver into the tax area using their vehicles; or
- Have a representative in the area that makes sales, deliveries, installations, or takes 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.

Helpful information:

California City & County Sales & Use Tax Rates: www.boe.ca.gov/cgi-bin/rates.cgi

General Information:

Available at www.boe.ca.gov or BOE’s Taxpayer Information Service at 1-800-400-7115

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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.

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