



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
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**GAVIN NEWSOM**  
Governor

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Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

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

CRS  
711

## Help for Mobile Food Vendors with Local and District Taxes

As a mobile food vendor that sells food or drinks from a truck, stand, or wheeled cart with no fixed, physical location, we understand that correctly reporting local and district taxes and determining the proper tax rate to collect on your retail sales can be complicated, especially if you own a business that travels to multiple cities and counties to make sales. This notice provides general information about local and district taxes which may help you avoid making common errors when filing your return.

### What is local tax?

When you make retail sales in this state or for delivery into this state, the sale is generally subject to either sales or use tax. The current statewide sales and use tax rate is 7.25 percent, which includes the 1.25 percent local tax. When you file your sales and use tax return, you must properly allocate your sales to the local jurisdiction where the sale or use occurs. This ensures that the local jurisdiction will receive the correct funding of local tax.

### How do I allocate the local tax?

You may be at multiple locations throughout the day, making it difficult to keep track of every city in which you make sales. Therefore, as a mobile food vendor with no fixed, physical location, you are allowed to allocate sales through the countywide pools of the counties in which the sales occur by using Schedule B, *Detailed Allocation by County of Sales and Use Tax Transactions*, when you file your sales and use tax return.

### What is district tax?

District taxes are voter-approved transactions (sales) and use taxes imposed by cities, counties, and other local jurisdictions. The base sales and use tax rate is 7.25 percent; however, total sales and use tax rates are higher in areas (taxing districts) where district taxes are imposed.

### What is the correct district tax rate to charge my customer?

Your sales will generally be subject to the district tax of the taxing districts in which you travel to make taxable sales. You will be responsible to collect, report, and pay the statewide rate of 7.25 percent *plus* any district taxes that are in effect at each location where you make sales. You will use Schedule A, *District Tax Allocation*, to allocate district taxes you collected when you file your sales and use tax returns.

### Where can I find the district tax rates?

You may find the tax rates for each district on our [California City and County Sales and Use Tax Rates](#) webpage. Go to our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov), select *Tax and Fee Rates*, then choose *Sales and Use Tax Rates*. This webpage includes a look-up tool; [Find a Sales and Use Tax Rate by Address](#), which allows you to find a tax rate based on an address.

### **For more information**

We encourage you to read our online tax guide, [Local and District Tax Guide for Retailers](#), at [www.cdtfa.ca.gov/industry/localanddistricttaxes.htm](http://www.cdtfa.ca.gov/industry/localanddistricttaxes.htm). If you have additional questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.



### **2020 Census Begins in Spring 2020!**

Every 10 years, people across the country and in California fill out the Census to have an accurate count of all people in the United States. The Census determines California's federal funding for important community services that help support our families and fair share of representation in California and Washington D.C.

For more information, please visit <https://californiacensus.org/>.