



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
CRS
711

Exemption for Items and Materials Used to Modify Vehicles for Physically Handicapped Persons Expanded to Include Veterans with Severe Burn Injuries

Beginning July 1, 2020, through June 30, 2030, the definition of “physically handicapped persons” is expanded to include veterans with a severe burn injury. Current law provides for an exemption from sales and use tax for the sale or purchase of items and materials when used to modify a vehicle for physically handicapped persons.

If you are a retailer who sells property used to modify a vehicle for a physically handicapped person, including veterans with a severe burn injury, your sales are not subject to tax provided you retain proper documentation. Specifically, tax does not apply to the sale of items and materials that:

- Are used to modify a vehicle when such items and materials are necessary to enable the vehicle to be used to transport the qualifying person(s), and
- Are incorporated into, attached to, or installed on the vehicle.

Please continue to include your sales of these items and materials in your reported total gross sales on your sales and use tax return. You will claim the deduction for these sales on your return under the “Other” category.

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.



2020 Census Begins in Spring 2020!

Every 10 years, people across the country and in California fill out the Census in order 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.

Starting in mid-March 2020, each household will get a letter in the mail. It will explain the different ways you can fill out the Census. If you don’t receive a letter, you can still go online or call to fill it out. Be sure you include any person living in your household, family or not.

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