New Sales and Use Tax Rates  
Effective April 1, 2010

<table>
<thead>
<tr>
<th>AREA</th>
<th>New Code</th>
<th>New Acronym</th>
<th>Old Rate</th>
<th>New Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Gustine (Merced County)</td>
<td>224</td>
<td>GSTG</td>
<td>8.25%</td>
<td>8.75%</td>
</tr>
<tr>
<td>City of San Mateo (San Mateo County)</td>
<td>226</td>
<td>SMTG</td>
<td>9.25%</td>
<td>9.50%</td>
</tr>
</tbody>
</table>

Please note: The tax rate in areas of the county outside these cities will remain the same.

For more information, please see our website at [www.boe.ca.gov](http://www.boe.ca.gov) or call our Taxpayer Information Section at 800-400-7115, (TDD/TTY: 800-735-2929) Monday through Friday 8:00 a.m. to 5:00 p.m. excluding state holidays.