



# TAX INFORMATION BULLETIN

## New Sales and Use Tax Rates Operative April 1, 2019

The tax rate changes listed below 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, 2019, on our webpage [California City & County Sales & Use Tax Rates](http://www.cdtfa.ca.gov). Go to our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *Tax and Fee Rates*, then choose *Sales and Use Tax Rates* (scroll down to “Download” for the spreadsheet).

To find the specific tax rate for your area or business location, go to the [California City & County Sales & Use Tax Rates](http://www.cdtfa.ca.gov) webpage and select [Find a Sales and Use Tax Rate by Address](#) under the “Current Tax Rates” section. (*Please note:* The new rates will not be available here until April 1, 2019.) You can also call our Customer Service Center at 1-800-400-7115 (TTY: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 INCREASING

Citywide	New Code	Acronym	Prior Rate	New Rate
City of Alameda (located in Alameda County)	648	ALTG	9.250%	9.750%
City of Oroville (located in Butte County)	649	OVTG	7.250%	8.250%
City of Angels Camp (located in Calaveras County)	650	ACGT	7.250%	7.750%
City of Antioch (located in Contra Costa County) <sup>1</sup>	652	ANIT	8.750%	9.250%
City of Martinez (located in Contra Costa County)	654	MZGT	8.750%	9.250%
City of Coalinga (located in Fresno County)	656	COLG	7.975%	8.975%
City of Fowler (located in Fresno County)	658	FWLG	7.975%	8.975%
City of Kerman (located in Fresno County)	660	KERM	7.975%	8.975%
City of Bakersfield (located in Kern County)	741	BSVG	7.250%	8.250%
City of Burbank (located in Los Angeles County)	662	BURB	9.500%	10.250%
City of Covina (located in Los Angeles County)	664	COGT	9.500%	10.250%
City of Culver City (located in Los Angeles County)	666	CULG	10.000%	10.250%
City of Pomona (located in Los Angeles County)	668	PMAG	9.500%	10.250%
City of La Puente (located in Los Angeles County)	670	LUPG	9.500%	10.000%
City of Santa Fe Springs (located in Los Angeles County)	672	SFSG	9.500%	10.500%
City of Glendale (located in Los Angeles County)	674	GNDG	9.500%	10.250%
City of Lawndale (located in Los Angeles County)	676	LAWG	9.500%	10.250%
City of Cudahy (located in Los Angeles County)	678	CDHG	9.500%	10.250%
City of Pasadena (located in Los Angeles County)	680	PSGD	9.500%	10.250%

Citywide	New Code	Acronym	Prior Rate	New Rate
City of Chowchilla (located in Madera County)	682	CHCS	7.750%	8.750%
City of Los Banos (located in Merced County)	684	LSBS	8.250%	8.750%
City of King City (located in Monterey County) <sup>2</sup>	686	KNGG	8.250%	8.750%
City of Marina (located in Monterey County) <sup>3</sup>	688	MRGT	8.750%	9.250%
City of Placentia (located in Orange County)	690	PLCT	7.750%	8.750%
City of Santa Ana (located in Orange County)	692	SATA	7.750%	9.250%
City of Seal Beach (located in Orange County)	694	SEAL	7.750%	8.750%
City of Garden Grove (located in Orange County)	696	GGGT	7.750%	8.750%
City of Roseville (located in Placer County)	697	ROSG	7.250%	7.750%
City of Norco (located in Riverside County)	699	NOGT	7.750%	8.750%
City of Murrieta (located in Riverside County)	701	MURG	7.750%	8.750%
City of Wildomar (located in Riverside County)	703	WILG	7.750%	8.750%
City of Sacramento (located in Sacramento County) <sup>4</sup>	705	SARG	8.250%	8.750%
City of Barstow (located in San Bernardino County)	710	BARS	7.750%	8.750%
City of Oceanside (located in San Diego County)	712	OTGT	7.750%	8.250%
City of Lodi (located in San Joaquin County)	714	LOGT	7.750%	8.250%
City of Redwood City (located in San Mateo County)	716	REDG	8.750%	9.250%
City of Santa Maria (located in Santa Barbara County) <sup>5</sup>	718	SMPG	8.000%	8.750%
City of Carpinteria (located in Santa Barbara County)	720	CARG	7.750%	9.000%
City of Los Gatos (located in Santa Clara County)	722	LGTG	9.000%	9.125%
City of Santa Rosa (located in Sonoma County) <sup>6</sup>	732	SATG	8.625%	9.000%
City of Porterville (located in Tulare County)	734	PVGT	8.250%	9.250%
City of Port Hueneme (located in Ventura County)	736	PHEG	7.750%	8.750%
City of West Sacramento (located in Yolo County)	738	WSGT	8.000%	8.250%
Countywide	New Code	Acronym	Prior Rate	New Rate
San Benito County (This rate applies in all unincorporated areas and in incorporated cities that do not impose a district tax.)	706	SBRT	7.250%	8.250%
City of Hollister	707		8.250%	9.250%
City of San Juan Bautista	708		8.000%	9.000%
Sonoma County (This rate applies in all unincorporated areas and in incorporated cities that do not impose a district tax.)	744	SCPS	8.125%	8.250%

Countywide	New Code	Acronym	Prior Rate	New Rate
City of Cotati	726		9.125%	9.250%
City of Healdsburg	727		8.625%	8.750%
City of Rohnert Park	728		8.625%	8.750%
City of Sebastopol	729		8.875%	9.000%
City of Sonoma	730		8.625%	8.750%
City of Santa Rosa <sup>6</sup>	732	SATG	8.625%	9.000%
Unincorporated Area <sup>7</sup>	New Code	Acronym	Prior Rate	New Rate
Santa Cruz County Unincorporated Area	724	SCUG	8.500%	9.000%
Yuba County Unincorporated Area <sup>8</sup>	739	YBUA	7.250%	8.250%
CURRENT DISTRICT TAXES EXTENDED				
County/City	Code	Acronym	Tax Rate	Expiration Date
Humboldt County	389	HBGT	7.750%	Indefinite
Marin County	102	TAMC	8.250%	3/31/2049
Santa Clara County	331	SCCR	9.000%	Indefinite
City of Albany (located in Alameda County)	298	ALBG	9.750%	Indefinite
Town of Paradise (located in Butte County)	381	PTTG	7.750%	3/31/2031
City of Rio Dell (located in Humboldt County)	390	RDGT	8.750%	12/31/2024
City of San Fernando (located in Los Angeles County)	347	SNFE	10.000%	Indefinite
City of El Monte (located in Los Angeles County)	199	EMGF	10.000%	3/31/2029
City of Monterey (located in Monterey County)	403	MTRS	8.750%	3/31/2027
City of Sebastopol (located in Sonoma County)	344	SBCGS	8.875%	Indefinite
City of Red Bluff (located in Tehama County)	424	RDBF	7.500%	3/31/2031

- The city increased its existing tax (ANTG) of 0.50 percent to 1.00 percent (ANIT) and extended the expiration date to March 31, 2039.*
- The city increased its existing tax (KING) of 0.50 percent to 1.00 percent (KNGG) and extended the expiration date to March 31, 2029.*
- The city approved a new 1.50 percent tax (MRGT) to replace the existing 1.00 percent tax (MRNA) which will expire March 31, 2019.*
- The city approved a new 1.00 percent tax (SARG) to replace the existing 0.50 percent tax (SACG) which will expire March 31, 2019.*
- The city approved a new 1.00 percent tax (SMPG) to replace the existing 0.25 percent tax (SMAG) which will expire March 31, 2019.*
- The city approved a new tax of 0.25 percent (in addition to the Sonoma countywide increase of 0.125 percent listed in the countywide table).*
- These new taxes apply in the unincorporated area of the county only. They do not affect the rate that applies in incorporated cities within these counties.*
- The Yuba County Unincorporated Area tax is subject to pending litigation. Information regarding this tax will be updated if necessary.*

## Online Services Improvements and Updates

Last year we released our new online services system for the following tax and fee programs:

- Sales and Use Tax
- Cigarette and Tobacco Retailer's License Fee
- Covered Electronic Waste Recycling (eWaste) Fee
- Lumber Products Assessment
- California Tire Fee
- Prepaid Mobile Telephony Services (MTS) Surcharge
- Cigarette and Tobacco Internet Purchases

We continue to make improvements to our system and video tutorials are available to help you file a return, make a payment or prepayment, and gain access to your account(s). The tutorials are available on our website at [www.cdtfa.ca.gov/services/#Tutorials](http://www.cdtfa.ca.gov/services/#Tutorials). The tutorial *How to File a Sales and Use Tax Return With Multiple Locations Using Your Limited Access Code* includes instructions on how to complete Schedule A, as well as Schedules B and C.

Logging in to our system with a username and password offers more self-service options, in addition to the ability to save bank account information for future use. Some of the features available after logging in with a username include:

- Retrieve copies of returns (for periods after May 2018)
- Request relief from penalty
- File an appeal or claim for refund
- View real-time account information, including account balance and correspondence
- Print a permit
- Add or close a selling location
- Update mailing address

To create an account from our [homepage](#), click on the *Login* button at the top right; click *View Accounts*; then under *Create a Username*, click *Sign Up Now*.

In August 2019, we will add the following tax and fee programs to our new system:

- Alcoholic Beverage Tax
- Cigarette and Tobacco Products Tax
- Cigarette and Tobacco Products Licensing (Distributors, Importers, Manufacturers, and Wholesalers)
- Fuel Taxes (Aircraft Jet Fuel, Diesel Fuel including Interstate User Diesel Fuel Tax, International Fuel Tax Agreement (IFTA), Motor Vehicle Fuel, and Alternative Use Fuel)
- Oil Spill Response, Prevention & Administration Fees
- Timber Yield Tax
- Underground Storage Tank Maintenance Fee

Returns, schedules, and license renewals for the programs listed above will be filed online and we will no longer mail paper returns. Please watch for future notifications and ensure your mailing address on file is current. For assistance with updating your mailing address, please call our toll-free number at 1-800-400-7115 (TTY:711) or email us at [STFRegUpdates@cdtfa.ca.gov](mailto:STFRegUpdates@cdtfa.ca.gov).

Additional tax and fee programs will be incorporated into our new system in 2020. During the transition phase, our website directs you to the correct login page based upon the account type.

## Effective April 1, 2019, New Use Tax and District Use Tax Collection Requirements Due to the *Wayfair* Decision

Beginning April 1, 2019, retailers located outside of California are required to collect use tax if, during the preceding or current calendar year the retailer's sales for delivery into California exceed \$100,000 or the retailer makes sales for delivery into California in 200 or more separate transactions. A retailer who meets either of these sales thresholds is considered engaged in business in California, and is required to register with the California Department of Tax and Fee Administration (CDTFA) and collect the use tax from its customers on taxable sales of tangible personal property delivered into California and pay the tax to the CDTFA. For more information on this requirement, please see our Special Notice *New Use Tax Collection Requirements for Out-of-State Retailers Based on Sales into California Effective April 1, 2019* at [www.cdtfa.ca.gov/taxes-and-fees/L565.pdf](http://www.cdtfa.ca.gov/taxes-and-fees/L565.pdf).

Also beginning April 1, 2019, all retailers registered, or those required to be registered with the CDTFA, are responsible for collecting and paying a *district's use tax* if during the preceding or current calendar year the retailer's sales for delivery into the district exceed \$100,000, or the retailer makes sales for delivery into the district in 200 or more separate transactions. This new requirement to collect the district use tax applies to all retailers required to be registered with the CDTFA, whether located inside or outside of California. District taxes are voter-approved taxes imposed by cities, counties, and other local jurisdictions (districts) added to California's base sales and use tax rate of 7.25 percent. For more information about the new district use tax collection requirement, please see our Special Notice *New District Use Tax Collection Requirements for All Retailers Effective April 1, 2019* at [www.cdtfa.ca.gov/taxes-and-fees/L591.pdf](http://www.cdtfa.ca.gov/taxes-and-fees/L591.pdf).

We also have a new online guide to help you understand how the *Wayfair* decision affects the new collection requirements for retailers. For more information, please see our new *Tax Guide for Use Tax Collection Requirements Based on Sales into California Due to the Wayfair Decision* at [www.cdtfa.ca.gov/industry/wayfair.htm](http://www.cdtfa.ca.gov/industry/wayfair.htm).

## New Information for Prepaid Mobile Telephony Service (MTS) Sellers

### Prepaid MTS Surcharge Collection Act declared unenforceable

On November 15, 2018, the United States District Court, Northern District of California (*MetroPCS California, LLC v. Michael Picker, et al, Case Number 17-cv-05959-SI*) enjoined state agencies from enforcing the provisions of the Prepaid MTS Surcharge Collection Act because it conflicts with federal law. A notice of appeal of the district court's decision was filed on December 14, 2018, but a judicial stay of the injunction was not requested, thereby ending CDTFA's enforcement of the Prepaid MTS Surcharge Collection Act.

### Effect of court decision on sellers of prepaid MTS (other than service suppliers)

Prepaid MTS sellers are no longer required to collect the statewide prepaid MTS surcharge rate of 6.30 percent on sales of prepaid MTS. However, the *local charges* are imposed upon prepaid MTS under a separate act which is still in effect. Therefore, prepaid MTS sellers are required to continue to collect *only* the local charges, when applicable, on their sales of prepaid MTS. Prepaid MTS sellers should continue to file their prepaid MTS return and pay the local charges collected from their customers as well as any statewide prepaid MTS surcharges collected. For more information, please see our Special Notice to prepaid MTS sellers located on our website at [www.cdtfa.ca.gov/formspubs/l592.pdf](http://www.cdtfa.ca.gov/formspubs/l592.pdf).

### You may close your prepaid MTS account if local charges do not apply

If you make sales of prepaid MTS at your retail location(s) that are in areas that do not have an applicable local charge, local charges do not apply to your prepaid MTS sales. Therefore, you may close your prepaid MTS account. However, if you make sales online or remotely to California customers in areas that do have local charges, you are required to maintain your prepaid MTS account to collect and report the applicable local charges based on your customers' California address.

### New local charge rate for San Francisco

Beginning April 1, 2019, the local charge rate for the city and county of San Francisco will change as listed below:

NEW LOCAL CHARGES EFFECTIVE APRIL 1, 2019			
Location	Current Local Rate	New Local Rate	County
City and County of San Francisco	14.30%	14.50%	San Francisco

You may find the applicable local charges for each city and/or county on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov); select *Tax & Fee Rates* at the top of the homepage, and then choose *Prepaid Mobile Telephony Services Surcharge Rates*.

### Effect of court decision on service suppliers

Effective January 1, 2019, service suppliers must collect the Emergency Telephone Users Surcharge (ETUS) on charges for intrastate telecommunication service, including VoIP and wireless services (prepaid and postpaid). Prepaid MTS service suppliers shall report and pay the ETUS on charges for prepaid and postpaid telecommunication services in the same manner as they did prior to January 1, 2016. For more information, please see our Special Notice to service suppliers located on our website at [www.cdtfa.ca.gov/formspubs/l593.pdf](http://www.cdtfa.ca.gov/formspubs/l593.pdf).

For more information, including the applicable local rates for each city and county, please see our online guide, *Tax Guide for Prepaid Mobile Telephony Services (MTS) Surcharge* at [www.cdtfa.ca.gov/industry/prepaid-mts-surcharge.htm](http://www.cdtfa.ca.gov/industry/prepaid-mts-surcharge.htm). Please check our online guide periodically for updates.

## New Regulation for Cannabis Distributors and Retailers

The CDTFA recently adopted emergency [Regulation 3702](#), *California Cannabis Track-and-Trace*, which requires distributors and retailers to enter the wholesale cost and the retail selling price of cannabis or cannabis products into the California Cannabis Track-and-Trace (CCTT) system.

For more information on emergency Regulation 3702, please see our Special Notice, *New Emergency Regulation for Cannabis Distributors and Retailers Requires California Cannabis Track-and-Trace*, at [www.cdtfa.ca.gov/formspubs/1594.pdf](http://www.cdtfa.ca.gov/formspubs/1594.pdf).

## CDTFA and BOE... What's the Difference?

On July 1, 2018, the CDTFA celebrated its one-year anniversary. A year after the CDTFA's commencement, some California taxpayers and fee payers remain unclear about the monumental transition that resulted in restructuring duties that were once the responsibility of the California State Board of Equalization (BOE). CDTFA team members continue to field questions from California taxpayers and fee payers, which include "What's the difference between the BOE and the CDTFA?", "What caused the change?", and "How does this affect my business?"

On June 27, 2017, Governor Jerry Brown signed into law the Taxpayer Transparency and Fairness Act of 2017, which separated the duties, powers, and responsibilities of the BOE into three separate state agencies: the CDTFA, the BOE, and the Office of Tax Appeals (OTA). The responsibilities of these agencies are as follows:

### California State Board of Equalization (BOE) (Established 1879)

The BOE retained its constitutional duties which include the administration of property tax, tax on insurance companies, and alcoholic beverage tax.

### California Department of Tax and Fee Administration (CDTFA) (Established 7/1/2017)

The CDTFA administers California's sales and use tax, fuel taxes, tobacco, alcohol, and cannabis taxes, and more than 30 other taxes and fees that fund specific state programs, which can be reviewed on the CDTFA's website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

### Office of Tax Appeals (OTA) (Established 7/1/2017)

The OTA is an independent and impartial appeals body established to hear appeals on or after January 1, 2018, from California taxpayers and fee payers regarding various taxes and fees administered by the CDTFA and the Franchise Tax Board.

Staff who transitioned from the BOE to the CDTFA worked diligently to provide California taxpayers and fee payers with high-quality sales and use tax administration services. Additionally, the CDTFA has implemented a new tax software program that streamlines CDTFA staff work flow, as well as providing California taxpayers and fee payers with increased account functionality. We at the CDTFA hope this transition has been seamless and has provided noticeable, positive improvements for our taxpayers and fee payers.

## For More Information

All telephone numbers are toll-free.

### Internet

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

### Customer Service Center

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

### Seller's Permit Verification

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

### Taxpayers' Rights Advocate

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

### Tax Evasion Hotline

1-888-334-3300

### State Legislation

<https://leginfo.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](http://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](http://www.cdtfa.ca.gov/formspubs/pubs.htm).





## SUPPLEMENTAL ARTICLES

### New and Revised Publications from July 2018 through December 2018

DISTRICT TAX RATE INCREASING		
Number	Revised Publications	Date
9	Construction and Building Contractors	8-18
17	Appeals Procedures: Sales and Use Taxes and Special Taxes	7-18
24	Liquor Stores	8-18
27	Drug Stores	8-18
31	Grocery Stores	8-18
32	Sales to Purchasers From Mexico	8-18
34	Motor Vehicle Dealers	9-18
35	Interior Designers and Decorators	8-18
36	Veterinarians	8-18
37	Graphic Design, Printing, and Publishing	8-18
40	Watercraft Industry	8-18
46	Leasing Tangible Personal Property	8-18
47	Mobilehomes and Factory-Built Housing	7-18
53	Managed Audit Program	7-18
53A	10 Consumer Sales and Use Tax Questions	10-18
53B	10 Sales and Use Tax Questions for the Business Person	10-18
62	Locksmiths	8-18
64	Jewelry Stores	8-18
68	Photographers, Photo Finishers, and Film Processing Laboratories	8-18
75	Interest, Penalties, and Fees	9-18
79	Documented Vessels and California Tax	8-18
79A	Aircraft and California Tax	10-18



Number	Revised Publications	Date
82	Prepaid Sales Tax and Sales of Fuel	8-18
104	Sales to Residents of Other Countries	9-18
106	Combination Packages and Gift-Wrapping	9-18
108	Labor Charges	9-18
109	Internet Sales	9-18
111	Operators of Swap Meets, Flea Markets, or Special Events	9-18
113	Coupons, Discounts, and Rebates	9-18
114	Consignment Sales	9-18
115	Tips, Gratuities, and Service Charges	9-18
116	Sales and Use Tax Records	9-18
117	Filing a Claim for Refund	9-18
119	Warranties and Maintenance Agreements	7-18
120	Cell Phones and Other Wireless Telecommunication Devices	9-18
121	Drop Shipments	9-18
122	Buying and Selling Dogs, Cats, and Other Nonfood Animals	7-18
123	California Businesses: How to Identify and Report California Use Tax Due	8-18
125	Dry Cleaners	8-18
126	Mandatory Use Tax Registration for Service Enterprises	9-18
127	Organized Camps	7-18
177	Internet Auction Sales and Purchases	9-18
178	Voluntary Disclosure Program	7-18
252A	Relief Request (1/3 Sheet Flyer)	8-18
281G	Tax Help for the Restaurant Industry	10-18
388	Tax Information Bulletin	9-18, 12-18
432	Disaster Relief Tri-Fold	8-18
436G	Tax Help for Grocery Stores	10-18
436L	Tax Help for Liquor Stores	10-18
445	Tax Recovery and Criminal Enforcement (TRaCE)	9-18
541	Manufacturing and Research & Development Exemption Tax Guide	9-18
542	News for Tax Practitioners	8-18
559	Prepaid Mobile Telephony Services (MTS) Surcharge	8-18