



Special Notice

STATE BOARD OF EQUALIZATION

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SACRAMENTO, CA 95814

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SECTION
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New Tax Rates to Take Effect on April 1, 2009

Voters in cities and counties (referred to as taxing "districts") throughout California have approved new transactions and use taxes in their areas. Some taxes apply to the entire county, and some apply only within city limits. Please read the information below to see if you are affected by these new taxes, which are listed on the reverse side.

Which retailers must collect tax at the new rate?

You must apply the new sales and use tax rate if you:

- Are a retailer in the district and you sell and deliver merchandise within the district.
- Are a dealer of vehicles, undocumented vessels, or aircraft and sell to customers who register them at an address located in the district.
- Collect tax on lease payments you receive for leased property used by the lessee in the district.
- Are a retailer located outside of the district who is engaged in business in the district and you deliver or ship merchandise into the district for use in the district or participate within the district in making the sale. You are considered to be engaged in business in the district if you:
 - a. have any type of business location there,
 - b. deliver into the district using your own vehicles, or
 - c. have an agent or representative in the district for the purpose of taking orders, or selling or delivering merchandise.

Note: If you are not required to collect the additional district tax, as described above, the purchaser may be liable for the district tax.

Is there an exemption from the tax rate increase?

In general, fixed-price contracts and fixed-price lease agreements entered into prior to April 1, 2009, are not subject to the tax increase. To qualify as fixed-price, neither party can have the unconditional right to adjust the price for an increase in costs or terminate the contract or lease [Revenue and Taxation Code, sections 7261(g) or 7262 (f)]. In addition, the tax amount or rate must be specifically stated in the contract or lease agreement. If the contract or lease qualifies as fixed-price, you should continue to report and pay the tax at the rate in effect at the time you entered into the contract or lease.

The fixed-price contract exemption, however, is designed to protect the business expectations of the parties when they entered into the contract and protect them from an unplanned increase in tax rate. If the tax rate should go down after the terms of your contract have been established, any sales made after the date of the tax decrease would be taxed at the new, lower rate.

Is your address in the city limits or unincorporated county?

District boundaries are generally defined by city and county lines. Many California zip codes overlap city and county lines. To determine which district taxes affect your sales, visit our website: www.boe.ca.gov/sutax/cityaddresses.htm for a listing of city links. If you do not find the city you are looking for on our website, you may contact the city directly to determine whether or not your business or your customer is located within the city boundaries.

March 2009

L-212



New Tax Rates to Take Effect on April 1, 2009

District Tax Area	County	Acronym	Code	District Tax Rate Increase or Decrease	Total Tax Rate in District***
AMADOR COUNTY	AMADOR	AMCG	194	0.50%	8.75%
CITY OF ARCATA	HUMBOLDT	ARGF	195	0.75%	9.00%
CITY OF TRINIDAD	HUMBOLDT	TRGF	196	0.75%	9.00%
CITY OF EUREKA	HUMBOLDT	ERKA	197	0.25%	8.50%
CITY OF ARVIN	KERN	ARVN	198	1.00%	9.25%
CITY OF EL MONTE	LOS ANGELES	EMGF	200	0.50%	9.75%
CITY OF PICO RIVERA	LOS ANGELES	PCRV	202	1.00%	10.25%
CITY OF LA HABRA	ORANGE	LHBR	204	0.50%	9.25%
CITY OF GALT	SACRAMENTO	GLTS	206	0.50%	9.25%
CITY OF EL CAJON	SAN DIEGO	ECGF	208	0.50%	9.75%
CITY OF LA MESA	SAN DIEGO	LMSA	210	0.75%	9.50%
CITY OF CAMPBELL	SANTA CLARA	CMPL	212	0.25%	9.50%
*CITY OF SCOTTS VALLEY	SANTA CRUZ	SVGF	216	-0.25%	9.25%
SONOMA & MARIN COUNTIES	SONOMA/MARIN	SMRT	187 (SONOMA) 191 (MARIN)	0.25%	9.00%
**CITY OF SAN RAFAEL	MARIN		192		9.50%
**CITY OF SANTA ROSA	SONOMA		189		9.25%
**CITY OF SEBASTOPOL	SONOMA		188		9.25%
CITY OF OXNARD	VENTURA	OXND	213	0.50%	8.75%
CITY OF PORT HUENEME	VENTURA	PTHN	214	0.50%	8.75%

* The City of Scotts Valley Transactions and Use Tax rate will decrease to 0.25% from 0.50%. The total tax rate in the city will be 9.25%. Please note the new code and acronym above.

** City currently has a district tax. The total tax rate in the city will increase by 0.25% due to the new district tax in Sonoma and Marin Counties. All other cities and areas in Sonoma and Marin Counties will have a total tax rate of 9.00%.

*** The total includes the 1% state tax increase that is effective April 1, 2009. See *Special Notice, Sales and Use Tax Rate Increases on April 1, 2009*.

Rate charts available

For your convenience, tax rate charts are available for sale transactions up to \$100 (BOE-180, *Sales Tax Reimbursement Schedules*). If you would like to order a copy of any of these rate charts, please visit our website at www.boe.ca.gov or call our Taxpayer Information Section at 800-400-7115.

Taxpayer Information Section

If you have any questions regarding this notice, please call our toll-free number to speak with a Customer Service Representative. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. Please call:

800-400-7115 TDD/TTY: 800-735-2929

In addition to English, assistance is available in other languages.



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Sales and Use Tax Rate Increases on April 1, 2009

Effective April 1, 2009, the state sales and use tax rate increases by 1%. In addition, if you are in a city or county that has a voter approved local district tax rate increase effective on April 1, 2009, your overall tax rate increase will be higher. Please see the Special Notice included in this mailing. The combined statewide and district tax rates that apply as of April 1, 2009, are listed on the reverse side of this notice.

The 1% tax rate increase will expire on either July 1, 2011, or July 1, 2012, depending upon whether the voters approve the proposed Budget Stabilization constitutional amendment in a statewide election to be held on May 19, 2009.

What if I collect tax at the lower tax rate for sales made after April 1, 2009?

If you incorrectly collect sales tax reimbursement or use tax at the lower tax rate after April 1, 2009, you will still owe the 1% difference.

If a customer purchases merchandise before April 1, 2009, but returns it after that date, what tax rate should I use to refund the tax payment?

You should refund tax based on the rate in effect at the time of the sale (i.e., the amount you collected from the customer).

Taxpayer Information Section

For a current listing of California sales and use tax rates by county and city, please visit our website at www.boe.ca.gov/cgi-bin/rates.cgi. If you have any questions regarding this notice, please call our toll-free number to speak with a Customer Service Representative. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays. Please call:

800-400-7115

TDD/TTY: 800-735-2929

In addition to English, assistance is also available in other languages.

Special Notice Information on Sales and Use Tax Rate Increases on April 1, 2009**California Sales and Use Tax Rates by County and City**

Effective April 1, 2009 (includes state, county, local, and district taxes)

ALAMEDA CO.	9.75%	MENDOCINO CO.	8.25%	SAN LUIS OBISPO CO.	8.25%
ALPINE CO.	8.25%	City of Fort Bragg	8.75%	City of Arroyo Grande	8.75%
AMADOR CO.*	8.75%	City of Point Arena	8.75%	City of Grover Beach	8.75%
BUTTE CO.	8.25%	City of Ukiah	8.75%	City of Morro Bay	8.75%
CALAVERAS CO.	8.25%	City of Willits	8.75%	City of Pismo Beach	8.75%
COLUSA CO.	8.25%	MERCED CO.	8.25%	City of San Luis Obispo	8.75%
City of Williams	8.75%	City of Los Banos	8.75%	SAN MATEO CO.	9.25%
CONTRA COSTA CO.	9.25%	City of Merced	8.75%	SANTA BARBARA CO.	8.75%
City of Richmond	9.75%	MODOC CO.	8.25%	SANTA CLARA CO.	9.25%
City of Pinole	9.75%	MONO CO.	8.25%	City of Campbell*	9.50%
City of El Cerrito	9.75%	Mammoth Lakes	8.75%	SANTA CRUZ CO.	9.00%
DEL NORTE CO.	8.25%	MONTEREY CO.	8.25%	City of Capitola	9.25%
EL DORADO CO.	8.25%	City of Del Rey Oaks	9.25%	City of Santa Cruz	9.50%
City of Placerville	8.50%	City of Pacific Grove	9.25%	City of Scotts Valley**	9.25%
City of So. Lake Tahoe	8.75%	City of Salinas	8.75%	City of Watsonville	9.25%
FRESNO CO.	8.975%	City of Sand City	8.75%	SHASTA CO.	8.25%
City of Clovis	8.975%	City of Seaside	9.25%	SIERRA CO.	8.25%
City of Reedley	9.475%	NAPA CO.	8.75%	SISKIYOU CO.	8.25%
City of Sanger	9.725%	NEVADA CO.	8.375%	SOLANO CO.	8.375%
City of Selma	9.475%	Town of Truckee	8.875%	SONOMA CO.*	9.00%
GLENN CO.	8.25%	City of Nevada City	8.875%	City of Santa Rosa***	9.25%
HUMBOLDT CO.	8.25%	ORANGE CO.	8.75%	City of Sebastopol***	9.25%
City of Arcata*	9.00%	City of La Habra*	9.25%	STANISLAUS CO.	8.375%
City of Eureka*	8.50%	City of Laguna Beach	9.25%	City of Ceres	8.875%
City of Trinidad*	9.00%	PLACER CO.	8.25%	SUTTER CO.	8.25%
IMPERIAL CO.	8.75%	PLUMAS CO.	8.25%	TEHAMA CO.	8.25%
INYO CO.	8.75%	RIVERSIDE CO.	8.75%	TRINITY CO.	8.25%
KERN CO.	8.25%	SACRAMENTO CO.	8.75%	TULARE CO.	8.75%
City of Arvin*	9.25%	City of Galt*	9.25%	City of Dinuba	9.50%
City of Delano	9.25%	SAN BENITO CO.	8.25%	City of Farmersville	9.25%
KINGS CO.	8.25%	City of Hollister	9.25%	City of Porterville	9.25%
LAKE CO.	8.25%	City of San Juan Bautista	9.00%	City of Tulare	9.25%
City of Clearlake	8.75%	SAN BERNARDINO CO.	8.75%	City of Visalia	9.00%
City of Lakeport	8.75%	City of Montclair	9.00%	TUOLUMNE CO.	8.25%
LASSEN CO.	8.25%	City of San Bernardino	9.00%	City of Sonora	8.75%
LOS ANGELES CO.	9.25%	SAN DIEGO CO.	8.75%	VENTURA CO.	8.25%
City of Avalon	9.75%	City of El Cajon*	9.75%	City of Oxnard*	8.75%
City of El Monte*	9.75%	City of La Mesa*	9.50%	City of Port Hueneme*	8.75%
City of Inglewood	9.75%	City of National City	9.75%	YOLO CO.	8.25%
Pico Rivera*	10.25%	City of Vista	9.25%	City of Davis	8.75%
City of South Gate	10.25%	SAN FRANCISCO CO.	9.50%	City of West Sacramento	8.75%
MADERA CO.	8.75%	SAN JOAQUIN CO.	8.75%	City of Woodland	8.75%
MARIN CO.*	9.00%	City of Manteca	9.25%	YUBA CO.	8.25%
City of San Rafael***	9.50%	City of Stockton	9.00%		
MARIPOSA CO.	8.75%				

* The total includes the new voter approved district tax that is effective April 1, 2009. For more information, please see the Special Notice, "New Tax Rates to Take Effect on April 1, 2009."

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