



# Special Notice

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**CALIFORNIA STATE BOARD  
OF EQUALIZATION**  
450 N STREET  
SACRAMENTO, CA 95814

## Volunteer Fire Departments May No Longer Need to Collect Sales Tax During Fundraisers

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

CUSTOMER SERVICE CENTER  
**1-800-400-7115**

TTY  
**711**

From January 1, 2016 through December 31, 2020, qualified all-volunteer fire departments are no longer required to report sales tax, have a seller's permit, or file sales tax returns for the sale of tangible personal property, including clothing and hot prepared food products, when the profits are used to further the department's purposes. Instead, your all-volunteer fire department may be considered the consumer of items sold. As a consumer, tax applies when you purchase the items to sell during fundraising activities.

To qualify, an "all-volunteer fire department" must meet *all* of the following requirements:

- Not pay members a regular salary, but may pay members hourly or per incident
- Have as its purpose the protection of lives, property, and environment within a designated geographical area from fire, disasters, and emergency incidents
- Be regularly organized for volunteer fire department purposes
- Qualify as a tax exempt nonprofit organization, and
- Not have gross receipts of more than \$100,000 in each of the two prior calendar years.

### How do I obtain more information?

For more information, please see [Senate Bill 598](#), Ch. 248 (2015). 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), excluding state holidays.