

For Immediate Release
September 26, 2013

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New Sales and Use Tax Rate in City of San Fernando Effective October 1, 2013
BOE Reminds Californians of New 9.5% Tax Rate in the City of San Fernando

Sacramento – The California State Board of Equalization (BOE) reminds seller's permit holders and consumers that a new sales and use tax rate takes effect October 1, 2013, in the City of San Fernando, which is located in Los Angeles County.

Local voters in the City of San Fernando approved a 0.50 percent (0.5%) increase in the sales and use tax rate, increasing the total rate within the city to 9.50 percent (9.5%). Seller's permit holders received a [special notice](#), informing them of the new rate.

In general, retailers must apply the City of San Fernando's new tax rate if they:

- Operate outside of the City of San Fernando, but are engaged in business there and sell merchandise for use in the city;
- Sell autos, boats, or aircraft to customers who register them in the City of San Fernando;
- Collect tax on lease payments from property used in the city.

Retailers are considered to be engaged in business in the City of San Fernando if they:

- Have a City of San Fernando business location;
- Deliver into the city using their vehicles; or
- Have a representative in the city limits that makes sales, deliveries, installations, or takes orders.

If a retailer is not required to collect 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.

Helpful information:

California City & County Sales & Use Tax Rates: www.boe.ca.gov/cgi-bin/rates.cgi

General Information:

Available at www.boe.ca.gov or BOE's Customer Service Center at 1-800-400-7115

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The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53.7 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.

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