

TAX INFORMATION BULLETIN



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www.boe.ca.gov



New Tax Rates Take Effect on April 1, 2013

Voters approved new district taxes that are effective April 1, 2013. A city's new rates apply only within the incorporated limits of that city.

The table below shows the new rates for each of the cities and counties.

AREA	NEW CODE	NEW ACRONYM	PRIOR RATE	NEW RATE
Albany (Alameda County)	299	ALBG	9.00%	9.50%
Capitola (Santa Cruz County)	335	CPRG	8.50%	8.75%
Carmel (Monterey County)	315	CBSG	7.50%	8.50%
City of Commerce (Los Angeles County)	307	CMMG	9.00%	9.50%
Culver City (Los Angeles County)	305	CLEG	9.00%	9.50%
Fairfield (Solano County)	337	FLDG	7.625%	8.625%
Grass Valley (Nevada County)	318	GVGT	7.625%	8.125%
Half Moon Bay (San Mateo County)	330	HMBG	8.50%	9.50%
Healdsburg (Sonoma County)	343	HDBG	8.25%	8.75%
La Mirada (Los Angeles County)	309	LMGT	9.00%	10.00%
Lathrop (San Joaquin County)	324	LTHG	8.00%	9.00%
Moraga (Contra Costa County)	301	MGAG	8.50%	9.50%
Nevada City (Nevada County)	320	NVGT	8.125%	8.50%
Orinda (Contra Costa County)	303	ORGT	8.50%	9.00%
Paso Robles (San Luis Obispo County)	325	PRBG	7.50%	8.00%
Rio Vista (Solano County)	339	RVGG	7.625%	8.375%
Sacramento (Sacramento County)	322	SACG	8.00%	8.50%
Sebastopol (Sonoma County)	345	SBCG	8.50%	9.00%
Vacaville (Solano County)	341	VACG	7.625%	7.875%
Marin County	311	MPSF	8.25%	8.50%
**Fairfax	314	FFGT	8.75%	9.00%
**Novato	313	NOVT	8.75%	9.00%
**San Rafael	312	RFEL	8.75%	9.00%
San Mateo County	327	SMGT	8.50%	9.00%
**San Mateo	328	SMTG	8.75%	9.25%
Santa Clara County	332	SCCR	8.625%	8.75%
**Campbell	333	CMPL	8.875%	9.00%

**The tax rate within this city limit changes as a result of the countywide tax rate increase.

Note: Williams (Colusa County) extended its existing tax indefinitely. Trinidad (Humboldt County) extended its existing tax rate to March 31, 2017. Salinas (Monterey County) extended its existing tax rate indefinitely. Hollister (San Benito County) extended its existing tax rate to March 31, 2018. Fresno County extended its existing tax rate to March 31, 2029.

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Make sure your email address is on your account to receive notice whenever a tax change occurs.

BOE has been emailing special notices to accounts with an email address to notify them whenever a rate change occurs. If you have not been receiving these, contact us at www.boe.ca.gov/info/email.html to add your email address to your account.

Do you need assistance determining whether an address is within city limits?

Some cities have developed a database to help you identify addresses located within special taxing jurisdictions. In cooperation with these cities, our website contains links to their address databases (www.boe.ca.gov/sutax/cityaddresses.htm). If you have questions about the addresses, you should contact the cities directly.

Our website also includes a link to a free sales and use tax rate locator (www.geotax.com) that allows you to determine a tax rate for any address in the state. The GeoTax link is provided as a public service. However, BOE does not maintain the website and is not responsible for the content or accuracy of the information shown on that site.

For More Information

The City and County Tax Rates page (www.boe.ca.gov/sutax/pam71.htm) on our website contains additional information regarding tax rates and district taxes. For a complete listing of California tax rates, refer to [publication 71](#), *California City and County Sales and Use Tax Rates*. For information on district taxes, please refer to [publication 44](#), *District Taxes*, and [publication 105](#), *District Taxes and Delivered Sales*. You can download or order a copy of the publications from our website or call our Taxpayer Information Section at 1-800-400-7115.

Focus on the customer: New industry guides offer simple tax guidance

Statutes and regulations. Frequently asked questions and publications. An array of online information sources are available to help you comply with California's tax laws. For those who are just starting a business, searching for the right information can be time-consuming.

That's why the BOE is making efforts to streamline your experience by developing a series of web-based "Industry Guides" designed to be a one-stop-shop for business owners and operators looking for information on key topics relevant to their business.

First in the series is the *Sales and Use Tax Guide for Restaurant Owners*, currently available on our website, www.boe.ca.gov. It explains how tax applies to the types of transactions restaurant owners and operators most commonly engage in, and includes links to relevant resources, all in a convenient tab-based format. Guides for the construction contractor and catering industries are expected to be available soon.

The "Industry Guide" series are a source of basic information that complement the BOE's many online publications, and not a substitute for any applicable laws and regulations.

Please send your suggestions to improve the "Industry Guide" series of web pages to SUTD-Industry_Guides@boe.ca.gov.

How safe is the personal information that you provide to the Board of Equalization?

When applying for a seller's permit you are required to provide certain information that allows for the administration of the state's sales and use tax laws. This includes personal information such as your social security number.

With the proliferation of identity theft, it is important that you know that any information provided to the BOE and any information the BOE may obtain regarding you or your business is safe.

State laws that protect your privacy cover any records that you provide to the BOE. There are times when information can be shared with other government agencies and with companies authorized to represent local governments. The privacy statutes also bind those agencies or companies.

While most of the information you provide us is confidential, some is subject to public disclosure, such as the information printed on your permit, account start and closeout dates, and names of business owners or partners. Further, when you sell a business, we can give the buyer or other involved parties information regarding any outstanding tax liabilities. Finally, with your permission, we can release information regarding your account to anyone that you designate. Of course, you have the right to review your records.



If you would like further information on this subject, you may call our Disclosure Office located in Sacramento at 1-916-445-2918, or you may read or download our [publication 58A](#), *How to Inspect and Correct Your Records* at our website, www.boe.ca.gov.

Online installment payment arrangements

Tax and fee payers will soon have the ability to request installment payment arrangements for past due liabilities through our website www.boe.ca.gov. Your payments will be processed similar to ePay. You will enter your bank routing and account numbers and funds will be electronically withdrawn from your account. You will have the ability to propose weekly, biweekly, or monthly payments. The projected implementation of this service is scheduled for 2013.

Avoid penalties, interest and fees by reporting your use tax

According to the BOE's 2010-11 Annual Report, almost 40 percent of audit deficiencies (approximately \$160 million) discovered by the BOE are due to failure to report use tax correctly. Use tax can be incurred in the following ways:

- Purchasing equipment, materials, or supply items from an unregistered retailer located in another state or foreign country. (The BOE receives information from many sources, including U.S. Customs, regarding items shipped into California from other states or countries).
- Withdrawal of taxable items from resale inventory for business or personal use.

To learn more about use tax, visit our website at www.boe.ca.gov/taxprograms/usetax/index.html.

Annual Taxpayers' Bill of Rights Hearings to begin

Do you have suggestions for improving our services? Do you want us to look more closely at a tax or fee issue? If you do, come share your ideas and concerns with our Board Members at the annual Taxpayers' Bill of Rights hearings. You may present your proposal orally or in writing.

The annual business and property taxes hearings for 2013 are scheduled for May 22 in Sacramento and July 17 in Culver City, both starting at approximately 1:30 p.m.

Although you are not required to make advance arrangements to speak, it will help us to prepare if you contact the Taxpayers' Rights Advocate Office at 1-888-324-2798 beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation.

For more details, please call the Advocate Office or visit them at www.boe.ca.gov (click on the tab "Your Rights" and choose "Taxpayers' Rights Advocate"), where you can also view the office's latest annual report.

New and Revised Publications July through December 2012

Number	Title	Date
Pub 21G	The California State Board of Equalization	08/12
Pub 21.2	The California State Board of Equalization (Runner)	10/12
Pub 22	Dining and Beverage Industry	07/12
Pub 34	Motor Vehicle Dealers	10/12
Pub 52	Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration	10/12
Pub 71	California City and County Sales and Use Tax Rates	07/12, 08/12, 10/12
Pub 73	Your California Seller's Permit	09/12, 10/12
Pub 75	Interest and Penalties	09/12
Pub 88	Underground Storage Tank Fee	08/12
Pub 91	California Tire Fee	08/12



Pub 92	Alcoholic Beverage Tax	08/12
Pub 106	Combination Packages and Gift-Wrapping	07/12
Pub 126	Mandatory Use Tax Registration for Service Enterprises	10/12
Pub 142B	Appeals Process: Glossary of Terms	07/12
Pub 148.2	Resources to Assist CA Businesses (Runner)	11/12
Pub 150.1	Board of Equalization Tax Appeals Assistance Clinic at UOP McGeorge School of Law	12/12
Pub 150.2	Board of Equalization Tax Appeals Assistance Clinic at Loyola Law School	12/12
Pub 150.3	Board of Equalization Tax Appeals Assistance Clinic at Chapman University School of Law	12/12
Pub 150.4	Board of Equalization Tax Appeals Assistance Clinic at Golden Gate University Law School	12/12
Pub 150.5	Board of Equalization Tax Appeals Assistance Program at University of San Diego School of Law	12/12
Pub 152	Cigarette and Tobacco Product Inspections	08/12
Pub 159	Efile Guide	10/12
Pub 201	Special Taxes and Fees Newsletter	12/12
Pub 204	Cigarette and Tobacco Products Taxes Newsletter	12/12
Pub 205	Motor Carrier Office Newsletter	11/12
Pub 214.1	Starting a Business Just Got Easier with eReg	08/12
Pub 214.2	Doing Business Just Got Easier with eReg (1/3 flyer)	08/12
Pub 215	Tax Appeals Assistance Program	12/12
Pub 231	Hit the Wall trying to solve Your Tax Problem?	10/12
Pub 247	Taxpayers: Know Your Rights!	09/12
Pub 248	Fire Fee Advanced Notice	07/12, 09/12
Pub 252A	Online Relief Request (1/3 Sheet Flyer)	09/12
Pub 256	Lumber and Engineered Wood Products	12/12
Pub 329	Economic Perspective	08/12, 11/12
Pub 382B	Strategic Plan (Abridged Version)	09/12
Pub 389	Taxable Sales in California	2nd Qtr, 3rd Qtr 2011

Civil behavior in trying times

We know that you may find yourself frustrated with the difficulties of the tax law or pressed for time when dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation. Any statement or gesture made to a BOE employee that seems like a threat—even a statement made in jest—will be referred to our Internal Affairs Section for investigation.

For More Information

All telephone numbers are toll-free.

Internet

www.boe.ca.gov
www.taxes.ca.gov

Taxpayer Information Section

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

Requests for Fax Copies

1-800-400-7115
(Choose automated services)

Seller's Permit Verification

1-888-225-5263
www.boe.ca.gov

Taxpayers' Rights Advocate

1-888-324-2798
www.boe.ca.gov

Tax Evasion Hotline

1-888-334-3300

State Legislation

www.leginfo.ca.gov/bilinfo.html

California State
Board of Equalization
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Sacramento, CA 94279-0001