



## Van Nuys District Office Has Moved to Glendale

The California State Board of Equalization (BOE) has moved its Van Nuys District Office to a new location in Glendale at 505 North Brand Boulevard, Suite 700, Glendale, California 91203-3946; telephone number 1-818-543-4900; fax number 1-818-551-2946.

The new location offers taxpayers easy freeway access and an improved customer service lobby with self-service kiosks.

For your convenience, many services can be accomplished through our website, via mail, or over the phone. Please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) for a listing of all [BOE offices](#), and general information, or for online payment, filing, and registration services. You may also call our Customer Service Center at 1-800-400-7115 (TTY:711), Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

## New BOE District Boundaries

The BOE is comprised of four districts, each with a population of approximately 9.5 million people. Voters from each district elect a Board Member as their representative. The fifth Board Member is the State Controller, who is elected statewide.

Boundaries for state Assembly, Senate, Congressional, and BOE districts are redrawn every ten years to address changes to California's population. This process is called redistricting.

In 2011, the California Citizens Redistricting Commission drew new district boundaries for the Assembly, Senate, Congress, and the BOE based on 2010 federal census data.

The new boundaries for the BOE districts were effective January 1, 2015. Following the November 4, 2014 general election, the new Board Members took office beginning January 5, 2015.

You may view the final certified maps for the new BOE districts at [We Draw the Lines](#).

**The following counties, or portions of these counties, were affected by redistricting:**

- Glenn
- Tehama
- Santa Barbara
- Ventura
- Portions of Los Angeles County
- Portions of San Bernardino County

To find your current Board Member, go to [Find Your Board Member](#) and enter your address.

## Annual Taxpayers' Bill of Rights Hearings

Do you have suggestions for improving our services? Do you have an idea for changing a tax or fee policy or procedure? If you do, come share your ideas and concerns with our Board Members at our annual Taxpayers' Bill of Rights hearings. You may present your proposal in person or in writing for either the business or property tax portion of the hearings.

The annual Taxpayers' Bill of Rights hearings for 2015 are scheduled for May 27 in Sacramento and June 23 in Culver City, both starting at approximately 1:30 p.m.

Although you are not required to make advance arrangements to speak, it will help us to prepare if you contact the [Taxpayers' Rights Advocate Office](#) at 1-888-324-2798 beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it during your oral presentation.

For more details, please call the Advocate Office or visit them at [www.boe.ca.gov](http://www.boe.ca.gov), where you can also view the office's latest [annual report](#).

### BOARD MEMBERS

SEN. GEORGE RUNNER (RET.)  
First District  
Lancaster

FIONA MA, CPA  
Second District  
San Francisco

JEROME E. HORTON  
Third District  
Los Angeles County

DIANE L. HARKEY  
Fourth District  
Orange County

BETTY T. YEE  
State Controller

**EXECUTIVE DIRECTOR**  
CYNTHIA BRIDGES

## Sales and Use Tax Rate Changes Effective April 1, 2015

The tax rate changes listed below apply only within the indicated city or county limits. Cities subject to an increase in both the county and city rate are noted below. If you are not sure what the correct tax rate is for your area or business location, visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) and click on the "Find a TAX RATE by Address" button to find the rate for a specific address. (Note: The new rates will not be available on this website until April 1, 2015.)

NEW DISTRICT TAXES				
Citywide	New Code	Acronym	Prior Rate	New Rate
<b>City of Atascadero</b> (located in San Luis Obispo County)	419	ATAC	7.500%	8.000%
<b>City of Benicia</b> (located in Solano County)	423	BNCG	7.625%	8.625%
<b>City of Coachella</b> (located in Riverside County)	416	COAC	8.000%	9.000%
<b>City of El Cerrito</b> (located in Contra Costa County) <sup>1</sup>	383	ELCG	9.500%	10.000%
<b>City of Guadalupe</b> (located in Santa Barbara County)	421	GUAD	8.000%	8.250%
<b>Town of Paradise</b> (located in Butte County)	381	PTTG	7.500%	8.000%
<b>City of Pinole</b> (located in Contra Costa County)	385	PNGT	9.000%	9.500%
<b>City of Rancho Cordova</b> (located in Sacramento County)	418	RHCG	8.000%	8.500%
<b>City of Red Bluff</b> (located in Tehama County)	424	RDBF	7.500%	7.750%
<b>City of Richmond</b> (located in Contra Costa County)	387	RHMG	9.000%	9.500%
<b>City of Sausalito</b> (located in Marin County)	393	SAUG	8.500%	9.000%
<b>City of Stanton</b> (located in Orange County)	414	STGT	8.000%	9.000%
Countywide	New Code	Acronym	Prior Rate	New Rate
<b>Alameda County</b> <sup>2</sup> (applies to all unincorporated areas and the cities of Alameda, Berkeley, Dublin, Emeryville, Fremont, Livermore, Newark, Oakland, Piedmont, and Pleasanton)	378	ACTC	9.000%	9.500%
<i>City of Albany</i>	429	ALBG	9.500%	10.000%
<i>City of Hayward</i>	430	HWDG	9.500%	10.000%
<i>City of San Leandro</i> <sup>3</sup>	380	SLDG	9.250%	10.000%
<i>City of Union City</i> <sup>4</sup>	428	UCGF	9.500%	10.000%
<b>Del Norte County</b> (applies to the entire county, including Crescent City)	388	DNCF	7.500%	7.750%
<b>Humboldt County</b> (applies to all unincorporated areas and the cities of Fortuna, Ferndale, Blue Lake, and Trinidad)	389	HBGT	7.500%	8.000%
<i>City of Arcata</i>	425	ARGF	8.250%	8.750%
<i>City of Eureka</i> <sup>5</sup>	427	ERST	8.250%	8.750%
<i>City of Rio Dell</i> <sup>6</sup>	391	RDGT	7.500%	9.000%
<i>City of Trinidad</i>	426	TRGF	8.250%	8.750%
<b>Monterey County</b> (applies to all unincorporated areas only)	394	MSTD	7.500%	7.625%
<i>City of Carmel-by-the-Sea</i>	400	CBSG	8.500%	8.625%
<i>City of Del Rey Oaks</i> <sup>7</sup>	410	DROG	8.500%	9.125%
<i>City of Gonzales</i> <sup>7</sup>	408	GZGT	7.500%	8.125%
<i>City of Greenfield</i>	399	GFGT	8.500%	8.625%
<i>City of King City</i> <sup>7</sup>	402	KING	7.500%	8.125%
<i>City of Marina</i> <sup>8</sup>	397	MRNA	8.500%	8.625%
<i>City of Monterey</i> <sup>9</sup>	404	MTRS	7.500%	8.625%
<i>City of Pacific Grove</i>	396	PGRV	8.500%	8.625%



Countywide	New Code	Acronym	Prior Rate	New Rate
City of Salinas <sup>9</sup>	406	SLGT	8.000%	9.125%
City of Sand City <sup>10</sup>	412	SANG	8.000%	8.625%
City of Seaside	395	SEAS	8.500%	8.625%
City of Soledad <sup>11</sup>	398	STEG	8.500%	8.625%
CURRENT DISTRICT TAXES ENDING				
City	Code	Acronym	Current Rate	Rate As of 4-1-15
City of El Cajon (located in San Diego County)	208	ECPS	9.000%	8.50%
CURRENT DISTRICT TAXES EXTENDED				
County/City	Code	Acronym	Tax Rate	Expiration Date
Fresno County	099	FCZA	8.225%	3-31-25
City of Concord (located in Contra Costa County)	242	CNCD	9.000%	3-31-25
City of National City (located in San Diego County)	137	NCGT	9.000%	9-30-36
City of Oakdale (located in Stanislaus County)	279	ODGT	8.125%	3-31-20
City of Pismo Beach (located in San Luis Obispo County)	185	PSMO	8.000%	3-31-27
City of San Luis Obispo (located in San Luis Obispo County)	157	SLOG	8.000%	3-31-23
City of Ukiah (located in Mendocino County)	273	UKGT	8.125%	Indefinite

<sup>1</sup> One of the city's existing taxes of 0.50% (ELCT) was increased to 1.00%, the expiration date extended to March 31, 2027, and the acronym changed to ELCE. The code for this tax and the existing city tax, ESCL, are changing to the new code 383.

<sup>2</sup> The county increased an existing 0.50% tax to 1.00% and extended the expiration date to March 31, 2045.

<sup>3</sup> The city increased its existing 0.25% tax to 0.50% and extended the expiration date to March 31, 2045 (in addition to the countywide increase of 0.50%).

<sup>4</sup> Existing city tax of 0.50% set to expire March 31, 2015, was extended to March 31, 2025.

<sup>5</sup> One of the city's existing taxes of 0.50% was extended with a new expiration date of June 30, 2021. The code for the other existing tax, ERKA, is also changing to the new code 427.

<sup>6</sup> The city approved a new tax of 1.00% (in addition to the new countywide increase of 0.50%).

<sup>7</sup> The city approved a new tax of 0.50% (in addition to the new countywide increase of 0.125%).

<sup>8</sup> Existing city tax of 1.00% set to expire March 31, 2016, was extended to March 31, 2026.

<sup>9</sup> The city approved a new tax of 1.00% (in addition to the new countywide increase of 0.125%).

<sup>10</sup> The city increased its existing 0.50% tax to 1.00% and extended it indefinitely (in addition to the new countywide increase of 0.125%).

<sup>11</sup> Existing city tax of 1.00% set to expire September 30, 2017, was extended to September 30, 2032.

### How will I know when a rate changes?

We email notifications to retailers in and around the affected locations when a tax rate changes. Make sure your email and street mailing addresses are correct on your account to ensure you receive notice when the tax rate changes occur. If you have not been receiving these notifications, contact our Customer Service Center at 1-800-400-7115 (TTY:711), to correct the current email and/or business mailing address on your account, or add a new email address. You can also sign up on our [website](#) to receive the latest news and updates from us by email. Go to the [How Do I . . .](#) column, click on the [More](#) arrow, and select [Sign Up for BOE Updates](#) under the *Additional Information* column.

### How do I know if an address is within city limits?

We offer several tools on our website to help retailers identify the correct tax rate. You can look up a [tax rate by address](#), check our guide of [tax rates by city and county](#), or visit a city website. If after checking these sites you still have questions about a tax rate at a particular address, you should contact that city directly.

### Where can I get more information?

For more information on city and county tax rates, go to the *Popular Topics* category on our [home page](#) and select [Latest Sales and Use Tax Rates](#). You can also call our Customer Service Center at 1-800-400-7115 (TTY:711) where representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.



## The “New” California Film and Television Tax Credit Program

A new law establishes a “New” Film and TV Tax Credit Program for taxable years beginning on or after January 1, 2016 (Assembly Bill 1839). The California Film and Television (Film & TV) Tax Credit Program, administered by the California Film Commission (CFC) allows qualified taxpayers a tax credit against income and/or sales and use tax liabilities based on qualified expenditures for film and television shows produced in California.

### Application of Tax Credit Against Sales and Use Tax Liabilities Recap

If you are a qualified taxpayer who has been issued a certified Tax Credit Certificate by the CFC, or if you are an affiliate of a qualified taxpayer that has been assigned unused credits, you may qualify to use credits to obtain a refund on qualified sales and use taxes. You as the qualified taxpayer, or your assignee, may make an irrevocable election to apply the tax credit against your sales and use tax liabilities. In the case of an assignee, prior to making the election, the tax credit must have been assigned on your California franchise or income tax return.

### How to Claim the Credit

To file a claim for refund of sales and use tax, you must complete [BOE-318, California Film and Television Tax Credit](#). For more information on applying tax credits against sales and use tax liabilities, please visit [www.boe.ca.gov/sutax/film\\_tv\\_tax\\_credit.htm](http://www.boe.ca.gov/sutax/film_tv_tax_credit.htm).

### Changes to the CFC Film and TV Tax Credit Program

Please visit the CFC website at [www.film.ca.gov/Incentives.htm](http://www.film.ca.gov/Incentives.htm) for information on the Film and TV Tax Credit Program such as:

- New ranking system that replaces the current lottery system
- Funding increase from \$100 million to \$330 million per fiscal year
- Expands eligibility to big budget feature films, one-hour TV series, and TV pilots
- Examples of qualified expenditures
- Tax allocation percentages
- Initial application period starting in May 2015—TV only

## Certain Retailers Are No Longer Required to Collect the Lumber Products Assessment

Effective January 1, 2015, lumber retailers selling less than \$25,000 of qualifying lumber products in the previous calendar year are not required to collect the one percent lumber products assessment from their customers.

If your reported sales of qualifying lumber and engineered wood products were less than \$25,000 in a calendar year, you are not required to collect the lumber products assessment from your customers for the subsequent calendar year. You may stop collecting the assessment beginning January 1, 2015. However, as a convenience to your customers, you may voluntarily continue to charge and collect the lumber products assessment from your customers and report and pay it to the BOE. No action is required on your part and the BOE will continue to provide the lumber schedule with your return.

If you are not required to collect the one percent lumber products assessment and you do not want to voluntarily continue to collect it from your customers, you must do the following:

- Notify the BOE to remove the lumber schedule from your account. You may call our Customer Service Center at 1-800-400-7115 (TTY:711), or contact your nearest BOE office to request that the lumber schedule be removed from your account. To find the nearest office, enter “[Field Office](#)” in BOE’s website search box at [www.boe.ca.gov](http://www.boe.ca.gov).
- Notify your customers that they are responsible for reporting and paying the lumber products assessment on their purchases directly to the BOE. To easily notify your customers, you can download and print our flyer located on our California Lumber Products Assessment page at [www.boe.ca.gov/industry/lumber\\_products.html](http://www.boe.ca.gov/industry/lumber_products.html). From this page, select the [Retailers](#) tab, and find the link for the flyer under the heading, *Certain Retailers No Longer Required to Collect Lumber Assessment*.

For more information, please see our [California Lumber Products Assessment page](#).

## For More Information

All telephone numbers are toll-free.

### Internet

[www.boe.ca.gov](http://www.boe.ca.gov)  
[www.taxes.ca.gov](http://www.taxes.ca.gov)

### Customer Service Center

1-800-400-7115 (TTY:711)

### Requests for Fax Copies

1-800-400-7115

(Choose automated services)

### Seller’s Permit

#### Verification

1-888-225-5263

[www.boe.ca.gov](http://www.boe.ca.gov)

### Taxpayers’ Rights

#### Advocate

1-888-324-2798

[www.boe.ca.gov](http://www.boe.ca.gov)

### Tax Evasion Hotline

1-888-334-3300

### State Legislation

[www.leginfo.ca.gov/bilinfo.html](http://www.leginfo.ca.gov/bilinfo.html)

## More Articles Available Online!

There are occasions when we have more articles than we have space for in this print version of the Tax Information Bulletin. The additional articles are available online at [www.boe.ca.gov/news/tib15.htm](http://www.boe.ca.gov/news/tib15.htm).

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