



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
651 Bannan Street, Suite 100
Sacramento, CA 95811

GAVIN NEWSOM
Governor

NICOLAS MADUROS
Secretary
Government Operations Agency

TRISTA GONZALEZ
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

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

Consumer Designation for Qualified All-Volunteer Fire Departments Is Extended Through December 31, 2030

The consumer designation for qualified all-volunteer fire departments has been extended through December 31, 2030.¹ Generally, these departments are not required to have a seller's permit, or file sales and use tax returns, to report sales of tangible personal property (items), including clothing and hot prepared food products, if the profits are used solely and exclusively to further the departments' purposes. Instead, they are considered the consumers of the items sold. As consumers, tax generally applies when the qualified all-volunteer fire departments purchase the items to sell.

Who qualifies?

To qualify, an *all-volunteer fire department* must be an organization that meets **all** of the following requirements:

- Members may be unpaid, paid hourly, or paid on a per-incident basis, but cannot be paid a regular salary,
- The organization's purpose is to protect the lives, property, and environment within a designated geographical area from fires, disasters, and emergency incidents through education, prevention, training, and emergency response,
- The organization is regularly organized for volunteer fire department purposes,
- The organization qualifies as a tax-exempt nonprofit organization,² and
- Its gross receipts from the sale of tangible personal property in each of the two preceding calendar years are less than \$100,000.

For more information

Please read our *Tax Guide for Nonprofit Organizations* at cdtfa.ca.gov/industry/nonprofit-organizations/. You may also call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

¹ Senate Bill 87 https://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=202520260SB87

² Under California Revenue and Taxation Code Section 23701d and 23701f (https://leginfo.ca.gov/faces/billNavClient.xhtml?bill_id=202520260SB87) or under Internal Revenue Code Section 501(c)(3) and 501(c)(4) (<https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title26-section501&num=0&edition=prelim>)