



# Special Notice

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**STATE BOARD  
OF EQUALIZATION**

450 N STREET  
SACRAMENTO, CA 95814

## Sales and Use Tax Rate Could Increase on January 1, 2013

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BOE WEBSITE AND  
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[www.boe.ca.gov](http://www.boe.ca.gov)

TAXPAYER INFORMATION  
SECTION  
**1-800-400-7115**  
TTY  
**711**

The statewide sales and use tax rate could increase one quarter of one percent (0.25%) if California voters approve Proposition 30. This would increase the current rate from 7.25 percent to 7.50 percent effective January 1, 2013. Proposition 30 is an initiative appearing on the November 6, 2012 General Election ballot that would increase the statewide tax rate for four years—from January 1, 2013, through December 31, 2016.

In addition to the statewide sales and use tax rate, some cities and counties have voter-approved district taxes. If Proposition 30 is approved and you are located in a special tax district, your sales or purchases will be subject to the increased statewide rate of 7.50 percent, plus the applicable district tax rate. A comprehensive listing of current tax rates is published on the Board of Equalization's (BOE) website at [www.boe.ca.gov/sutax/pam71.htm](http://www.boe.ca.gov/sutax/pam71.htm).

### How will I know if Proposition 30 passes?

The BOE will provide additional guidance in November if Proposition 30 is approved. Updates on the status of the potential statewide sales and use tax rate increase will be posted on the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov). For official election results, you may visit the Secretary of State's website at [www.sos.ca.gov/elections](http://www.sos.ca.gov/elections).

If you have questions about this notice or the potential tax rate increase, please visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call our Taxpayer Information Section at 1-800-400-7115 (TTY:711). Customer Service representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

