



California State Board of Equalization

INFORMATION UPDATE

Since this notice was published in March 2017, the information provided has changed regarding the city of Ukiah tax increase. The language in the notice stated that the city of Ukiah's 0.50 percent tax increase, approved by voters in November 2016, was being challenged by a lawsuit, and the California State Board of Equalization (BOE) could not administer this tax until the lawsuit had been resolved.

After the notices were published, but before April 1, 2017, the BOE determined that the new tax for the city of Ukiah *could* be administered while the lawsuit was ongoing, and the tax became operational April 1, 2017. A separate [notice](#) was published notifying taxpayers of the city of Ukiah's tax rate increase. Subsequently, the lawsuit challenging the validity of this tax was withdrawn.

Sales and Use Tax Rate Changes Operative April 1, 2017

The tax rate changes listed below apply only within the indicated city limits. To find the correct tax rate for your area or business location, visit www.boe.ca.gov, click the *Find a SALES TAX RATE by Address* button located on the upper left, and enter the address as prompted. (Please note: The new rates will not be available on this webpage until April 1, 2017.)

The new tax rates will be available to view and to download from a spreadsheet prior to April 1, 2017, on our website at www.boe.ca.gov. Look under the category *Popular Topics*, and select the link *All 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.

Two additional district taxes approved by California voters in November 2016 are not operative until:

- **July 1, 2017**—Los Angeles County imposes a new 0.50 percent tax and extends indefinitely an existing 0.50 percent tax (LAMT).
- **April 1, 2018**—City of Vacaville’s existing 0.25 percent tax expires March 31, 2018, and a new 0.75 percent tax is imposed from April 1, 2018, until March 31, 2027.

Additionally, the validity of the City of Ukiah’s 0.50 percent tax increase, which was also approved by voters in November 2016, is being challenged in a lawsuit. Therefore, the tax cannot be administered until the lawsuit has been resolved. We will distribute separate notices for all three of these tax changes prior to their operative dates.

| NEW DISTRICT TAXES | | | | |
|--|----------|---------|------------|----------|
| Citywide | New Code | Acronym | Prior Rate | New Rate |
| City of Belmont (located in San Mateo County) | 540 | BMTG | 8.750% | 9.250% |
| City of Chula Vista (located in San Diego County) | 532 | CVGT | 7.750% | 8.250% |
| City of Clearlake (located in Lake County) | 468 | CRMI | 7.750% | 8.750% |
| City of Del Mar (located in San Diego County) | 534 | DELG | 7.750% | 8.750% |
| City of Downey (located in Los Angeles County) | 474 | DWYG | 8.750% | 9.250% |
| City of East Palo Alto (located in San Mateo County) | 542 | EPAG | 8.750% | 9.250% |
| City of El Centro (located in Imperial County) | 462 | ECTG | 7.750% | 8.250% |
| Town of Fairfax (located in Marin County) ¹ | 478 | FAXG | 8.750% | 9.000% |
| City of Fortuna (located in Humboldt County) | 460 | FOGT | 7.750% | 8.500% |
| City of Fountain Valley (located in Orange County) | 512 | FVGT | 7.750% | 8.750% |
| City of Hemet (located in Riverside County) | 515 | HMGH | 7.750% | 8.750% |
| City of Indio (located in Riverside County) | 517 | INGT | 7.750% | 8.750% |
| City of Isleton (located in Sacramento County) | 527 | ISGT | 8.250% | 8.750% |
| City of La Palma (located in Orange County) | 508 | LAPG | 7.750% | 8.750% |
| City of La Quinta (located in Riverside County) | 521 | LQUG | 7.750% | 8.750% |
| City of Lakeport (located in Lake County) | 466 | LAKG | 7.750% | 8.750% |
| Town of Loomis (located in Placer County) | 513 | LOOG | 7.250% | 7.500% |
| City of Lynwood (located in Los Angeles County) | 470 | LWDG | 8.750% | 9.750% |
| City of Madera (located in Madera County) | 476 | MADG | 7.750% | 8.250% |
| City of Martinez (located in Contra Costa County) | 453 | MRMS | 8.250% | 8.750% |
| City of Menifee (located in Riverside County) | 525 | MENG | 7.750% | 8.750% |
| City of Newark (located in Alameda County) | 451 | NEGT | 9.250% | 9.750% |
| City of Orland (located in Glenn County) | 458 | ORDG | 7.250% | 7.750% |
| City of Placerville (located in El Dorado County) | 457 | PVWS | 7.750% | 8.250% |
| City of Pleasant Hill (located in Contra Costa County) | 455 | PLGT | 8.250% | 8.750% |
| City of Ridgecrest (located in Kern County) ² | 463 | RIDG | 8.000% | 8.250% |
| City of Riverside (located in Riverside County) | 519 | RIVG | 7.750% | 8.750% |
| City of Santa Monica (located in Los Angeles County) ³ | 472 | SAMG | 9.250% | 9.750% |
| City of Santa Paula (located in Ventura County) | 572 | SPLT | 7.250% | 8.250% |

| Citywide | New Code | Acronym | Prior Rate | New Rate |
|--|----------|--------------------------------|------------|----------|
| City of St. Helena (located in Napa County) | 501 | SHGT | 7.750% | 8.250% |
| City of Stockton (located in San Joaquin County) | 538 | SSLR | 8.750% | 9.000% |
| City of Suisun City (located in Solano County) | 555 | SUGT | 7.375% | 8.375% |
| City of Temecula (located in Riverside County) | 523 | TEMG | 7.750% | 8.750% |
| City of Tracy (located in San Joaquin County) | 536 | TRCG | 7.750% | 8.250% |
| City of Ventura (located in Ventura County) | 573 | SBVT | 7.250% | 7.750% |
| City of Visalia (located in Tulare County) | 571 | VISG | 8.000% | 8.500% |
| City of Wasco (located in Kern County) | 464 | WASG | 7.250% | 8.250% |
| City of West Sacramento (located in Yolo County) | 575 | WSCG | 7.750% | 8.000% |
| City of Westminster (located in Orange County) | 510 | WESG | 7.750% | 8.750% |
| City of Yreka (located in Siskiyou County) | 553 | YRKG | 7.250% | 7.750% |
| Town of Yucca Valley (located in San Bernardino County) ⁴ | 530 | YUCG/YCST | 7.750% | 8.750% |
| Countywide | Code | Acronym | Prior Rate | New Rate |
| Merced County (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 481 | META | 7.250% | 7.750% |
| City of Atwater | 485 | ATWS | 7.750% | 8.250% |
| City of Gustine | 484 | GSTG | 7.750% | 8.250% |
| City of Los Banos | 482 | LBPS | 7.750% | 8.250% |
| City of Merced | 483 | MRCO | 7.750% | 8.250% |
| Monterey County (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 487 | MTSF | 7.375% | 7.750% |
| City of Carmel-by-the-Sea | 495 | CBSG | 8.375% | 8.750% |
| City of Del Rey Oaks ⁵ | 490 | DLRY/DROG | 8.875% | 9.250% |
| City of Gonzales | 498 | GZGT | 7.875% | 8.250% |
| City of Greenfield | 494 | GRFD/GFGT | 9.125% | 9.500% |
| City of King City | 496 | KING | 7.875% | 8.250% |
| City of Marina | 492 | MRNA | 8.375% | 8.750% |
| City of Monterey | 497 | MTRS | 8.375% | 8.750% |
| City of Pacific Grove | 491 | PGRV | 8.375% | 8.750% |
| City of Salinas | 489 | SLNS/SLGT | 8.875% | 9.250% |
| City of Sand City | 499 | SANG | 8.375% | 8.750% |
| City of Seaside | 488 | SEAS | 8.375% | 8.750% |
| City of Soledad | 493 | STEG | 8.375% | 8.750% |
| Nevada County ⁶ (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 502 | NEVL | 7.375% | 7.500% |
| City of Grass Valley | 504 | GVTG | 7.875% | 8.000% |
| City of Nevada City ⁷ | 506 | NVSP ⁷ NVSI/NVGT | 8.250% | 8.750% |
| Town of Truckee | 503 | TRSR/TTRS | 8.125% | 8.250% |
| Santa Clara County (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 544 | SVTS | 8.500% | 9.000% |
| City of Campbell | 545 | CMPL | 8.750% | 9.250% |
| City of San Jose | 546 | SJGT | 8.750% | 9.250% |

| Countywide | Code | Acronym | Prior Rate | New Rate |
|---|------|------------|------------|----------|
| Santa Cruz County (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 548 | SCZT | 8.000% | 8.500% |
| City of Capitola ⁸ | 549 | CPGT/CPRG | 8.500% | 9.000% |
| City of Santa Cruz | 550 | STCZ | 8.500% | 9.000% |
| City of Scotts Valley | 552 | SVLY | 8.500% | 9.000% |
| City of Watsonville | 551 | WTPS/WTVL | 8.750% | 9.250% |
| Sonoma County (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 559 | SCLM | 8.000% | 8.125% |
| City of Cotati | 565 | COTI | 9.000% | 9.125% |
| City of Healdsburg | 564 | HDBG | 8.500% | 8.625% |
| City of Rohnert Park | 562 | RPGF | 8.500% | 8.625% |
| City of Santa Rosa ⁹ | 561 | SRGF/SRPS | 8.500% | 8.625% |
| City of Sebastopol | 560 | SEBG/SBCGS | 8.750% | 8.875% |
| City of Sonoma ¹⁰ | 563 | SOGT | 8.500% | 8.625% |
| Stanislaus County (This rate applies to all unincorporated areas and any cities that do not have district taxes.) | 567 | SLFR | 7.375% | 7.875% |
| City of Ceres | 568 | CRPS | 7.875% | 8.375% |
| City of Oakdale | 569 | ODGT | 7.875% | 8.375% |

CURRENT DISTRICT TAXES ENDING

| City | Code | Acronym | Current Rate | Rate as of 4-1-17 |
|---|------|---------|--------------|-------------------|
| Town of Fairfax (located in Marin County) ¹ | 314 | FFGT | 8.750% | 9.000% |

DISTRICT TAXES EXTENDED

| County/City | Code | Acronym | Tax Rate | Expiration Date |
|---|------|---------|----------|-----------------|
| San Mateo County | 327 | SMGT | 8.750% | 3-31-43 |
| City of Delano (located in Kern County) | 170 | DLNO | 8.250% | 3-31-28 |
| City of Fairfield (located in Solano County) | 337 | FLDG | 8.375% | 3-31-33 |
| City of Hollister (located in San Benito County) | 171 | HLST | 8.250% | 3-31-38 |
| City of Rio Vista (located in Solano County) | 339 | RVGG | 8.125% | 3-31-22 |
| City of Sanger (located in Fresno County) | 179 | SGPS | 8.725% | 6-30-28 |
| City of Trinidad (located in Humboldt County) | 426 | TRGF | 8.500% | 3-31-21 |
| City of Vallejo (located in Solano County) | 277 | VJGT | 8.375% | Indefinite |
| City of Woodland (located in Yolo County) | 236 | WDLT | 8.000% | 12-31-30 |

¹ Existing city tax of 0.50 percent (FFGT) to expire March 31, 2017. The city approved a new tax of 0.75 percent effective April 1, 2017.

² The city increased its existing tax of 0.75 percent (RTGT) to 1.00 percent effective April 1, 2017, and extended the expiration date.

³ The city increased its existing tax of 0.50 percent (STMA) to 1.00 percent with no expiration date.

⁴ The city approved two new 0.50 percent city taxes for different purposes for a city total of 1.00 percent.

⁵ Existing city tax of 1.00 percent (DLRY) to expire March 31, 2017, was extended.

⁶ The county increased its existing tax of 0.125 percent (NVPL) to 0.25 percent and extended the expiration date.

⁷ The city approved a new tax of 0.375 percent (NVSP) in addition to two existing city taxes of 0.50 percent (NVSI) and 0.375 percent (NVGT) for a city total of 1.25 percent district taxes (in addition to the new countywide net increase of 0.125 percent).

⁸ Existing city tax of 0.25 percent (CPGT) to expire December 31, 2017, was extended.

⁹ Existing city tax of 0.25 percent (SRGF) to expire March 31, 2019, was extended.

¹⁰ Existing city tax of 0.50 percent (SOGT) to expire September 30, 2017, was extended.