



# Special Notice

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711

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888-324-2798



## California Statewide Sales and Use Tax Rate to Decrease by 1% on July 1, 2011

### *Statewide Base Tax Rate Decreases from 8.25% to 7.25%*

Effective July 1, 2011, the statewide sales and use tax rate will decrease lowering the statewide base tax rate from 8.25 percent to 7.25 percent, unless the Legislature extends the tax rate increase before July 1, 2011. In areas where there are voter-approved district taxes, the total tax rate related to sales and purchases will be the statewide base tax rate of 7.25 percent plus the applicable district tax. (See page 3 or the [California Sales and Use Tax Rates by County and City](#).) Please check our website for any updates.

#### How do I find my current rate?

For a current listing of California sales and use tax rates by city and county, please visit our website at [www.boe.ca.gov/cgi-bin/rates.cgi](http://www.boe.ca.gov/cgi-bin/rates.cgi). Our website also includes a link to a free sales and use tax rate locator ([www.geotax.com](http://www.geotax.com)) that allows you to determine a tax rate for any address in the state. However, we provide the GeoTax link only as a public service. We do not maintain the website and are not responsible for the content or accuracy of the information on that site.

#### What is the date of sale?

A sale occurs when a customer takes title to or possession of an item. (Not when payment is received.) Consequently, sales are generally subject to the applicable tax rate in effect when the merchandise is delivered to the customer, unless the contract specifically identifies and passes title to the customer at a different time.

#### What if I collected tax at the incorrect rate?

If you incorrectly collect sales tax reimbursement or use tax at the higher tax rate on sales made on or after July 1, 2011, you must return the excess tax collected to your customer or remit it to the state as excess tax reimbursement.

#### How do I handle returned merchandise?

If a customer purchases merchandise before July 1, 2011, but returns it after that date, you should refund tax based on the rate in effect at the time of the sale (that is, the amount you collected from the customer).

#### What if I have a fixed-price contract?

In general, fixed-price contracts and fixed-price lease agreements entered into prior to the effective date of a tax increase are not subject to the tax increase. The fixed-price contract exemption, however, is designed to protect the business expectations of the parties when they enter into the contract and protect them from an unplanned increase in tax rate. When the tax rate decreases after the terms of your contract have been established, any sales made after the date of the tax decrease would be taxed at the new, lower rate.

#### How is the rate of the partial state tax exemptions affected?

Effective July 1, 2011, the partial state tax exemption rate will decrease from 6.25 percent to 5.25 percent for qualifying sales of the following:

- Teleproduction or other postproduction service equipment

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- Farm equipment and machinery
- Diesel fuel used in farming activities or food processing
- Timber harvesting equipment and machinery
- Racehorse breeding stock

**How do I obtain new tax rate charts?**

The [BOE-180, Sales Tax Reimbursement Schedules](#), for transactions up to \$100, are available at [www.boe.ca.gov/sutax/streimsched.htm](http://www.boe.ca.gov/sutax/streimsched.htm).

**How do I receive future notices via email?**

By maintaining your account email address, the BOE is able to send periodic notices and updates which are specific to you or your business in a more timely and cost efficient manner. You may add or update your account email address when you login as a registered eClient and select the Maintain Your Sales and Use Tax Account link. To register or to login as an eClient, begin by selecting the eServices tab at [www.boe.ca.gov](http://www.boe.ca.gov). You may also complete [BOE-345-WEB, Notice of Business Change](#).

**How can I get more information?**

Please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) or call our Taxpayer Information Section at 800-400-7115 (TTY: 711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

**California Sales and Use Tax Rates by County and City**  
Effective July 1, 2011  
(Includes state, county, local, and district taxes)

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**Statewide Base**  
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**from 8.25% to**  
**7.25%**

<b>ALAMEDA CO. 8.75%</b> City of San Leandro 9.00% City of Union City 9.25%	<b>MERCED CO. 7.25%</b> City of Gustine 7.75% City of Los Banos 7.75% City of Merced 7.75%	<b>SHASTA CO. 7.25%</b>
<b>ALPINE CO. 7.25%</b>	<b>MODOC CO. 7.25%</b>	<b>SIERRA CO. 7.25%</b>
<b>AMADOR CO. 7.75%</b>	<b>MONO CO. 7.25%</b> Mammoth Lakes 7.75%	<b>SISKIYOU CO. 7.25%</b>
<b>BUTTE CO. 7.25%</b>	<b>MONTEREY CO. 7.25%</b> City of Del Rey Oaks 8.25% City of Marina 8.25% City of Pacific Grove 8.25% City of Salinas 7.75% City of Sand City 7.75% City of Seaside 8.25%	<b>SOLANO CO. 7.375%</b>
<b>CALAVERAS CO. 7.25%</b>	<b>NAPA CO. 7.75%</b>	<b>SONOMA CO. 8.00%</b> City of Cotati 8.50% City of Rohnert Park 8.50% City of Santa Rosa 8.50% City of Sebastopol 8.25%
<b>COLUSA CO. 7.25%</b> City of Williams 7.75%	<b>NEVADA CO. 7.375%</b> City of Nevada City 7.875% Town of Truckee 7.875%	<b>STANISLAUS CO. 7.375%</b> City of Ceres 7.875%
<b>CONTRA COSTA CO. 8.25%</b> City of Concord 8.75% City of El Cerrito 9.25% City of Pinole 8.75% City of Richmond 8.75%	<b>ORANGE CO. 7.75%</b> City of La Habra 8.25%	<b>SUTTER CO. 7.25%</b>
<b>DEL NORTE CO. 7.25%</b>	<b>PLACER CO. 7.25%</b>	<b>TEHAMA CO. 7.25%</b>
<b>EL DORADO CO. 7.25%</b> City of Placerville 7.75% City of So. Lake Tahoe 7.75%	<b>RIVERSIDE CO. 7.75%</b> City of Cathedral City 8.75%	<b>TRINITY CO. 7.25%</b>
<b>FRESNO CO. 7.975%</b> City of Reedley 8.475% City of Sanger 8.725% City of Selma 8.475%	<b>SACRAMENTO CO. 7.75%</b> City of Galt 8.25%	<b>TULARE CO. 7.75%</b> City of Dinuba 8.50% City of Farmersville 8.25% City of Porterville 8.25% City of Tulare 8.25% City of Visalia 8.00%
<b>GLENN CO. 7.25%</b>	<b>SAN BENITO CO. 7.25%</b> City of Hollister 8.25% City of San Juan Bautista 8.00%	<b>TUOLUMNE CO. 7.25%</b> City of Sonora 7.75%
<b>HUMBOLDT CO. 7.25%</b> City of Arcata 8.00% City of Eureka 8.00% City of Trinidad 8.00%	<b>SAN BERNARDINO CO. 7.75%</b> City of Montclair 8.00% City of San Bernardino 8.00%	<b>VENTURA CO. 7.25%</b> City of Oxnard 7.75% City of Port Hueneme 7.75%
<b>IMPERIAL CO. 7.75%</b> City of Calexico 8.25%	<b>SAN DIEGO CO. 7.75%</b> City of El Cajon 8.75% City of La Mesa 8.50% City of National City 8.75% City of Vista 8.25%	<b>YOLO CO. 7.25%</b> City of Davis 7.75% City of West Sacramento 7.75% City of Woodland 8.00%
<b>INYO CO. 7.75%</b>	<b>SAN FRANCISCO CO. 8.50%</b>	<b>YUBA CO. 7.25%</b> City of Wheatland 7.75%
<b>KERN CO. 7.25%</b> City of Arvin 8.25% City of Delano 8.25%	<b>SAN JOAQUIN CO. 7.75%</b> City of Manteca 8.25% City of Stockton 8.00% City of Tracy 8.25%	
<b>KINGS CO. 7.25%</b>	<b>SAN LUIS OBISPO CO. 7.25%</b> City of Arroyo Grande 7.75% City of Grover Beach 7.75% City of Morro Bay 7.75% City of Pismo Beach 7.75% City of San Luis Obispo 7.75%	
<b>LAKE CO. 7.25%</b> City of Clearlake 7.75% City of Lakeport 7.75%	<b>SAN MATEO CO. 8.25%</b> City of San Mateo 8.50%	
<b>LASSEN CO. 7.25%</b>	<b>SANTA BARBARA CO. 7.75%</b>	
<b>LOS ANGELES CO. 8.75%</b> City of Avalon 9.25% City of El Monte 9.25% City of Inglewood 9.25% Pico Rivera 9.75% Santa Monica 9.25% South El Monte 9.25% City of South Gate 9.75%	<b>SANTA CLARA CO. 8.25%</b> City of Campbell 8.50%	
<b>MADERA CO. 7.75%</b>	<b>SANTA CRUZ CO. 8.00%</b> City of Capitola 8.25% City of Santa Cruz 8.50% City of Watsonville 8.25%	
<b>MARIN CO. 8.00%</b> City of Novato 8.50% City of San Rafael 8.50%		
<b>MARIPOSA CO. 7.75%</b>		
<b>MENDOCINO CO. 7.25%</b> City of Fort Bragg 7.75% City of Point Arena 7.75% City of Ukiah 7.75% City of Willits 7.75%		