



# Special Notice

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## Sales and Use Tax Rate Increases on April 1, 2009

*Effective April 1, 2009, the state sales and use tax rate increases by 1%. In addition, if you are in a city or county that has a voter approved local district tax rate increase effective on April 1, 2009, your overall tax rate increase will be higher. Please see the Special Notice included in this mailing. The combined statewide and district tax rates that apply as of April 1, 2009, are listed on the reverse side of this notice.*

The 1% tax rate increase will expire on either July 1, 2011, or July 1, 2012, depending upon whether the voters approve the proposed Budget Stabilization constitutional amendment in a statewide election to be held on May 19, 2009.

### What if I collect tax at the lower tax rate for sales made after April 1, 2009?

If you incorrectly collect sales tax reimbursement or use tax at the lower tax rate after April 1, 2009, you will still owe the 1% difference.

### If a customer purchases merchandise before April 1, 2009, but returns it after that date, what tax rate should I use to refund the tax payment?

You should refund tax based on the rate in effect at the time of the sale (i.e., the amount you collected from the customer).

### Taxpayer Information Section

For a current listing of California sales and use tax rates by county and city, please visit our website at [www.boe.ca.gov/cgi-bin/rates.cgi](http://www.boe.ca.gov/cgi-bin/rates.cgi). If you have any questions regarding this notice, please call our toll-free number to speak with a Customer Service Representative. Representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays. Please call:

800-400-7115

TDD/TTY: 800-735-2929

In addition to English, assistance is also available in other languages.

### Please note:

*This notice is being mailed to all registered Sales and Use Tax permit holders beginning March 6, 2009.*

**Special Notice Information on Sales and Use Tax Rate Increases on April 1, 2009****California Sales and Use Tax Rates by County and City**

Effective April 1, 2009 (includes state, county, local, and district taxes)

|                         |               |                           |               |                            |               |
|-------------------------|---------------|---------------------------|---------------|----------------------------|---------------|
| <b>ALAMEDA CO.</b>      | <b>9.75%</b>  | <b>MENDOCINO CO.</b>      | <b>8.25%</b>  | <b>SAN LUIS OBISPO CO.</b> | <b>8.25%</b>  |
| <b>ALPINE CO.</b>       | <b>8.25%</b>  | City of Fort Bragg        | 8.75%         | City of Arroyo Grande      | 8.75%         |
| <b>AMADOR CO.*</b>      | <b>8.75%</b>  | City of Point Arena       | 8.75%         | City of Grover Beach       | 8.75%         |
| <b>BUTTE CO.</b>        | <b>8.25%</b>  | City of Ukiah             | 8.75%         | City of Morro Bay          | 8.75%         |
| <b>CALAVERAS CO.</b>    | <b>8.25%</b>  | City of Willits           | 8.75%         | City of Pismo Beach        | 8.75%         |
| <b>COLUSA CO.</b>       | <b>8.25%</b>  | <b>MERCED CO.</b>         | <b>8.25%</b>  | City of San Luis Obispo    | 8.75%         |
| City of Williams        | 8.75%         | City of Los Banos         | 8.75%         | <b>SAN MATEO CO.</b>       | <b>9.25%</b>  |
| <b>CONTRA COSTA CO.</b> | <b>9.25%</b>  | City of Merced            | 8.75%         | <b>SANTA BARBARA CO.</b>   | <b>8.75%</b>  |
| City of Richmond        | 9.75%         | <b>MODOC CO.</b>          | <b>8.25%</b>  | <b>SANTA CLARA CO.</b>     | <b>9.25%</b>  |
| City of Pinole          | 9.75%         | <b>MONO CO.</b>           | <b>8.25%</b>  | City of Campbell*          | 9.50%         |
| City of El Cerrito      | 9.75%         | Mammoth Lakes             | 8.75%         | <b>SANTA CRUZ CO.</b>      | <b>9.00%</b>  |
| <b>DEL NORTE CO.</b>    | <b>8.25%</b>  | <b>MONTEREY CO.</b>       | <b>8.25%</b>  | City of Capitola           | 9.25%         |
| <b>EL DORADO CO.</b>    | <b>8.25%</b>  | City of Del Rey Oaks      | 9.25%         | City of Santa Cruz         | 9.50%         |
| City of Placerville     | 8.50%         | City of Pacific Grove     | 9.25%         | City of Scotts Valley**    | 9.25%         |
| City of So. Lake Tahoe  | 8.75%         | City of Salinas           | 8.75%         | City of Watsonville        | 9.25%         |
| <b>FRESNO CO.</b>       | <b>8.975%</b> | City of Sand City         | 8.75%         | <b>SHASTA CO.</b>          | <b>8.25%</b>  |
| City of Clovis          | 8.975%        | City of Seaside           | 9.25%         | <b>SIERRA CO.</b>          | <b>8.25%</b>  |
| City of Reedley         | 9.475%        | <b>NAPA CO.</b>           | <b>8.75%</b>  | <b>SISKIYOU CO.</b>        | <b>8.25%</b>  |
| City of Sanger          | 9.725%        | <b>NEVADA CO.</b>         | <b>8.375%</b> | <b>SOLANO CO.</b>          | <b>8.375%</b> |
| City of Selma           | 9.475%        | Town of Truckee           | 8.875%        | <b>SONOMA CO.*</b>         | <b>9.00%</b>  |
| <b>GLENN CO.</b>        | <b>8.25%</b>  | City of Nevada City       | 8.875%        | City of Santa Rosa***      | 9.25%         |
| <b>HUMBOLDT CO.</b>     | <b>8.25%</b>  | <b>ORANGE CO.</b>         | <b>8.75%</b>  | City of Sebastopol***      | 9.25%         |
| City of Arcata*         | 9.00%         | City of La Habra*         | 9.25%         | <b>STANISLAUS CO.</b>      | <b>8.375%</b> |
| City of Eureka*         | 8.50%         | City of Laguna Beach      | 9.25%         | City of Ceres              | 8.875%        |
| City of Trinidad*       | 9.00%         | <b>PLACER CO.</b>         | <b>8.25%</b>  | <b>SUTTER CO.</b>          | <b>8.25%</b>  |
| <b>IMPERIAL CO.</b>     | <b>8.75%</b>  | <b>PLUMAS CO.</b>         | <b>8.25%</b>  | <b>TEHAMA CO.</b>          | <b>8.25%</b>  |
| <b>INYO CO.</b>         | <b>8.75%</b>  | <b>RIVERSIDE CO.</b>      | <b>8.75%</b>  | <b>TRINITY CO.</b>         | <b>8.25%</b>  |
| <b>KERN CO.</b>         | <b>8.25%</b>  | <b>SACRAMENTO CO.</b>     | <b>8.75%</b>  | <b>TULARE CO.</b>          | <b>8.75%</b>  |
| City of Arvin*          | 9.25%         | City of Galt*             | 9.25%         | City of Dinuba             | 9.50%         |
| City of Delano          | 9.25%         | <b>SAN BENITO CO.</b>     | <b>8.25%</b>  | City of Farmersville       | 9.25%         |
| <b>KINGS CO.</b>        | <b>8.25%</b>  | City of Hollister         | 9.25%         | City of Porterville        | 9.25%         |
| <b>LAKE CO.</b>         | <b>8.25%</b>  | City of San Juan Bautista | 9.00%         | City of Tulare             | 9.25%         |
| City of Clearlake       | 8.75%         | <b>SAN BERNARDINO CO.</b> | <b>8.75%</b>  | City of Visalia            | 9.00%         |
| City of Lakeport        | 8.75%         | City of Montclair         | 9.00%         | <b>TUOLUMNE CO.</b>        | <b>8.25%</b>  |
| <b>LASSEN CO.</b>       | <b>8.25%</b>  | City of San Bernardino    | 9.00%         | City of Sonora             | 8.75%         |
| <b>LOS ANGELES CO.</b>  | <b>9.25%</b>  | <b>SAN DIEGO CO.</b>      | <b>8.75%</b>  | <b>VENTURA CO.</b>         | <b>8.25%</b>  |
| City of Avalon          | 9.75%         | City of El Cajon*         | 9.75%         | City of Oxnard*            | 8.75%         |
| City of El Monte*       | 9.75%         | City of La Mesa*          | 9.50%         | City of Port Hueneme*      | 8.75%         |
| City of Inglewood       | 9.75%         | City of National City     | 9.75%         | <b>YOLO CO.</b>            | <b>8.25%</b>  |
| Pico Rivera*            | 10.25%        | City of Vista             | 9.25%         | City of Davis              | 8.75%         |
| City of South Gate      | 10.25%        | <b>SAN FRANCISCO CO.</b>  | <b>9.50%</b>  | City of West Sacramento    | 8.75%         |
| <b>MADERA CO.</b>       | <b>8.75%</b>  | <b>SAN JOAQUIN CO.</b>    | <b>8.75%</b>  | City of Woodland           | 8.75%         |
| <b>MARIN CO.*</b>       | <b>9.00%</b>  | City of Manteca           | 9.25%         | <b>YUBA CO.</b>            | <b>8.25%</b>  |
| City of San Rafael***   | 9.50%         | City of Stockton          | 9.00%         |                            |               |
| <b>MARIPOSA CO.</b>     | <b>8.75%</b>  |                           |               |                            |               |

\* The total includes the new voter approved district tax that is effective April 1, 2009. For more information, please see the Special Notice, "New Tax Rates to Take Effect on April 1, 2009."

\*\* The total includes the City of Scotts Valley Transactions and Use Tax rate that decreased to 0.25% from 0.50%. For more information, please see the Special Notice, "New Tax Rates to Take Effect on April 1, 2009."

\*\*\* City currently has a district tax. The total tax rate in the city will increase by an additional 0.25% due to the new district tax in Sonoma and Marin Counties. All other cities and areas in Sonoma and Marin Counties will have a total tax rate of 9.00%.