



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS:
711

Introducing Our New Online Tax Guide for Local and District Taxes

The California Department of Tax and Fee Administration (CDTFA) has created a new online tax guide, *Local and District Tax Guide for Retailers*. The guide helps to assure you collect, report, and pay the correct tax rate for each transaction.

New online guide overview

The CDTFA understands that allocating local tax and determining whether district tax applies to your sales or use tax transactions can be complicated. This new online guide is intended to help you properly allocate local tax and determine how district taxes apply to your business transactions. The guide contains helpful examples and important local tax and district tax information for retailers such as lessors, construction contractors, those with multiple locations, those making sales over the Internet, those making sales into California from out of state, and more.

What is local tax?

Local taxes are imposed by local jurisdictions, usually cities or counties. Sales and use tax transactions are allocated to the city or county where the sale or use occurs. The one (1.00) percent "Local Jurisdiction" portion goes to the city or county where the sale or use occurs. The one quarter (.25) percent "Local Transportation Fund" portion always goes to the county where the sale or use occurs.

What is district tax?

District taxes are voter-approved transactions (sales) and use taxes imposed by cities, counties, and other local jurisdictions (district). District tax rates are added to the current 7.25 percent statewide sales and use tax rate making the tax rate higher in some districts.

Find your tax rate

You can find all the tax rates in the state on our website. Please see our *California City and County Sales and Use Tax Rates*. To find a sales and use tax rate by address, select the link *Look up the current sales and use tax rate by address*. Be sure the address information you input is the address you intended. The tax rate given will reflect the current rate of tax for the address entered.

For more information

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.