

**For Immediate Release**  
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## **New Mt. Shasta Sales Tax Rate Takes Effect October 1, 2011**

The California State Board of Equalization (BOE) today announced that a voter-approved sales and use tax increase of .25 percent will take effect October 1, 2011 in the City of Mount Shasta in Siskiyou County, bringing the local tax rate within the city limits to 7.50 percent. The tax rate in Siskiyou County outside the City of Mount Shasta will remain at the current rate of 7.25 percent.

The increase, approved by voters locally, will fund programs at the city level.

Retailers generally need to apply the new tax rate if they:

- Operate within the taxing area (the City of Mount Shasta) and have merchandise sold and delivered within the area.
- Have a business location in the area.
- Deliver into the area using their vehicles.
- Have an agent or representative in the area to make sales, deliveries, or take orders.
- Sell automobiles, boats, or aircraft to customers who register them in the area.
- Collect tax on lease payments from property used in the area.

If a retailer is not required to collect or report the additional tax as described above, the purchaser may be responsible for reporting and remitting *use* tax to the BOE, depending on the circumstances of the sale or use of the property. The use tax, which has been law since 1935, is the same rate for any California location as the sales tax rate.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

- Special Notice: <http://www.boe.ca.gov/news/pdf/1281.pdf>
- City and County Sales and Use Tax Rates: <http://www.boe.ca.gov/sutax/pam71.htm>
- Publication 44, *District Taxes*: <http://www.boe.ca.gov/pdf/pub44.pdf>
- Publication 105, *District Taxes and Delivered Sales*: <http://www.boe.ca.gov/pdf/pub105.pdf>

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