

530.0000 STATE AND POLITICAL SUBDIVISIONS

State Agencies, sales between, see also Person.

530.0020 Buildings. A redevelopment agency is subject to sales tax upon sales of buildings to be removed from the land, if at least three or more sales are made within a twelve-month period. 6/18/54.

530.0040 Counties. Sales made to a county on county purchase orders and paid for by county warrants, should be regarded as sales to the county even though, pursuant to an agreement, the merchandise is delivered to the United States Forest Service for use in fire protection; the county is not to be regarded as reselling the merchandise to the United States. 10/2/52.

530.0050 County Public Housing Authority. County public housing authorities are public bodies, corporate and politic. While there is a sales tax exemption for sales made to the United States, there are no exemptions for sales made to or by political subdivisions of this state. 11/1/93.

530.0060 County Welfare Departments. County welfare departments obtain breathing apparatus by lease and purchase for use by persons receiving aid under the California Public Assistance Medical Care program. Lessors of such apparatus are authorized to report tax measured by their receipts from the rental thereof and sellers are required to report tax on the gross receipts from the rental sale of such apparatus. 4/8/65.

530.0080 Fire Apparatus. Sale of fire apparatus to governmental agencies, incorporated municipalities or voluntary firemen's organizations are not exempt from taxation. 1/14/65.

530.0100 Fire Apparatus. Sales and use tax apply to retail sales of fire fighting equipment to the state and its political subdivisions including municipalities to the same extent as if the purchaser were a private individual or company, such as volunteer firemen's organizations, since the law provides for no exemption for such sales. 11/27/62.

530.0140 Impounded Animals. The sale of impounded animals by municipalities or counties is subject to sales tax. See Opinion of Attorney General No. NS-3763, dated September 4, 1941. The fact that the amount received for the animals is designated as a "placement fee" is immaterial. It constitutes a consideration paid for the animals. 11/2/65.

(This opinion was superseded by section 6010.40, operative January 1, 2000.) (Am. 2000-2).

530.0160 Impounded Animals. A county selling impounded animals is engaged in business, despite absence of profit motive. 1/31/51.

(This opinion was superseded by section 6010.40, operative January 1, 2000.) (Am. 2000-2).

530.0165 Joint Powers Agreements. Absent an applicable statutory exemption, sales and use tax applies to sales to and purchases by the state and all of its political subdivisions, including quasi-governmental entities operating under a joint powers agreement, to the same extent as to sales to and purchases by other persons. There is no general exemption provided in the law for the state and its subdivisions. 4/29/94.

530.0180 Medi-Cal Patients. Sales to Medi-Cal patients are taxable to the same extent that they would be if made to other persons even though payment is made by a state agency administering the aid. 4/10/68.

530.0200 Municipal District. A municipal utility district holding a seller's permit and making miscellaneous sales of equipment from time to time is taxable on such sales. 8/10/53.

530.0220 San Nicolas Island. The sales tax applies to the purchase of materials by construction contractors for the construction of improvements to real property on San Nicolas Island, the island being in the State of California. 7/22/57.

[530.0240](#) **School Districts.** The retail sale of a school bus by one school district to another school district is taxable. 4/25/68.

[530.0260](#) **School Districts.** Sales to school districts are not exempt. 3/23/60.

[530.0280](#) **Sharing Cost with Federal Government.** Where the Federal Civil Defense Administration purchases equipment and bills the state or political subdivision for one-half the cost, no use tax is due. This is a purchase by the Federal Government, with the state or subdivision contributing one-half of the cost. If, however, the state or local government makes the purchase from California or out-of-state vendors, sales tax or use tax, as the case may be, is due 11/7/55.

[530.0300](#) **Tax Sales by Municipalities.** In the absence of evidence to the contrary, tax sales by counties and cities are presumed to be occasional sales or sales for resale with respect to which liability for sales tax does not arise. 1/19/62.

[530.0320](#) **University of California.** The University of California is considered a state agency within the meaning of Opinion of Attorney General 10478, dated February 3, 1936. Accordingly, transfers between the University of California and other state agencies are not “sales” and sales tax does not apply to the receipts of the transferor agency from the transferee agency. The tax does apply to the sale to the agency which makes the transfer to the other agency. The sale to the first agency is taxable as a retail sale because the agency is not buying the property for “resale” to the other agency. 3/13/67.