



# Special Notice

---

**STATE BOARD  
OF EQUALIZATION**

450 N STREET  
SACRAMENTO, CA 95814

**BOARD MEMBERS**

BETTY T. YEE  
First District  
San Francisco

SEN. GEORGE RUNNER (RET.)  
Second District  
Lancaster

MICHELLE STEEL  
Third District  
Rolling Hills Estates

JEROME E. HORTON  
Fourth District  
Los Angeles

JOHN CHIANG  
State Controller

**EXECUTIVE DIRECTOR**  
KRISTINE CAZADD

BOE WEBSITE AND  
BOARD MEMBER CONTACT  
INFORMATION  
[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
**800-400-7115**  
TTY  
**711**

## City of Sanger Sales Tax Holiday

The City of Sanger recently passed a resolution calling for a sales tax holiday on December 3-4, 2011. The current sales tax rate in the City of Sanger is 8.725 percent. The sales tax holiday applies only to the 1.75 percent sales tax rate imposed by the City of Sanger (1.0 percent local tax plus 0.75 percent City of Sanger Public Safety Transactions and Use Tax), allowing customers to pay sales tax reimbursement to retailers at a rate of 6.975 percent.

Retailers are still required to report and pay sales tax to the Board of Equalization (BOE) for sales made during the tax holiday period at the full sales tax rate of 8.725 percent. Therefore, reporting taxable sales for the tax holiday period should be the same as reporting taxable sales for the rest of the reporting period. However, under the resolution, retailers in the City of Sanger may collect sales tax reimbursement from customers on retail sales at a rate of 6.975 percent for taxable sales made during the sales tax holiday period. To make up the difference between what is collected in sales tax reimbursement from customers and what is reported and paid to the BOE, the retailer would be required to submit a reimbursement claim to the City of Sanger.

If consumers or retailers have any questions regarding the parameters of the sales tax holiday, inquiries should be submitted to the [City of Sanger](#).

