



### Free Educational Opportunities for Taxpayers!

We strive to educate taxpayers in helping them understand their filing obligations. To continue to serve our taxpayers during this difficult time, we have moved our courses online, using the Microsoft Teams platform. Not only does this support the safe practice of physical distancing, but it also makes the classes available to taxpayers anywhere, regardless of their location. When you register through our website, we will email you a link to join the webinar the day before the class. During the webinar, you can submit questions in real-time using the chat feature and receive answers from our subject matter experts. We offer basic sales and use tax courses, tax return preparation demonstrations, and a webinar on what to expect during an audit. In addition, we are expanding our industry-specific webinars to include such topics as auto repair, the food industry, cannabis, and partial tax exemptions for manufacturing and research & development, with many more classes to come!

If you are interested in attending one of our webinars, please visit our seminars page at [www.cdtfa.ca.gov/seminar](http://www.cdtfa.ca.gov/seminar). If you have any questions, you can email us at [cdtfaevents@cdtfa.ca.gov](mailto:cdtfaevents@cdtfa.ca.gov).

### Website Redesign

On November 5, 2020, the California Department of Tax and Fee Administration (CDTFA) launched its new and improved website. Based on your feedback, we redesigned the website to be more streamlined and fulfill the services you said you wanted. It features a cleaner, simpler look and showcases the three most requested functions: *File a Return & Pay Taxes*, *Register for a Permit*, and *Tax & Fee Rates*. The website is intuitive with clear navigation, making it easy to efficiently find information.

### New Industry and Tax and Fee Guides Available

We are here to help! Our two newest guides, *Tax Guide for Venue Rental Businesses* and *Tax Guide for Gun Dealers* are now available online.

There are guides for various industries to help you understand key issues relevant to your business. They complement our many online [publications](#), which provide more detailed, specific answers to industry topics.

Check out our complete list of industry and tax and fee guides available on our webpage at [www.cdtfa.ca.gov/industry/](http://www.cdtfa.ca.gov/industry/). Be sure to visit this webpage often, as we continuously add new information to better assist you.

### Do You Need a California Seller's Permit?

If you are engaged in the business of selling or leasing tangible personal property in California, you will need to register for a seller's permit. A seller's permit is required for each place of business you have in California at which you ordinarily negotiate sales with your customers. At least one permit must be held by every person maintaining stocks of merchandise in this state for sale. Also, you are required to register for a seller's permit for any warehouse or other location in California at which you store merchandise and from which you deliver or fulfill retail sales that were negotiated out-of-state.

Generally, if you make three or more sales or leases of tangible personal property in a 12-month period, you are required to hold a seller's permit. This can include sales made through retail stores, from warehouses, or through the Internet.

If you plan to make sales temporarily (no longer than 90 days), for example, selling Christmas trees or fireworks, you will need to apply for a temporary seller's permit. You are **not** required to hold a seller's permit if, for example:

- All your sales are made exclusively in interstate or foreign commerce.
- You only sell nontaxable food products.
- Your sales consist entirely of certain sales of animal feed.

For more information on obtaining a seller's permit, please see publication 73, *Your California Seller's Permit*, at [www.cdtfa.ca.gov/formspubs/pub73.pdf](http://www.cdtfa.ca.gov/formspubs/pub73.pdf), and publication 77, *Out-of-State Sellers: Do You Need to Register with California?*, at [www.cdtfa.ca.gov/formspubs/pub77](http://www.cdtfa.ca.gov/formspubs/pub77).

## New Sales and Use Tax Rates Operative April 1, 2021

The district tax changes listed below were approved by California voters in the November 2020 election. The tax rate changes apply only within the indicated city or county limits. The new tax rates, tax codes, acronyms, and expiration dates will be available to view and download as a spreadsheet prior to April 1, 2021, on our [California City & County Sales & Use Tax Rates](#) webpage.

To find the specific tax rate for your area or business location, go to [Find a Sales and Use Tax Rate by Address](#). The new rates will be displayed on April 1, 2021. You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available to assist you Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

DISTRICT TAX RATE CHANGES				
Citywide	New Code	Acronym	Prior Rate	New Rate
City of Atascadero (located in San Luis Obispo County)	888	ATEU	7.750%	8.750%
City of Bell Gardens (located in Los Angeles County)	840	BGTU	9.500%	10.250%
City of Bellflower (located in Los Angeles County)	842	BFTU	9.500%	10.250%
City of Bishop (located in Inyo County)	838	BSTU	7.750%	8.750%
City of Commerce (located in Los Angeles County)	846	CMTU	10.000%	10.250%
City of Concord (located in Contra Costa County) <sup>1</sup>	819	CNTU	8.750%	9.750%
City of Crescent City (located in Del Norte County)	834	CSTU	7.500%	8.500%
City of Daly City (located in San Mateo County)	895	DCRT	9.250%	9.750%
City of Exeter (located in Tulare County)	922	ECTU	7.750%	8.750%
City of Gonzales (located in Monterey County) <sup>2</sup>	866	GZTU	8.250%	8.750%
City of Grover Beach (located in San Luis Obispo County) <sup>3</sup>	925	GRCU	7.750%	8.750%
City of Guadalupe (located in Santa Barbara County) <sup>4</sup>	897	GUET	8.000%	8.750%
City of Imperial Beach (located in San Diego County)	886	IBEU	7.750%	8.750%
City of Lake Elsinore (located in Riverside County)	872	LETU	7.750%	8.750%
City of Lancaster (located in Los Angeles County)	848	LCTU	9.500%	10.250%
City of Lomita (located in Los Angeles County)	850	LLTU	9.500%	10.250%
City of Los Alamitos (located in Orange County)	870	LATU	7.750%	9.250%
City of Milpitas (located in Santa Clara County)	899	MPSU	9.000%	9.250%
City of Montclair (located in San Bernardino County)	878	MTES	8.000%	9.000%
City of Morro Bay (located in San Luis Obispo County) <sup>5</sup>	889	MRRT	7.750%	8.750%
City of Orinda (located in Contra Costa County) <sup>6</sup>	825	ORTU	8.750%	9.750%
City of Oxnard (located in Ventura County)	924	OXST	7.750%	9.250%
City of Palmdale (located in Los Angeles County)	852	PDTU	9.500%	10.250%
City of Paso Robles (located in San Luis Obispo County)	891	PRSU	7.750%	8.750%
City of Petaluma (located in Sonoma County)	914	PLTU	8.250%	9.500%
City of Rancho Cordova (located in Sacramento County)	876	RHRT	8.250%	8.750%
City of Redlands (located in San Bernardino County)	880	RLTU	7.750%	8.750%
City of San Bernardino (located in San Bernardino County) <sup>7</sup>	882	SBNT	8.000%	8.750%
City of San Fernando (located in Los Angeles County) <sup>8</sup>	854	SNTU	10.000%	10.250%
City of San Jacinto (located in Riverside County)	874	SJTU	7.750%	8.750%
City of San Luis Obispo (located in San Luis Obispo County) <sup>9</sup>	892	SLCT	7.750%	8.750%
City of San Rafael (located in Marin County)	862	SRET	9.000%	9.250%
City of Signal Hill (located in Los Angeles County)	856	SHTU	9.500%	10.250%

DISTRICT TAX RATE CHANGES				
Citywide	New Code	Acronym	Prior Rate	New Rate
City of Soledad (located in Monterey County)	868	STST	8.750%	9.250%
City of South El Monte (located in Los Angeles County)	858	SEME	10.000%	10.250%
City of South Lake Tahoe (located in El Dorado County)	836	SLTU	7.750%	8.750%
City of Turlock (located in Stanislaus County)	920	TLEU	7.875%	8.625%
City of Victorville (located in San Bernardino County)	884	VCET	7.750%	8.750%
City of West Hollywood (located in Los Angeles County)	860	WHTU	9.500%	10.250%
City of Willits (located in Mendocino County)	864	WCET	8.375%	9.125%

DISTRICT TAX RATE CHANGES					
Countywide	New Code	Acronym	Prior Rate	New Rate	
Contra Costa County (This rate applies in all unincorporated areas and in incorporated cities that do not impose a district tax.)	816	CCTU	8.250%	8.750%	
City of Antioch	817		9.250%	9.750%	
City of Concord	819		8.750%	9.750%	
City of El Cerrito	820		9.750%	10.250%	
City of Hercules	821		8.750%	9.250%	
City of Martinez	822		9.250%	9.750%	
Town of Moraga	823		9.250%	9.750%	
City of Orinda	825		8.750%	9.750%	
City of Pinole	826		9.250%	9.750%	
City of Pittsburg	827		8.750%	9.250%	
City of Pleasant Hill	828		8.750%	9.250%	
City of Richmond	829		9.250%	9.750%	
City of San Pablo	830		8.750%	9.250%	
Sonoma County (This rate applies in all unincorporated areas and in incorporated cities that do not impose a district tax.)	910		SOMT	8.250%	8.500%
City of Cotati <sup>10</sup>	911		9.250%	9.500%	
City of Healdsburg <sup>11</sup>	912		8.750%	9.000%	
City of Petaluma	914		8.250%	9.500%	
City of Rohnert Park	915		8.750%	9.000%	
City of Santa Rosa	916		9.000%	9.250%	
City of Sebastopol	917		9.000%	9.250%	
City of Sonoma <sup>12</sup>	918		8.750%	9.000%	
<b>Unincorporated Area<sup>13</sup></b>			<b>Acronym</b>	<b>Prior Rate</b>	<b>New Rate</b>
Del Norte County Unincorporated Area	832		DNTU	7.500%	8.500%

1. The city increased its existing tax of 0.50 percent (CNCD) to 1.00 percent (CNTU) in addition to the Contra Costa countywide increase of 0.50 percent listed in the countywide table.
2. The city increased its existing tax of 0.50 percent (GZGT) to 1.00 percent (GZTU) and extended the expiration date to March 31, 2044.
3. The city increased its existing tax of 0.50 percent tax (GRBH) to 1.50 percent (GRCU) and extended the expiration date indefinitely.

4. The city approved a new 1.00 percent tax (GUET) to replace the existing 0.25 percent tax (GUAD) which will expire March 31, 2021.
5. The city approved a new 1.50 percent tax (MRRT) to replace the existing 0.50 percent tax (MRBY) which will expire March 31, 2021.
6. The city increased its existing tax of 0.50 percent (ORGT) to 1.00 percent (ORTU) and extended the expiration date to March 31, 2041 (in addition to the Contra Costa countywide increase of 0.50 percent listed in the countywide table).
7. The city approved a new 1.00 percent tax (SBNT) to replace the existing 0.25 percent tax (SBRN) which will expire March 31, 2021.
8. The city increased its existing tax of 0.50 percent (SNFE) to 0.75 percent (SNTU) and extended the expiration date indefinitely.
9. The city increased its existing tax of 0.50 percent (SLOG) to 1.50 percent (SLCT) and extended the expiration date indefinitely.
10. The existing city tax of 1.00 percent (COTI) set to expire September 30, 2023, was extended indefinitely.
11. The existing city tax of 0.50 percent (HDBG) set to expire March 31, 2023, was extended indefinitely.
12. The existing city tax of 0.50 percent (SOGT) set to expire September 30, 2022, was extended indefinitely.
13. This new tax applies in the unincorporated area of the county only and it does not affect the rate that applies in incorporated cities within the county.

Please note: Four other existing district taxes were extended by voters in November 2020:

- The existing 0.75 percent tax for the City of Fortuna (FOGT) set to expire March 31, 2025, was extended to March 31, 2033.
- The existing 0.75 percent tax for the City of Greenfield (GRFD) set to expire March 31, 2021, was extended to March 31, 2027.
- The existing 0.75 percent tax for the City of Trinidad (TRGF) set to expire March 31, 2021, was extended to March 31, 2025.
- The existing 0.50 percent tax for the City of Wheatland (WTLD) set to expire March 31, 2021, was extended to March 31, 2031.

## Sign Up Now

If you haven't already created a username and password, we encourage you to *sign up now*, at [onlineservices.cdtfa.ca.gov/](https://onlineservices.cdtfa.ca.gov/), to access your account(s), file returns and reports, and make payments in the online services system. Once your online account is created, you may also manage multiple accounts, request filing extensions and relief of penalties and interest, save banking information, update account information, view correspondence and return and payment history, receive alerts, and much more.

If you need assistance creating a username and password, please see our *Video Tutorials* at [www.cdtfa.ca.gov/services/#Tutorials](https://www.cdtfa.ca.gov/services/#Tutorials) or contact 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.

## Video Tutorials

We are pleased to announce that we have expanded our library of video tutorials. If you need assistance with filing a return or report, making a payment, or requesting a claim for refund, we offer a variety of helpful *Video Tutorials* at [www.cdtfa.ca.gov/services/#Tutorials](https://www.cdtfa.ca.gov/services/#Tutorials). Our *Video Tutorials* provide detailed direction to assist you and showcase many of the features of our online services.

## For More Information

All telephone numbers are toll-free.

### Internet

[www.cdtfa.ca.gov](https://www.cdtfa.ca.gov)  
[www.taxes.ca.gov](https://www.taxes.ca.gov)

### Customer Service Center

1-800-400-7115  
(CRS:711)

### Seller's Permit Verification

1-888-225-5263  
[www.cdtfa.ca.gov](https://www.cdtfa.ca.gov)

### Taxpayers' Rights Advocate

1-888-324-2798  
[www.cdtfa.ca.gov/tra](https://www.cdtfa.ca.gov/tra)

### Tax Evasion Hotline

1-888-334-3300

### State Legislation

<https://leginfo.legislature.ca.gov/>

### More Articles Available Online

There are occasions when we have more articles than we have space for in this print version of the *Tax Information Bulletin*. The additional articles are available online at [www.cdtfa.ca.gov/taxes-and-fees/tax-bulletins.htm](https://www.cdtfa.ca.gov/taxes-and-fees/tax-bulletins.htm).

### New and Revised Publications Available Online

For new and revised publications, see our website at [www.cdtfa.ca.gov/formspubs/pubs.htm](https://www.cdtfa.ca.gov/formspubs/pubs.htm).

Thank you for connecting with us.

