



Special Notice

STATE BOARD
OF EQUALIZATION

New Sales and Use Tax Rates Effective April 1, 2011

450 N STREET
SACRAMENTO, CA 95814

Voters in 13 cities in California have approved new district taxes (transactions and use taxes) that become effective April 1, 2011. The new rates apply only within each city's incorporated limits. The tax rates outside the incorporated city limits will remain the same.

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

INTERIM
EXECUTIVE DIRECTOR
KRISTINE CAZADD

BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
800-400-7115
TTY
711

TAXPAYERS' RIGHTS
ADVOCATE
888-324-2798

In addition, the City of Scotts Valley Transactions and Use Tax (SVGF) will end on March 31, 2011, resulting in a tax rate decrease within the city limits of Scotts Valley.

In Sonoma County, the countywide Sonoma County Open Space Authority (SCOS) 0.25 percent district tax will end on March 31, 2011. Beginning April 1, 2011, the Sonoma County Agricultural Preservation & Open Space District (SAPD) 0.25 percent district tax will take effect. Therefore, the tax rates throughout Sonoma County (*exception: City of Santa Rosa*) will remain the same.

The table below summarizes the new sales and use tax rates.

| DISTRICT TAX AREA | COUNTY | ACRONYM | CODE | OLD RATE | NEW RATE |
|------------------------|--------------|---------|------|----------|----------|
| City of San Leandro | Alameda | SLGF | 238 | 9.75% | 10.00% |
| City of Union City | Alameda | UCGF | 240 | 9.75% | 10.25% |
| City of Concord | Contra Costa | CNCD | 242 | 9.25% | 9.75% |
| City of El Cerrito | Contra Costa | ELCT | 244 | 9.75% | 10.25% |
| City of Placerville | El Dorado | PLST | 246 | 8.50% | 8.75% |
| City of Eureka | Humboldt | ERST | 248 | 8.50% | 9.00% |
| City of Santa Monica | Los Angeles | STMA | 250 | 9.75% | 10.25% |
| City of South El Monte | Los Angeles | SEMT | 252 | 9.75% | 10.25% |
| City of Novato | Marin | NOVT | 254 | 9.00% | 9.50% |
| City of Marina | Monterey | MRNA | 255 | 8.25% | 9.25% |
| City of Tracy | San Joaquin | TRCY | 257 | 8.75% | 9.25% |
| City of Scotts Valley | Santa Cruz | SVGF | 216 | 9.25% | 9.00% |
| County of Sonoma | Sonoma | SAPD | 259 | 9.00% | 9.00%* |
| City of Santa Rosa | Sonoma | SRGF | 264 | 9.25% | 9.50% |
| City of Wheatland | Yuba | WTLD | 265 | 8.25% | 8.75% |

*The rate is higher in the following cities which have additional district taxes and their codes have changed: Sebastopol (260), Cotati (261), Rohnert Park (262), and Santa Rosa (264).

Do you need assistance determining whether an address is within a special tax district?

Some cities have developed a database to help you identify addresses located within special taxing jurisdictions. In cooperation with these cities, BOE's website contains links to city address databases (www.boe.ca.gov/sutax/cityaddresses.htm). If you do not find the city you are looking for, or have questions about an address, you should contact the cities directly.

As a public service, BOE provides a link to www.geotax.com; a free sales and use tax rate locator. We do not maintain that website and are not responsible for the content or accuracy of the Geotax website.



Do you want to 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 log in as a registered [eClient](#) and select the *Maintain Your Sales and Use Tax Account* link. To register or to log in as an eClient, begin by selecting the eServices tab at www.boe.ca.gov. You may also complete [BOE-345-WEB](#), *Notice of Business Change*.

For More Information

The City and County Tax Rates page (www.boe.ca.gov/sutax/pam71.htm) on our website contains additional information regarding tax rates and district taxes. For a complete listing of California tax rates, you may refer to publication 71, *California City and County Sales and Use Tax Rates*. For information on district taxes, please refer to [publication 44](#), *District Taxes*, and [publication 105](#), *District Taxes and Delivered Sales*. You can download or order copies of publications and forms from our website or call our Taxpayer Information Section at 800-400-7115 (TTY: 711) where customer service representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m., Pacific time, except state holidays.