

For Immediate Release
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New Sales and Use Tax Rate Effective July 1, 2013 **BOE Reminds Californians of New Tax Rate in Atwater**

Sacramento – The California State Board of Equalization (BOE) is reminding seller's permit holders and consumers that a new sales and use tax rate takes effect on July 1, 2013, in the City of Atwater, which is located in Merced County.

Voters in Atwater approved the new sales and use tax, which has a rate of .50 percent (.5%). This additional tax increases the total rate within the city to 8.00 percent (8%), up from the current 7.50 percent (7.5%) rate. Seller's permit holders received this [special notice](#), informing them of the new rate.

In general, retailers must apply Atwater's new tax rate if they:

- Operate outside of Atwater, but are engaged in business there and sell merchandise for use in the city.
- Sell autos, boats, or aircraft to customers who register them in Atwater.
- Collect tax on lease payments from property used in the city.

Retailers are considered to be engaged in business in Atwater if they:

- Have an Atwater business location;
- Deliver into the city using their vehicles; or
- Have a representative in the city limits 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 Section 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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