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California City and County Sales and Use Tax Rates

July 1, 2011

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Preface

Many of California's cities, counties, towns, and communities have special taxing jurisdictions (districts), which impose a transactions (sales) and use tax. These districts increase the tax rate in a particular area by adding the district tax to the combined statewide rate of 7.25% (effective July 1, 2011). The rates for these districts range from 0.10% to 1.00% per district. More than one district tax may be in effect in a given location.

As a seller or a consumer, you may be required to report and pay district taxes for your taxable sales and purchases. For more information on district taxes and how they are applied, you should download or order:

- Publication 44, *District Taxes*
- Publication 105, *District Taxes and Delivered Sales*

For more information go online at www.boe.ca.gov to:

- View an electronic version of this publication:
www.boe.ca.gov/pdf/pub71.pdf
- Order publications
www.boe.ca.gov/cgi-bin/form_search.cgi
- Search for rates by city or county or to access links to search rates by address:
www.boe.ca.gov/sutax/pam71.htm

How To Use This Publication

To find out the sales and use tax rate for a county, city, or community in California, first locate the county, city, or community name, listed alphabetically beginning on page 5. The rate is shown, along with the name of the county in which the city or community is located. The rate includes the combined statewide rate of 7.25% plus any applicable district taxes.

Please Note: It is not always possible to determine the correct rate based solely on a mailing address. For example, a customer may live near a county line and have a zip code and city name whose mail is routed to a post office in a neighboring county which has a different tax rate. If you relied solely on the post office mailing address to determine the tax rate, you might assume the customer lived in a county other than the one in which he or she actually resides. As a result, you may apply an incorrect tax rate.

If you are in doubt about the correct rate, check with your customer, call our toll-free number 800-400-7115, or call the local Board of Equalization (BOE) office near you for assistance. You may want to refer to other references for help, such as the *California Directory of Post Offices*, *Thomas Guides*, and other map references. Post Office mailing addresses sometimes use a “city” designation other than the actual city in which the addressee is located. For example, in Los Angeles County, the “cities” of Hollywood, Van Nuys, Sherman Oaks, San Pedro, West Los Angeles, and Eagle Rock are actually located within the City of Los Angeles.

Recent Tax Rate Changes

We update this pamphlet whenever special tax districts are added or deleted, or when other tax rate changes occur. The following section, *District Taxes, Rates, and Effective Dates*, incorporates the district tax rate changes through July 1, 2011. The *Effective* and *End* dates for the particular district tax indicate the recent changes.

District tax rate changes may occur more frequently than once a year. In order to maintain an adequate supply of this publication while keeping the information updated, when necessary, we will insert an update sheet of any changes that occur between revision dates. This publication, including the most recent updates, may be viewed on the BOE’s website at www.boe.ca.gov/pdf/pub71.pdf.

District Taxes, Rates, and Effective Dates

(City): Indicates district tax applies within the city limits and is in addition to other applicable state, local and transit district taxes.

Certain cities provide addresses located within a special taxing jurisdiction.

Tax Area	District Name and Initials	Rate	Effective Date	End Date
Alameda County	Alameda County Essential Health Care Services Transactions and Use Tax (ACHC)	0.50%	07-01-04	
	Alameda County Transportation Improvement Authority (ACTI)	0.50%	04-01-02	
	Alameda County Transportation Authority (ACTA)	0.50%	04-01-87	03-31-02
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
San Leandro (City)	City of San Leandro Transactions and Use Tax (SLGF)	0.25%	04-01-11	
Union City (City)	City of Union City Transactions and Use Tax (UCGF)	0.50%	04-01-11	
Amador County	Amador County Fire Protection and Emergency Med. Services Transactions and Use Tax (AMCG)	0.50%	04-01-09	
Colusa County				
Williams (City)	City of Williams Transactions and Use Tax (WLMS)	0.50%	04-01-07	
Contra Costa County	Contra Costa Transportation Authority (CCTA)	0.50%	04-01-89	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
Concord (City)	City of Concord Transactions and Use Tax (CNCD)	0.50%	04-01-11	
El Cerrito (City)	City of El Cerrito Street Improvements Transactions and Use Tax (ECSI)	0.50%	07-01-08	
El Cerrito (City)	City of El Cerrito Transactions and Use Tax (ELCT)	0.50%	04-01-11	
Pinole (City)	City of Pinole Transactions and Use Tax (PNLE)	0.50%	04-01-07	
Richmond (City)	City of Richmond Transactions and Use Tax (RMGT)	0.50%	04-01-05	
Del Norte County	Del Norte County District (DNCD)	0.50%	07-01-93	06-30-98
El Dorado County				
Placerville (City)	City of Placerville Public Safety Transactions and Use Tax (PLPS)	0.25%	04-01-99	
Placerville (City)	City of Placerville Special Transactions and Use Tax (PLST)	0.25%	04-01-11	
South Lake Tahoe (City)	City of South Lake Tahoe Transactions and Use Tax (SLTG)	0.50%	04-01-05	
Fresno County	Fresno County Public Library Transactions and Use Tax (FCPL)	0.125%	04-01-99	
Fresno County	Fresno County Transportation Authority (FCTA)	0.50%	07-01-87	
Fresno County	Fresno County Zoo Authority (FCZA)	0.10%	04-01-05	
Clovis (City)	City of Clovis Public Safety Transactions and Use Tax (CCPS)	0.30%	04-01-00	9-30-08
Reedley (City)	City of Reedley Public Safety Transactions and Use Tax (RDPS)	0.50%	07-01-08	
Sanger (City)	City of Sanger Public Safety Transactions and Use Tax (SGPS)	0.75%	07-01-08	
Selma (City)	City of Selma Public Safety Transactions and Use Tax (SLMA)	0.50%	04-01-08	
Humboldt County				
Arcata (City)	City of Arcata Transactions and Use Tax (ARGF)	0.75%	04-01-09	
Eureka (City)	City of Eureka Transactions and Use Tax (ERKA)	0.25%	04-01-09	
Eureka (City)	City of Eureka Supplemental Transactions and Use Tax (ERST)	0.50%	04-01-11	
Trinidad (City)	City of Trinidad Transactions and Use Tax (TRGF)	0.75%	04-01-09	
Trinidad (City)	City of Trinidad General Revenue Transactions and Use Tax (TDGF)	1.00%	10-01-04	12-31-08
Imperial County	Imperial County Local Transportation Authority (IMTA)	0.50%	04-01-90	
Calexico (City)	Calexico General Fund Transactions and Use Tax (CXGF)	0.50%	10-01-10	
Calexico (City)	Calexico Heffernan Memorial Hospital District (CXHD)	0.50%	10-01-92	03-31-06
Inyo County	Inyo County Rural Counties Transactions Tax (INRC)	0.50%	10-01-88	
Kern County				
Arvin (City)	City of Arvin Transactions and Use Tax (ARVN)	1.00%	04-01-09	
Delano (City)	City of Delano Transactions and Use Tax (DLNO)	1.00%	04-01-08	
Lake County				
Clearlake (City)	City of Clearlake Public Safety Transactions and Use Tax (CLPS)	0.50%	07-01-95	
Lakeport (City)	City of Lakeport Transactions and Use Tax (LPGT)	0.50%	04-01-05	
Los Angeles County	Los Angeles County Transportation Commission (LATC)	0.50%	04-01-91	
	Los Angeles County Transportation Commission (LACT)	0.50%	07-01-82	
	Los Angeles County Metro Transportation Authority (LAMT)	0.50%	07-01-09	
Avalon (City)	City of Avalon Municipal Hospital and Clinic Tax (AMHC)	0.50%	10-01-00	
El Monte (City)	City of El Monte Transactions and Use Tax (EMGF)	0.50%	04-01-09	
Inglewood (City)	City of Inglewood Vital City Services Transactions and Use Tax (IGWD)	0.50%	04-01-07	
Pico Rivera (City)	City of Pico Rivera Transactions and Use Tax (PCRIV)	1.00%	04-01-09	
Santa Monica (City)	City of Santa Monica Transactions and Use Tax (STMA)	0.50%	04-01-11	
South El Monte (City)	City of South El Monte Vital City Services Protection Transactions and Use Tax (SEMT)	0.50%	04-01-11	
South Gate (City)	City of South Gate Transactions and Use Tax (SGTE)	1.00%	10-01-08	
Madera County	Madera County 2006 Transportation Authority (MCTC)	0.50%	04-01-07	
	Madera County Transportation Authority (MCTA)	0.50%	10-01-90	09-30-05

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Initials	Rate	Effective Date	End Date
Marin County	Transportation Authority Marin County (TAMC)	0.50%	04-01-05	
	Sonoma-Marina Area Rail Transit District (SMRT)	0.25%	04-01-09	
Novato (City)	City of Novato Transactions and Use Tax (NOVT)	0.50%	04-01-11	
San Rafael (City)	City of San Rafael Transactions and Use Tax (RFEL)	0.50%	04-01-06	
Mariposa County	Mariposa County Healthcare Transactions and Use Tax (MCHC)	0.50%	04-01-05	
	Mariposa County Healthcare Authority (MCHA)	0.50%	07-01-00	06-30-04
Mendocino County				
Fort Bragg (City)	City of Fort Bragg Maintain City Streets Transactions and Use Tax (FBCS)	0.50%	01-01-05	
Point Arena (City)	City of Point Arena Transactions and Use Tax (PARS)	0.50%	04-01-04	
Ukiah (City)	City of Ukiah Transactions and Use Tax (UKGT)	0.50%	10-01-05	
Willits (City)	City of Willits Transactions and Use Tax (WCRS)	0.50%	10-01-03	
Merced County				
Gustine (City)	City of Gustine Community Enhancement to Services Transactions and Use Tax (GSTG)	0.50%	04-01-10	
Los Banos (City)	City of Los Banos Public Safety Transactions and Use Tax (LBPS)	0.50%	04-01-05	
Merced (City)	City of Merced Transactions and Use Tax (MRCD)	0.50%	04-01-06	
Mono County				
Mammoth Lakes (City)	City of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax (MLPR)	0.50%	10-01-08	
Monterey County				
Del Rey Oaks (City)	City of Del Rey Oaks Transactions and Use Tax (DLRY)	1.00%	04-01-07	
Marina (City)	City of Marina Transactions and Use Tax (MRNA)	1.00%	04-01-11	
Pacific Grove (City)	City of Pacific Grove Transactions and Use Tax (PGRV)	1.00%	10-01-08	
Salinas (City)	City of Salinas Temporary Transactions and Use Tax (SLNS)	0.50%	04-01-06	
Sand City (City)	City of Sand City General Purpose Transactions and Use Tax (SAND)	0.50%	04-01-05	
Seaside (City)	City of Seaside Transactions and Use Tax (SEAS)	1.00%	07-01-08	
Napa County	Napa County Flood Protection Authority Tax (NCFP)	0.50%	07-01-98	
Nevada County	Nevada County Public Library Transactions and Use Tax (NVPL)	0.125%	10-01-98	
Nevada City (City)	City of Nevada City Street Improvements Transactions and Use Tax (NVSI)	0.50%	04-01-07	
Truckee (City)	Town of Truckee Road Maintenance Transactions and Use Tax (TRSR)	0.50%	10-01-98	
Orange County	Orange County Local Transportation Authority (OCTA)	0.50%	04-01-91	
La Habra (City)	City of La Habra Transactions and Use Tax (LHBR)	0.50%	04-01-09	
Laguna Beach (City)	City of Laguna Beach Temporary Transactions and Use Tax (LGBH)	0.50%	07-01-06	06-30-09
Riverside County	Riverside County Transportation Commission (RCTC)	0.50%	07-01-89	
Cathedral City (City)	City of Cathedral City Transactions and Use Tax (CCGT)	1.00%	10-01-10	
Sacramento County	Sacramento Transportation Authority (STAT)	0.50%	04-01-89	
Galt (City)	City of Galt Public Safety Transactions and Use Tax (GLTS)	0.50%	04-01-09	
San Benito County	San Benito County General Fund Augmentation (SBTU)	0.50%	01-01-94	12-31-97
	San Benito County Council of Governments (SBCG)	0.50%	01-01-89	12-31-98
Hollister (City)	City of Hollister Transactions and Use Tax (HLST)	1.00%	04-01-08	
San Juan Bautista (City)	City of San Juan Bautista Transactions and Use Tax (SJBG)	0.75%	04-01-05	
San Bernardino County	San Bernardino County Transportation Authority (SBER)	0.50%	04-01-90	
Montclair (City)	City of Montclair Transactions and Use Tax (MTGR)	0.25%	04-01-05	
San Bernardino (City)	City of San Bernardino Transactions and Use Tax (SBRN)	0.25%	04-01-07	
San Diego County	San Diego County Regional Transportation Commission (SDTC)	0.50%	04-01-88	
El Cajon (City)	City of El Cajon Service Preservation Transactions and Use Tax (ECGF)	0.50%	04-01-09	
El Cajon (City)	City of El Cajon Public Safety Facilities Transactions and Use Tax (ECPS)	0.50%	04-01-05	
La Mesa (City)	City of La Mesa Transactions and Use Tax (LMSA)	0.75%	04-01-09	
National City (City)	City of National City Transactions and Use Tax (NCGT)	1.00%	10-01-06	
Vista (City)	City of Vista Transactions and Use Tax (VSTA)	0.50%	04-01-07	
San Francisco City and County	San Francisco County Public Finance Authority (SFPF)	0.25%	10-01-93	
	San Francisco County Transportation Authority (SFTA)	0.50%	04-01-90	
	Bay Area Rapid Transit District (BART)	0.50%	04-01-70	
San Joaquin County	San Joaquin Transportation Authority (SJTA)	0.50%	04-01-91	
Manteca (City)	City of Manteca Public Safety Transactions and Use Tax (MTPS)	0.50%	04-01-07	
Stockton (City)	City of Stockton Public Safety Transactions and Use Tax (SPFG)	0.25%	04-01-05	
Tracy (City)	City of Tracy Transactions and Use Tax (TRCY)	0.50%	04-01-11	

District Taxes, Rates, and Effective Dates

Tax Area	District Name and Initials	Rate	Effective Date	End Date
San Luis Obispo County				
Arroyo Grande (City)	City of Arroyo Grande Transactions and Use Tax (ARGD)	0.50%	04-01-07	
Grover Beach (City)	City of Grover Beach Transactions and Use Tax (GRBH)	0.50%	04-01-07	
Morro Bay (City)	City of Morro Bay Transactions and Use Tax (MRBY)	0.50%	04-01-07	
Pismo Beach (City)	City of Pismo Beach Transactions and Use Tax (PSMO)	0.50%	10-01-08	
San Luis Obispo (City)	City of San Luis Obispo Essential Services Transactions and Use Tax (SLOG)	0.50%	04-01-07	
San Mateo County				
	San Mateo County Transportation Authority (SMTA)	0.50%	01-01-89	
	San Mateo County Transit District (SMCT)	0.50%	07-01-82	
San Mateo (City)	City of San Mateo Transactions and Use Tax (SMTG)	0.25%	04-01-10	
Santa Barbara County	Santa Barbara County Local Transportation Authority (SBAB)	0.50%	04-01-90	
Santa Clara County				
	Santa Clara County Transactions and Use Tax (SCGF)	0.50%	04-01-97	03-31-06
	Santa Clara County Transit District (SCCT)	0.50%	10-01-76	
	Santa Clara County Valley Transportation Authority (SCVT)	0.50%	04-01-06	
Campbell (City)	City of Campbell Vital City Services, Maintenance and Protection Transactions and Use Tax (CMPL)	0.25%	04-01-09	
Santa Cruz County				
	Santa Cruz County Public Library Transactions and Use Tax (SZPL)	0.25%	04-01-97	
	Santa Cruz County Earthquake Recovery Bond (SCER)	0.50%	04-01-91	03-31-97
	Santa Cruz Metropolitan Transit District (SCMT)	0.50%	01-01-79	
Capitola (City)	City of Capitola Transactions and Use Tax (CPGT)	0.25%	04-01-05	
Santa Cruz (City)	City of Santa Cruz Replacement Transactions and Use Tax (STCZ)	0.50%	04-01-07	
Santa Cruz (City)	City of Santa Cruz Transactions and Use Tax (SZGT)	0.25%	07-01-04	03-31-07
Scotts Valley (City)	City of Scotts Valley Transactions and Use Tax (SVGT)	0.50%	04-01-06	03-31-09
Scotts Valley (City)	City of Scotts Valley Transactions and Use Tax (SVGF)	0.25%	04-01-09	03-31-11
Watsonville (City)	City of Watsonville Transactions and Use Tax (WTVL)	0.25%	04-01-07	
Solano County	Solano County Public Library Transactions and Use Tax (SLPL)	0.125%	10-01-98	
Sonoma County				
	Sonoma County Open Space Authority (SCOS)	0.25%	04-01-91	03-31-11
	Sonoma County Transportation Authority (SNTA)	0.25%	04-01-05	
	Sonoma-Marin Area Rail Transportation Authority (SMRT)	0.25%	04-01-09	
	Sonoma County Agricultural Preservation & Open Space District Transactions and Use Tax (SAPD)	0.25%	04-01-11	
Cotati (City)	City of Cotati Transactions and Use Tax (CTGF)	0.50%	10-01-10	
Rohnert Park (City)	City of Rohnert Park Transactions and Use Tax (RPGF)	0.50%	10-01-10	
Santa Rosa (City)	City of Santa Rosa Public Safety Transactions and Use Tax (SRPS)	0.25%	04-01-05	
Santa Rosa (City)	City of Santa Rosa 2010 Transactions and Use Tax (SRGF)	0.25%	04-01-11	
Sebastopol (City)	City of Sebastopol Transactions and Use Tax (SEGR)	0.125%	04-01-03	03-31-05
Sebastopol (City)	City of Sebastopol Community Transactions and Use Tax (SEBG)	0.25%	04-01-05	
Stanislaus County	Stanislaus County Library Transactions and Use Tax (STCL)	0.125%	07-01-95	
Ceres (City)	City of Ceres Public Safety Transactions and Use Tax (CRPS)	0.50%	04-01-08	
Tulare County				
	Tulare County Transportation Authority (TCTA)	0.50%	04-01-07	
	Tulare County Transactions and Use Tax (TCTU)	0.50%	10-01-95	12-31-97
Dinuba (City)	City of Dinuba Police and Fire Protection Transactions and Use Tax (DNBA)	0.75%	04-01-06	
Farmersville (City)	City of Farmersville Transactions and Use Tax (FMGT)	0.50%	04-01-05	
Porterville (City)	City of Porterville Public Safety, Police and Fire Protection Transactions and Use Tax (PTVL)	0.50%	04-01-06	
Tulare (City)	City of Tulare Transactions and Use Tax (TLRE)	0.50%	04-01-06	
Visalia (City)	City of Visalia Public Safety Transactions and Use Tax (VPST)	0.25%	07-01-04	
Tuolumne County				
Sonora (City)	City of Sonora Transactions and Use Tax (SPFW)	0.50%	01-01-05	
Ventura County				
Oxnard (City)	City of Oxnard Vital Services Transactions and Use Tax (OXND)	0.50%	04-01-09	
Port Hueneme (City)	City of Port Hueneme Transactions and Use Tax (PTHN)	0.50%	04-01-09	
Yolo County				
Davis (City)	City of Davis General Revenue Transactions and Use Tax (DAGT)	0.50%	07-01-04	
West Sacramento (City)	City of West Sacramento Transactions and Use Tax (WSTU)	0.50%	04-01-03	
Woodland (City)	City of Woodland Supplemental Transactions and Use Tax (WOSF)	0.25%	10-01-10	
Woodland (City)	City of Woodland Transactions and Use Tax (WDLT)	0.50%	10-01-06	
Woodland (City)	City of Woodland General Revenue Transactions and Use Tax (WOGT)	0.50%	07-01-00	06-30-06
Yuba County				
Wheatland (City)	City of Wheatland Transactions and Use Tax (WTLT)	0.50%	04-01-11	

Cities, Counties, and Tax Rates

A		
County	Total County Rate	
Alameda +	8.75%	
Alpine	7.25%	
Amador	7.75%	
Location	Rate	County
Acampo	7.75%	San Joaquin
Acton	8.75%	Los Angeles
Adelaida	7.25%	San Luis Obispo
Adelanto*	7.75%	San Bernardino
Adin	7.25%	Modoc
Agoura	8.75%	Los Angeles
Agoura Hills*	8.75%	Los Angeles
Agua Caliente	8.00%	Sonoma
Agua Caliente Springs	7.75%	San Diego
Agua Dulce	8.75%	Los Angeles
Aguanga	7.75%	Riverside
Ahwahnee	7.75%	Madera
Al Tahoe	7.25%	El Dorado
Alameda*	8.75%	Alameda
Alamo	8.25%	Contra Costa
Albany*	8.75%	Alameda
Alberhill	7.75%	Riverside
(Lake Elsinore*)		
Albion	7.25%	Mendocino
Alderpoint	7.25%	Humboldt
Alhambra*	8.75%	Los Angeles
Aliso Viejo*	7.75%	Orange
Alleghany	7.25%	Sierra
Almaden Valley	8.25%	Santa Clara
Almanor	7.25%	Plumas
Almondale	8.75%	Los Angeles
Alondra	8.75%	Los Angeles
Alpaugh	7.75%	Tulare
Alpine	7.75%	San Diego
Alta	7.25%	Placer
Alta Loma	7.75%	San Bernardino
(Rancho Cucamonga*)		
Altadena	8.75%	Los Angeles
Altaville	7.25%	Calaveras
Alton	7.25%	Humboldt
Alturas*	7.25%	Modoc
Alviso	8.25%	Santa Clara
(San Jose*)		
Amador	7.75%	Amador
City*		
Amargosa	7.75%	Inyo
(Death Valley)		

Location	Rate	County
Amboy	7.75%	San Bernardino
American Canyon*	7.75%	Napa
Anaheim*	7.75%	Orange
Anderson*	7.25%	Shasta
Angels Camp*	7.25%	Calaveras
Angelus Oaks	7.75%	San Bernardino
Angwin	7.75%	Napa
Annapolis	8.00%	Sonoma
Antelope	7.75%	Sacramento
Antelope Acres	8.75%	Los Angeles
Antioch*	8.25%	Contra Costa
Anza	7.75%	Riverside
Apple Valley*	7.75%	San Bernardino
Applegate	7.25%	Placer
Aptos	8.00%	Santa Cruz
Arbuckle	7.25%	Colusa
Arcadia*	8.75%	Los Angeles
Arcata*	8.00%	Humboldt
Argus	7.75%	San Bernardino
Arleta	8.75%	Los Angeles
(Los Angeles*)		
Arlington	7.75%	Riverside
(Riverside*)		
Armona	7.25%	Kings
Army Terminal	8.75%	Alameda
Arnold	7.25%	Calaveras
Aromas	7.25%	Monterey
Arrowbear Lake	7.75%	San Bernardino
Arrowhead	7.75%	San Bernardino
Highlands		
Arroyo Grande*	7.75%	San Luis Obispo
Artesia*	8.75%	Los Angeles
Artois	7.25%	Glenn
Arvin*	8.25%	Kern
Ashland	8.75%	Alameda
Asti	8.00%	Sonoma
Atascadero*	7.25%	San Luis Obispo
Athens	8.75%	Los Angeles
Atherton*	8.25%	San Mateo
Atwater*	7.25%	Merced
Atwood	7.75%	Orange
Auberry	7.975%	Fresno
Auburn*	7.25%	Placer
Avalon*	9.25%	Los Angeles
Avenal*	7.25%	Kings
Avery	7.25%	Calaveras
Avila Beach	7.25%	San Luis Obispo
Azusa*	8.75%	Los Angeles

B		
County	Total County Rate	
Butte	7.25%	
Location	Rate	County
Badger	7.75%	Tulare
Bailey	8.75%	Los Angeles
Baker	7.75%	San Bernardino
Bakersfield*	7.25%	Kern
Balboa	7.75%	Orange
(Newport Beach*)		
Balboa Island	7.75%	Orange
(Newport Beach*)		
Balboa Park	7.75%	San Diego
(San Diego*)		
Baldwin Park*	8.75%	Los Angeles
Ballard	7.75%	Santa Barbara
Ballico	7.25%	Merced
Ballroad	7.75%	Orange
Bangor	7.25%	Butte
Banning*	7.75%	Riverside
Banta	7.75%	San Joaquin
Bard	7.75%	Imperial
Barrington	8.75%	Los Angeles
Barstow*	7.75%	San Bernardino
Bartlett	7.75%	Inyo
Barton	7.975%	Fresno
Base Line	7.75%	San Bernardino
Bass Lake	7.75%	Madera
Bassett	8.75%	Los Angeles
Baxter	7.25%	Placer
Bay Point	8.25%	Contra Costa
Bayside	7.25%	Humboldt
Baywood Park	7.25%	San Luis Obispo
Beale A.F.B.	7.25%	Yuba
Bear River Lake	7.75%	Amador
Bear Valley	7.25%	Alpine
Bear Valley	7.75%	Mariposa
Beaumont*	7.75%	Riverside
Beckwourth	7.25%	Plumas
Bel Air Estates	8.75%	Los Angeles
Belden	7.25%	Plumas
Bell Gardens*	8.75%	Los Angeles
Bell*	8.75%	Los Angeles
Bella Vista	7.25%	Shasta
Bellflower*	8.75%	Los Angeles
Belmont*	8.25%	San Mateo
Belvedere*	8.00%	Marin
Ben Lomond	8.00%	Santa Cruz
Benicia*	7.375%	Solano
Benton	7.25%	Mono

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Berkeley*	8.75%	Alameda	Boyes Hot Springs	8.00%	Sonoma	Calabasas Highlands	8.75%	Los Angeles
Bermuda Dunes	7.75%	Riverside	Bradbury*	8.75%	Los Angeles	Calabasas Park	8.75%	Los Angeles
Berry Creek	7.25%	Butte	Bradford	8.75%	Alameda	Calabasas*	8.75%	Los Angeles
Bethel Island	8.25%	Contra Costa	Bradley	7.25%	Monterey	Calxico*	8.25%	Imperial
Betteravia	7.75%	Santa Barbara	Branscomb	7.25%	Mendocino	Caliente	7.25%	Kern
Beverly Hills*	8.75%	Los Angeles	Brawley*	7.75%	Imperial	California	7.25%	Kern
Bieber	7.25%	Lassen	Brea*	7.75%	Orange	California City*		
Big Bar	7.25%	Trinity	Brents Junction	8.75%	Los Angeles	California Hot Springs	7.75%	Tulare
Big Basin	8.00%	Santa Cruz	Brentwood	8.75%	Los Angeles	California Valley	7.25%	San Luis Obispo
Big Bear	7.75%	San Bernardino	(Los Angeles*)			Calimesa*	7.75%	Riverside
Big Bear Lake*	7.75%	San Bernardino	Brentwood*	8.25%	Contra Costa	Calipatria*	7.75%	Imperial
Big Bend	7.25%	Shasta	Briceland	7.25%	Humboldt	Calistoga*	7.75%	Napa
Big Creek	7.975%	Fresno	Bridgeport	7.75%	Mariposa	Callahan	7.25%	Siskiyou
Big Oak Flat	7.25%	Tuolumne	Bridgeport	7.25%	Mono	Calpella	7.25%	Mendocino
Big Pine	7.75%	Inyo	Bridgeville	7.25%	Humboldt	Calpine	7.25%	Sierra
Big River	7.75%	San Bernardino	Brisbane*	8.25%	San Mateo	Calwa	7.975%	Fresno
Big Sur	7.25%	Monterey	Broderick (West Sacramento*)	7.75%	Yolo	Camarillo*	7.25%	Ventura
Biggs*	7.25%	Butte	Brookdale	8.00%	Santa Cruz	Cambria	7.25%	San Luis Obispo
Bijou	7.25%	El Dorado	Brookhurst	7.75%	Orange	Cambrian Park	8.25%	Santa Clara
Biola	7.975%	Fresno	Center			Cameron Park	7.25%	El Dorado
Biola College (La Mirada*)	8.75%	Los Angeles	Brooks	7.25%	Yolo	Camino	7.25%	El Dorado
Birds Landing	7.375%	Solano	Browns Valley	7.25%	Yuba	Camp Beale	7.25%	Yuba
Bishop*	7.75%	Inyo	Brownsville	7.25%	Yuba	Camp Connell	7.25%	Calaveras
Black Hawk	8.25%	Contra Costa	Bryn Mawr	7.75%	San Bernardino	Camp Curry	7.75%	Mariposa
Blairsden	7.25%	Plumas	Bryte (West Sacramento*)	7.75%	Yolo	Camp Kaweah	7.75%	Tulare
Blocksburg	7.25%	Humboldt	Buellton*	7.75%	Santa Barbara	Camp Meeker	8.00%	Sonoma
Bloomington	7.75%	San Bernardino	Buena Park*	7.75%	Orange	Camp Nelson	7.75%	Tulare
Blossom Hill	8.25%	Santa Clara	Burbank*	8.75%	Los Angeles	Camp Pendleton	7.75%	San Diego
Blossom Valley	8.25%	Santa Clara	Burlingame*	8.25%	San Mateo	Camp Roberts	7.25%	Monterey
Blue Jay	7.75%	San Bernardino	Burney	7.25%	Shasta	Campbell*	8.50%	Santa Clara
Blue Lake*	7.25%	Humboldt	Burnt Ranch	7.25%	Trinity	Campo	7.75%	San Diego
Blythe*	7.75%	Riverside	Burrel	7.975%	Fresno	Campo Seco	7.25%	Calaveras
Bodega	8.00%	Sonoma	Burson	7.25%	Calaveras	Camptonville	7.25%	Yuba
Bodega Bay	8.00%	Sonoma	Butte City	7.25%	Glenn	Canby	7.25%	Modoc
Bodfish	7.25%	Kern	Butte Meadows	7.25%	Butte	Canoga Annex	8.75%	Los Angeles
Bolinas	8.00%	Marin	Buttonwillow	7.25%	Kern	Canoga Park (Los Angeles*)	8.75%	Los Angeles
Bolsa	7.75%	Orange	Byron	8.25%	Contra Costa	Cantil	7.25%	Kern
Bombay Beach	7.75%	Imperial				Cantua Creek	7.975%	Fresno
Bonita	7.75%	San Diego				Canyon	8.25%	Contra Costa
Bonny Doon	8.00%	Santa Cruz				Canyon Country (Santa Clarita*)	8.75%	Los Angeles
Bonsall	7.75%	San Diego				Canyon Lake*	7.75%	Riverside
Boonville	7.25%	Mendocino				Canyondam	7.25%	Plumas
Boron	7.25%	Kern				Capay	7.25%	Yolo
Borrego Springs	7.75%	San Diego				Capistrano	7.75%	Orange
Bostonia	7.75%	San Diego				Beach (Dana Point*)		
Boulder Creek	8.00%	Santa Cruz				Capitola*	8.25%	Santa Cruz
Boulevard	7.75%	San Diego				Cardiff By The Sea (Encinitas*)	7.75%	San Diego
Bouquet Canyon (Santa Clarita*)	8.75%	Los Angeles						
Bowman	7.25%	Placer						

C

County Total County Rate

Calaveras	7.25%
Colusa +	7.25%
Contra Costa +	8.25%

Location Rate County

Cabazon	7.75%	Riverside
Cabrillo	8.75%	Los Angeles
Cadiz	7.75%	San Bernardino

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Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Cardwell	7.975%	Fresno	Chinese Camp	7.25%	Tuolumne	Concord*	8.75%	Contra Costa
Carlotta	7.25%	Humboldt	Chino Hills*	7.75%	San Bernardino	Cool	7.25%	El Dorado
Carlsbad*	7.75%	San Diego	Chino*	7.75%	San Bernardino	Copperopolis	7.25%	Calaveras
Carmel Rancho	7.25%	Monterey	Chiriaco Summit	7.75%	Riverside	Corcoran*	7.25%	Kings
Carmel Valley	7.25%	Monterey	Cholame	7.25%	San Luis Obispo	Cornell	8.75%	Los Angeles
Carmel*	7.25%	Monterey	Chowchilla*	7.75%	Madera	Corning*	7.25%	Tehama
Carmichael	7.75%	Sacramento	Chualar	7.25%	Monterey	Corona Del Mar	7.75%	Orange
Carnelian Bay	7.25%	Placer	Chula Vista*	7.75%	San Diego	(Newport Beach*)		
Carpinteria*	7.75%	Santa Barbara	Cima	7.75%	San Bernardino	Corona*	7.75%	Riverside
Carson*	8.75%	Los Angeles	Citrus Heights*	7.75%	Sacramento	Coronado*	7.75%	San Diego
Cartago	7.75%	Inyo	City of	8.75%	Los Angeles	Corralitos	8.00%	Santa Cruz
Caruthers	7.975%	Fresno	Commerce*			Corte Madera*	8.00%	Marin
Casitas Springs	7.25%	Ventura	City of	8.75%	Los Angeles	Coso Junction	7.75%	Inyo
Casmalia	7.75%	Santa Barbara	Industry*			Costa Mesa*	7.75%	Orange
Caspar	7.25%	Mendocino	City Terrace	8.75%	Los Angeles	Cotati*	8.50%	Sonoma
Cassel	7.25%	Shasta	Claremont*	8.75%	Los Angeles	Cottonwood	7.25%	Shasta
Castaic	8.75%	Los Angeles	Clarksburg	7.25%	Yolo	Coulterville	7.75%	Mariposa
Castella	7.25%	Shasta	Clayton*	8.25%	Contra Costa	Courtland	7.75%	Sacramento
Castle A.F.B.	7.25%	Merced	Clear Creek	7.25%	Siskiyou	Covelo	7.25%	Mendocino
Castro Valley	8.75%	Alameda	Clearlake	7.75%	Lake	Covina*	8.75%	Los Angeles
Castroville	7.25%	Monterey	Highlands			Cowan Heights	7.75%	Orange
Cathedral	8.75%	Riverside	(Clearlake*)			Coyote	8.25%	Santa Clara
City*			Clearlake Oaks	7.25%	Lake	Crannell	7.25%	Humboldt
Catheys Valley	7.75%	Mariposa	Clearlake Park	7.75%	Lake	Crenshaw	8.75%	Los Angeles
Cayucos	7.25%	San Luis Obispo	(Clearlake*)			Crescent	7.25%	Del Norte
Cazadero	8.00%	Sonoma	Clearlake*	7.75%	Lake	City*		
Cecilville	7.25%	Siskiyou	Clements	7.75%	San Joaquin	Crescent Mills	7.25%	Plumas
Cedar	8.75%	Los Angeles	Clinter	7.975%	Fresno	Cressey	7.25%	Merced
Cedar Crest	7.975%	Fresno	Clio	7.25%	Plumas	Crest Park	7.75%	San Bernardino
Cedar Glen	7.75%	San Bernardino	Clipper Mills	7.25%	Butte	Cresta Blanca	8.75%	Alameda
Cedar Ridge	7.375%	Nevada	Cloverdale*	8.00%	Sonoma	Crestline	7.75%	San Bernardino
Cedarpines	7.75%	San Bernardino	Clovis*	7.975%	Fresno	Creston	7.25%	San Luis Obispo
Park			Coachella*	7.75%	Riverside	Crockett	8.25%	Contra Costa
Cedarville	7.25%	Modoc	Coalinga*	7.975%	Fresno	Cromberg	7.25%	Plumas
Central Valley	7.25%	Shasta	Coarsegold	7.75%	Madera	Cross Roads	7.75%	San Bernardino
Century	8.75%	Los Angeles	Cobb	7.25%	Lake	Crowley Lake	7.25%	Mono
City			Cohasset	7.25%	Butte	(Mammoth		
Ceres*	7.875%	Stanislaus	Cole	8.75%	Los Angeles	Lakes*)		
Cerritos*	8.75%	Los Angeles	Coleville	7.25%	Mono	Crows Landing	7.375%	Stanislaus
Challenge	7.25%	Yuba	Colfax*	7.25%	Placer	Cucamonga	7.75%	San Bernardino
Chambers	7.25%	Placer	College	7.25%	Colusa	(Rancho		
Lodge			City			Cucamonga*)		
Charter Oak	8.75%	Los Angeles	College Grove	7.75%	San Diego	Cudahy*	8.75%	Los Angeles
Chatsworth	8.75%	Los Angeles	Center			Culver City*	8.75%	Los Angeles
(Los Angeles*)			Colma*	8.25%	San Mateo	Cummings	7.25%	Mendocino
Cherry Valley	7.75%	Riverside	Coloma	7.25%	El Dorado	Cupertino*	8.25%	Santa Clara
Chester	7.25%	Plumas	Colorado	7.75%	Mariposa	Curry Village	7.75%	Mariposa
Chicago Park	7.375%	Nevada	Colton*	7.75%	San Bernardino	Cutler	7.75%	Tulare
Chico*	7.25%	Butte	Columbia	7.25%	Tuolumne	Cutten	7.25%	Humboldt
Chilcoot	7.25%	Plumas	Colusa*	7.25%	Colusa	Cuyama	7.75%	Santa Barbara
China Lake	7.25%	Kern	Commerce*	8.75%	Los Angeles	Cypress*	7.75%	Orange
NWC			Comptche	7.25%	Mendocino			
(Ridgecrest*)			Compton*	8.75%	Los Angeles			

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Cities, Counties, and Tax Rates

D

County	Total County Rate	
Del Norte	7.25%	
Location	Rate	County
Daggett	7.75%	San Bernardino
Dairy Farm	7.375%	Solano
Daly City*	8.25%	San Mateo
Dana Point*	7.75%	Orange
Danville*	8.25%	Contra Costa
Dardanelle	7.25%	Tuolumne
Darwin	7.75%	Inyo
Davenport	8.00%	Santa Cruz
Davis Creek	7.25%	Modoc
Davis*	7.75%	Yolo
<i>The University of California Davis campus tax rate is 7.25%</i>		
Death Valley	7.75%	Inyo
Death Valley	7.75%	Inyo
Junction		
Deer Park	7.75%	Napa
Del Kern	7.25%	Kern
(Bakersfield*)		
Del Mar Heights	7.75%	San Luis Obispo
(Morro Bay*)		
Del Mar*	7.75%	San Diego
Del Monte Park	7.25%	Monterey
(Monterey*)		
Del Rey	7.975%	Fresno
Del Rey Oaks*	8.25%	Monterey
Del Rosa	7.75%	San Bernardino
Del Sur	8.75%	Los Angeles
Delano*	8.25%	Kern
Delevan	7.25%	Colusa
Delhi	7.25%	Merced
Denair	7.375%	Stanislaus
Denny	7.25%	Trinity
Descanso	7.75%	San Diego
Desert Center	7.75%	Riverside
Desert Hot Springs*	7.75%	Riverside
Di Giorgio	7.25%	Kern
Diablo	8.25%	Contra Costa
Diamond Bar*	8.75%	Los Angeles
Diamond Springs	7.25%	El Dorado
Dillon Beach	8.00%	Marin
Dinkey Creek	7.975%	Fresno
Dinuba*	8.50%	Tulare
Discovery Bay	8.25%	Contra Costa
Dixon*	7.375%	Solano
Dobbins	7.25%	Yuba

Location	Rate	County
Dogtown	8.00%	Marin
Dollar Ranch	8.25%	Contra Costa
Dorris*	7.25%	Siskiyou
Dos Palos*	7.25%	Merced
Dos Rios	7.25%	Mendocino
Douglas	7.25%	Trinity
City		
Douglas Flat	7.25%	Calaveras
Downey*	8.75%	Los Angeles
Downieville	7.25%	Sierra
Doyle	7.25%	Lassen
Drytown	7.75%	Amador
Duarte*	8.75%	Los Angeles
Dublin*	8.75%	Alameda
Ducor	7.75%	Tulare
Dulzura	7.75%	San Diego
Duncans Mills	8.00%	Sonoma
Dunlap	7.975%	Fresno
Dunnigan	7.25%	Yolo
Dunsmuir*	7.25%	Siskiyou
Durham	7.25%	Butte
Dutch Flat	7.25%	Placer

E

County	Total County Rate	
El Dorado +	7.25%	
Location	Rate	County
Eagle Mountain	7.75%	Riverside
Eagle Rock	8.75%	Los Angeles
(Los Angeles*)		
Eagleville	7.25%	Modoc
Earlismart	7.75%	Tulare
Earp	7.75%	San Bernardino
East Highlands	7.75%	San Bernardino
(Highland*)		
East Irvine	7.75%	Orange
(Irvine*)		
East Los Angeles	8.75%	Los Angeles
East Lynwood	8.75%	Los Angeles
(Lynwood*)		
East Nicolaus	7.25%	Sutter
East Palo Alto*	8.25%	San Mateo
East Porterville	7.75%	Tulare
East Rancho		
Dominguez	8.75%	Los Angeles
East San Pedro	8.75%	Los Angeles
(Los Angeles*)		
Eastgate	8.75%	Los Angeles
Easton	7.975%	Fresno

Location	Rate	County
Eastside	7.75%	San Bernardino
Eastvale*	7.75%	Riverside
Echo Lake	7.25%	El Dorado
Echo Park	8.75%	Los Angeles
(Los Angeles*)		
Edgemont	7.75%	Riverside
(Moreno Valley*)		
Edgewood	7.25%	Siskiyou
Edison	7.25%	Kern
Edwards	7.25%	Kern
Edwards A.F.B.	7.25%	Kern
El Cajon*	8.75%	San Diego
El Centro*	7.75%	Imperial
El Cerrito*	9.25%	Contra Costa
El Dorado	7.25%	El Dorado
El Dorado Hills	7.25%	El Dorado
El Granada	8.25%	San Mateo
El Macero	7.25%	Yolo
El Modena	7.75%	Orange
El Monte*	9.25%	Los Angeles
El Nido	7.25%	Merced
El Portal	7.75%	Mariposa
El Segundo*	8.75%	Los Angeles
El Sobrante	8.25%	Contra Costa
El Toro	7.75%	Orange
(Lake Forest*)		
El Toro M.C.A.S.	7.75%	Orange
El Verano	8.00%	Sonoma
El Viejo	7.375%	Stanislaus
Eldridge	8.00%	Sonoma
Elizabeth Lake	8.75%	Los Angeles
Elk	7.25%	Mendocino
Elk Creek	7.25%	Glenn
Elk Grove*	7.75%	Sacramento
Elmira	7.375%	Solano
Elmwood	8.75%	Alameda
Elverta	7.75%	Sacramento
Emerald Hills		
(Redwood City*)	8.25%	San Mateo
Emeryville*	8.75%	Alameda
Emigrant Gap	7.25%	Placer
Empire	7.375%	Stanislaus
Encinitas*	7.75%	San Diego
Encino	8.75%	Los Angeles
(Los Angeles*)		
Enterprise	7.25%	Shasta
Escalon*	7.75%	San Joaquin
Escondido*	7.75%	San Diego
Esparto	7.25%	Yolo
Essex	7.75%	San Bernardino
Etiwanda	7.75%	San Bernardino
(Rancho Cucamonga*)		

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Cities, Counties, and Tax Rates

Location	Rate	County
Etna*	7.25%	Siskiyou
Ettersburg	7.25%	Humboldt
Eureka*	8.00%	Humboldt
Exeter*	7.75%	Tulare

F

County	Total County Rate
Fresno +	7.975%

Location	Rate	County
Fair Oaks	7.75%	Sacramento
Fairfax*	8.00%	Marin
Fairfield*	7.375%	Solano
Fairmount	8.25%	Contra Costa
Fall River Mills	7.25%	Shasta
Fallbrook	7.75%	San Diego
Fallbrook Junction	7.75%	San Diego
Fallen Leaf	7.25%	El Dorado
Fallon	8.00%	Marin
Fancher	7.975%	Fresno
Farmersville*	8.25%	Tulare
Farmington	7.75%	San Joaquin
Fawnskin	7.75%	San Bernardino
Feather Falls	7.25%	Butte
Fellows	7.25%	Kern
Felton	8.00%	Santa Cruz
Fenner	7.75%	San Bernardino
Fernbridge (Fortuna*)	7.25%	Humboldt
Ferndale*	7.25%	Humboldt
Fiddletown	7.75%	Amador
Fields Landing	7.25%	Humboldt
Fig Garden Village (Fresno*)	7.975%	Fresno
Fillmore*	7.25%	Ventura
Finley	7.25%	Lake
Firebaugh*	7.975%	Fresno
Fish Camp	7.75%	Mariposa
Five Points	7.975%	Fresno
Flinn Springs	7.75%	San Diego
Flintridge (LaCanada/Flintridge*)	8.75%	Los Angeles
Florence	8.75%	Los Angeles
Floriston	7.375%	Nevada
Flournoy	7.25%	Tehama
Folsom*	7.75%	Sacramento
Fontana*	7.75%	San Bernardino
Foothill Ranch	7.75%	Orange
Forbestown	7.25%	Butte

Location	Rate	County
Forest Falls	7.75%	San Bernardino
Forest Glen	7.25%	Trinity
Forest Knolls	8.00%	Marin
Forest Park	8.75%	Los Angeles
Forest Ranch	7.25%	Butte
Foresthill	7.25%	Placer
Forestville	8.00%	Sonoma
Forks of Salmon	7.25%	Siskiyou
Fort Bidwell	7.25%	Modoc
Fort Bragg*	7.75%	Mendocino
Fort Dick	7.25%	Del Norte
Fort Irwin	7.75%	San Bernardino
Fort Jones*	7.25%	Siskiyou
Fort Ord (Seaside*)	7.25%	Monterey
Fort Seward	7.25%	Humboldt
Fortuna*	7.25%	Humboldt
Foster City*	8.25%	San Mateo
Fountain Valley*	7.75%	Orange
Fowler*	7.975%	Fresno
Frazier Park	7.25%	Kern
Freedom	8.00%	Santa Cruz
Freeport	7.75%	Sacramento
Freestone	8.00%	Sonoma
Fremont*	8.75%	Alameda
French Camp	7.75%	San Joaquin
French Gulch	7.25%	Shasta
Freshwater	7.25%	Humboldt
Fresno*	7.975%	Fresno
Friant	7.975%	Fresno
Friendly Valley (Santa Clarita*)	8.75%	Los Angeles
Frontera	7.75%	Riverside
Fullerton*	7.75%	Orange
Fulton	8.00%	Sonoma

G

County	Total County Rate
Glenn	7.25%

Location	Rate	County
Galt*	8.25%	Sacramento
Garberville	7.25%	Humboldt
Garden Grove*	7.75%	Orange
Garden Valley	7.25%	El Dorado
Gardena*	8.75%	Los Angeles
Garey	7.75%	Santa Barbara
Garnet	7.75%	Riverside
Gasquet	7.25%	Del Norte
Gaviota	7.75%	Santa Barbara
Gazelle	7.25%	Siskiyou

Location	Rate	County
George A.F.B.	7.75%	San Bernardino
Georgetown	7.25%	El Dorado
Gerber	7.25%	Tehama
Geyserville	8.00%	Sonoma
Giant Forest	7.75%	Tulare
Gillman Hot Springs	7.75%	Riverside
Gilroy*	8.25%	Santa Clara
Glassell Park (Los Angeles*)	8.75%	Los Angeles
Glen Avon	7.75%	Riverside
Glen Ellen	8.00%	Sonoma
Glenburn	7.25%	Shasta
Glencoe	7.25%	Calaveras
Glendale*	8.75%	Los Angeles
Glendora*	8.75%	Los Angeles
Glenhaven	7.25%	Lake
Glenn	7.25%	Glenn
Glennville	7.25%	Kern
Gold River (Rancho Cordova*)	7.75%	Sacramento
Gold Run	7.25%	Placer
Golden Hills	7.25%	Kern
Goleta*	7.75%	Santa Barbara
Gonzales*	7.25%	Monterey
Goodyears Bar	7.25%	Sierra
Gorman	8.75%	Los Angeles
Goshen	7.75%	Tulare
Government Island	8.75%	Alameda
Graeagle	7.25%	Plumas
Granada Hills (Los Angeles*)	8.75%	Los Angeles
Grand Terrace*	7.75%	San Bernardino
Granite Bay	7.25%	Placer
Grass Valley*	7.375%	Nevada
Graton	8.00%	Sonoma
Green Valley Lake	8.75%	Los Angeles
Green Valley	7.75%	San Bernardino
Greenacres	7.25%	Kern
Greenbrae (Larkspur*)	8.00%	Marin
Greenfield*	7.25%	Monterey
Greenview	7.25%	Siskiyou
Greenville	7.25%	Plumas
Greenwood	7.25%	El Dorado
Grenada	7.25%	Siskiyou
Gridley*	7.25%	Butte
Grimes	7.25%	Colusa
Grizzly Flats	7.25%	El Dorado
Groveland	7.25%	Tuolumne

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Cities, Counties, and Tax Rates

Location	Rate	County
Grover Beach*	7.75%	San Luis Obispo
Guadalupe*	7.75%	Santa Barbara
Gualala	7.25%	Mendocino
Guasti (Ontario)*	7.75%	San Bernardino
Guatay	7.75%	San Diego
Guerneville	8.00%	Sonoma
Guinda	7.25%	Yolo
Gustine*	7.75%	Merced

H

County	Total County Rate
Humboldt +	7.25%

Location	Rate	County
Hacienda Heights	8.75%	Los Angeles
Halcyon	7.25%	San Luis Obispo
Half Moon Bay*	8.25%	San Mateo
Hamilton A.F.B. (Novato*)	8.50%	Marin
Hamilton City	7.25%	Glenn
Hanford*	7.25%	Kings
Happy Camp	7.25%	Siskiyou
Harbor City (Los Angeles*)	8.75%	Los Angeles
Harmony	7.25%	San Luis Obispo
Harris	7.25%	Humboldt
Hat Creek	7.25%	Shasta
Hathaway Pines	7.25%	Calaveras
Havasu Lake	7.75%	San Bernardino
Hawaiian Gardens*	8.75%	Los Angeles
Hawthorne*	8.75%	Los Angeles
Hayfork	7.25%	Trinity
Hayward*	8.75%	Alameda
Hazard	8.75%	Los Angeles
Healdsburg*	8.00%	Sonoma
Heber	7.75%	Imperial
Helena	7.25%	Trinity
Helendale	7.75%	San Bernardino
Helm	7.975%	Fresno
Hemet*	7.75%	Riverside
Herald	7.75%	Sacramento
Hercules*	8.25%	Contra Costa
Herlong	7.25%	Lassen
Hermosa Beach*	8.75%	Los Angeles
Herndon	7.975%	Fresno
Hesperia*	7.75%	San Bernardino
Heyer	8.75%	Alameda

Location	Rate	County
Hickman	7.375%	Stanislaus
Hidden Hills*	8.75%	Los Angeles
Highgrove	7.75%	Riverside
Highland Park (Los Angeles*)	8.75%	Los Angeles
Highland*	7.75%	San Bernardino
Highway City (Fresno*)	7.975%	Fresno
Hillcrest (San Diego*)	7.75%	San Diego
Hillsborough*	8.25%	San Mateo
Hillsdale (San Mateo*)	8.50%	San Mateo
Hilmar	7.25%	Merced
Hilt	7.25%	Siskiyou
Hinkley	7.75%	San Bernardino
Hobergs	7.25%	Lake
Hollister*	8.25%	San Benito
Hollywood (Los Angeles*)	8.75%	Los Angeles
Holmes	7.25%	Humboldt
Holt	7.75%	San Joaquin
Holtville*	7.75%	Imperial
Holy City	8.25%	Santa Clara
Homeland	7.75%	Riverside
Homestead	7.25%	Kern
Homestead	7.75%	Riverside
Homewood	7.25%	Placer
Honby	8.75%	Los Angeles
Honeydew	7.25%	Humboldt
Hood	7.75%	Sacramento
Hoopa	7.25%	Humboldt
Hope Valley (Forest Camp)	7.25%	Alpine
Hopland	7.25%	Mendocino
Hornbrook	7.25%	Siskiyou
Hornitos	7.75%	Mariposa
Horse Creek	7.25%	Siskiyou
Horse Lake	7.25%	Lassen
Hughson*	7.375%	Stanislaus
Hume	7.975%	Fresno
Huntington	7.75%	Orange
Huntington Beach*	7.75%	Orange
Huntington Lake	7.975%	Fresno
Huntington Park*	8.75%	Los Angeles
Huron*	7.975%	Fresno
Hyampom	7.25%	Trinity
Hyde Park (Los Angeles*)	8.75%	Los Angeles
Hydesville	7.25%	Humboldt

I

County	Total County Rate
Imperial + Inyo	7.75%

Location	Rate	County
Idria	7.25%	San Benito
Idyllwild	7.75%	Riverside
Ignacio (Novato*)	8.50%	Marin
Igo	7.25%	Shasta
Imola (Napa*)	7.75%	Napa
Imperial Beach*	7.75%	San Diego
Imperial*	7.75%	Imperial
Independence	7.75%	Inyo
Indian Wells*	7.75%	Riverside
Indio*	7.75%	Riverside
Industry*	8.75%	Los Angeles
Inglewood*	9.25%	Los Angeles
Inverness	8.00%	Marin
Inyo	7.75%	Inyo
Inyokern	7.25%	Kern
Ione*	7.75%	Amador
Iowa Hill	7.25%	Placer
Irvine*	7.75%	Orange
Irwindale*	8.75%	Los Angeles
Isla Vista	7.75%	Santa Barbara
Island Mountain	7.25%	Trinity
Isleton*	7.75%	Sacramento
Ivanhoe	7.75%	Tulare
Ivanpah	7.75%	San Bernardino

J

Location	Rate	County
Jackson*	7.75%	Amador
Jacumba	7.75%	San Diego
Jamacha	7.75%	San Diego
Jamestown	7.25%	Tuolumne
Jamul	7.75%	San Diego
Janesville	7.25%	Lassen
Jenner	8.00%	Sonoma
Johannesburg	7.25%	Kern
Johnsondale	7.75%	Tulare
Johnstonville	7.25%	Lassen
Johnstown	7.75%	San Diego
Jolon	7.25%	Monterey
Joshua Tree	7.75%	San Bernardino
Julian	7.75%	San Diego
Junction City	7.25%	Trinity
June Lake	7.25%	Mono
Juniper	7.25%	Lassen

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Cities, Counties, and Tax Rates

K

County	Total County Rate
Kern +	7.25%
Kings	7.25%

Location	Rate	County
Kagel Canyon	8.75%	Los Angeles
Kaweah	7.75%	Tulare
Keddie	7.25%	Plumas
Keeler	7.75%	Inyo
Keene	7.25%	Kern
Kelsey	7.25%	El Dorado
Kelseyville	7.25%	Lake
Kelso	7.75%	San Bernardino
Kensington	8.25%	Contra Costa
Kentfield	8.00%	Marin
Kenwood	8.00%	Sonoma
Kerman*	7.975%	Fresno
Kernville	7.25%	Kern
Keswick	7.25%	Shasta
Kettleman City	7.25%	Kings
Keyes	7.375%	Stanislaus
King City*	7.25%	Monterey
Kings Beach	7.25%	Placer
Kings Canyon National Park	7.75%	Tulare
Kingsburg*	7.975%	Fresno
Kinyon	7.25%	Siskiyou
Kirkwood	7.25%	Alpine
Kit Carson	7.75%	Amador
Klamath	7.25%	Del Norte
Klamath River	7.25%	Siskiyou
Kneeland	7.25%	Humboldt
Knights Ferry	7.375%	Stanislaus
Knights Landing	7.25%	Yolo
Knightsen	8.25%	Contra Costa
Korbel	7.25%	Humboldt
Korbel	8.00%	Sonoma
Kyburz	7.25%	El Dorado

L

County	Total County Rate
Lake +	7.25%
Lassen	7.25%
Los Angeles +	8.75%

Location	Rate	County
L.A. Airport (Los Angeles*)	8.75%	Los Angeles

Location	Rate	County
La Canada-Flintridge*	8.75%	Los Angeles
La Crescenta	8.75%	Los Angeles
La Cresta Village	7.25%	Kern
La Grange	7.375%	Stanislaus
La Habra Heights*	8.75%	Los Angeles
La Habra*	8.25%	Orange
La Honda	8.25%	San Mateo
La Jolla (San Diego*)	7.75%	San Diego
La Mesa*	8.50%	San Diego
La Mirada*	8.75%	Los Angeles
La Palma*	7.75%	Orange
La Porte	7.25%	Plumas
La Puente*	8.75%	Los Angeles
La Quinta*	7.75%	Riverside
La Selva Beach	8.00%	Santa Cruz
La Verne*	8.75%	Los Angeles
La Vina	8.75%	Los Angeles
Ladera	8.25%	San Mateo
Ladera Heights	8.75%	Los Angeles
Ladera Ranch	7.75%	Orange
Lafayette*	8.25%	Contra Costa
Laguna Beach*	7.75%	Orange
Laguna Hills*	7.75%	Orange
Laguna Niguel*	7.75%	Orange
Laguna Woods*	7.75%	Orange
Lagunitas	8.00%	Marin
Lake Alpine	7.25%	Alpine
Lake Arrowhead	7.75%	San Bernardino
Lake City	7.25%	Modoc
Lake City	7.375%	Nevada
Lake Elsinore*	7.75%	Riverside
Lake Forest*	7.75%	Orange
Lake Hughes	8.75%	Los Angeles
Lake Isabella	7.25%	Kern
Lake Los Angeles	8.75%	Los Angeles
Lake Mary	7.25%	Mono
Lake San Marcos	7.75%	San Diego
Lake Shastina	7.25%	Siskiyou
Lake Sherwood	7.25%	Ventura
Lakehead	7.25%	Shasta
Lakeport*	7.75%	Lake
Lakeshore	7.975%	Fresno
Lakeside	7.75%	San Diego
Lakeview	7.75%	Riverside

Location	Rate	County
Lakeview Terrace (Los Angeles*)	8.75%	Los Angeles
Lakewood*	8.75%	Los Angeles
Lamont	7.25%	Kern
Lancaster*	8.75%	Los Angeles
Landers	7.75%	San Bernardino
Landscape	8.75%	Alameda
Lang	8.75%	Los Angeles
Larkfield	8.00%	Sonoma
Larkspur*	8.00%	Marin
Larwin Plaza	7.375%	Solano
Lathrop*	7.75%	San Joaquin
Laton	7.975%	Fresno
Lawndale*	8.75%	Los Angeles
Laws	7.75%	Inyo
Laytonville	7.25%	Mendocino
Le Grand (Also LeGrand)	7.25%	Merced
Lebec	7.25%	Kern
Lee Vining	7.25%	Mono
Leggett	7.25%	Mendocino
Leisure World (Seal Beach*)	7.75%	Orange
Lemon Grove*	7.75%	San Diego
Lemoncove	7.75%	Tulare
Lemoore*	7.25%	Kings
Lennox	8.75%	Los Angeles
Lenwood	7.75%	San Bernardino
Leona Valley	8.75%	Los Angeles
Leucadia (Encinitas*)	7.75%	San Diego
Lewiston	7.25%	Trinity
Liberty Farms	7.375%	Solano
Likely	7.25%	Modoc
Lincoln Acres	7.75%	San Diego
Lincoln Heights (Los Angeles*)	8.75%	Los Angeles
Lincoln Village	7.75%	San Joaquin
Lincoln*	7.25%	Placer
Linda	7.25%	Yuba
Linden	7.75%	San Joaquin
Lindsay*	7.75%	Tulare
Linnell	7.75%	Tulare
Litchfield	7.25%	Lassen
Little Lake	7.75%	Inyo
Little Norway	7.25%	El Dorado
Little Valley	7.25%	Lassen
Littleriver	7.25%	Mendocino
Littlerock (Also Little Rock)	8.75%	Los Angeles

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Cities, Counties, and Tax Rates

Location	Rate	County
Live Oak*	7.25%	Sutter
Livermore*	8.75%	Alameda
Livingston*	7.25%	Merced
Llano	8.75%	Los Angeles
Loch Lomond	7.25%	Lake
Locke	7.75%	Sacramento
Lockeford	7.75%	San Joaquin
Lockheed	8.00%	Santa Cruz
Lockwood	7.25%	Monterey
Lodi*	7.75%	San Joaquin
Loleta	7.25%	Humboldt
Loma Linda*	7.75%	San Bernardino
Loma Mar	8.25%	San Mateo
Loma Rica	7.25%	Yuba
Lomita*	8.75%	Los Angeles
Lompoc*	7.75%	Santa Barbara
London	7.75%	Tulare
Lone Pine	7.75%	Inyo
Long Barn	7.25%	Tuolumne
Long Beach*	8.75%	Los Angeles
Longview	8.75%	Los Angeles
Lookout	7.25%	Modoc
Loomis*	7.25%	Placer
Lorre Estates	8.25%	Santa Clara
Los Alamitos*	7.75%	Orange
Los Alamos	7.75%	Santa Barbara
Los Altos Hills*	8.25%	Santa Clara
Los Altos*	8.25%	Santa Clara
Los Angeles*	8.75%	Los Angeles
Los Banos*	7.75%	Merced
Los Gatos*	8.25%	Santa Clara
Los Molinos	7.25%	Tehama
Los Nietos	8.75%	Los Angeles
Los Olivos	7.75%	Santa Barbara
Los Osos	7.25%	San Luis Obispo
Los Padres	7.25%	San Luis Obispo
Los Serranos (Chino Hills*)	7.75%	San Bernardino
Lost Hills	7.25%	Kern
Lost Lake	7.75%	Riverside
Lotus	7.25%	El Dorado
Lower Lake	7.25%	Lake
Loyalton*	7.25%	Sierra
Lucerne	7.25%	Lake
Lucerne Valley	7.75%	San Bernardino
Lucia	7.25%	Monterey
Ludlow	7.75%	San Bernardino
Lugo	8.75%	Los Angeles
Lynwood*	8.75%	Los Angeles
Lytle Creek	7.75%	San Bernardino

M		
County	Total County Rate	
Madera	7.75%	
Marin +	8.00%	
Mariposa	7.75%	
Mendocino +	7.25%	
Merced +	7.25%	
Modoc	7.25%	
Mono +	7.25%	
Monterey +	7.25%	
Location	Rate	County
Macdoel	7.25%	Siskiyou
Maclay	8.75%	Los Angeles
Mad River	7.25%	Trinity
Madeline	7.25%	Lassen
Madera*	7.75%	Madera
Madison	7.25%	Yolo
Magalia	7.25%	Butte
Malaga	7.975%	Fresno
Malibu*	8.75%	Los Angeles
Mammoth Lakes*	7.75%	Mono
Manhattan Beach*	8.75%	Los Angeles
Manteca*	8.25%	San Joaquin
Manton	7.25%	Tehama
Manzanita Lake	7.25%	Shasta
Mar Vista	8.75%	Los Angeles
Marcelina	8.75%	Los Angeles
March A.F.B.	7.75%	Riverside
Mare Island (Vallejo*)	7.375%	Solano
Maricopa*	7.25%	Kern
Marin City	8.00%	Marin
Marina Del Rey	8.75%	Los Angeles
Marina*	8.25%	Monterey
Marine Corps (Twentynine Palms)	7.75%	San Bernardino
Mariner	7.75%	Orange
Mariposa	7.75%	Mariposa
Markleeville	7.25%	Alpine
Marsh Manor	8.25%	San Mateo
Marshall	8.00%	Marin
Martell	7.75%	Amador
Martinez*	8.25%	Contra Costa
Marysville*	7.25%	Yuba
Mather	7.25%	Tuolumne
Mather	7.75%	Sacramento
Maxwell	7.25%	Colusa
Maywood*	8.75%	Los Angeles

Location	Rate	County
McArthur	7.25%	Shasta
McClellan	7.75%	Sacramento
McCloud	7.25%	Siskiyou
McFarland*	7.25%	Kern
McKinleyville	7.25%	Humboldt
McKittrick	7.25%	Kern
Mead Valley	7.75%	Riverside
Meadow Valley	7.25%	Plumas
Meadow Vista	7.25%	Placer
Meadowbrook	7.75%	Riverside
Mecca	7.75%	Riverside
Meeks Bay	7.25%	El Dorado
Meiners Oaks	7.25%	Ventura
Mendocino	7.25%	Mendocino
Mendota*	7.975%	Fresno
Menifee	7.75%	Riverside
Menlo Park*	8.25%	San Mateo
Mentone	7.75%	San Bernardino
Merced*	7.75%	Merced
Meridian	7.25%	Sutter
Mettler	7.25%	Kern
Meyers	7.25%	El Dorado
Middletown	7.25%	Lake
Midland	7.75%	Riverside
Midpines	7.75%	Mariposa
Midway City	7.75%	Orange
Milford	7.25%	Lassen
Mill Creek	7.25%	Tehama
Mill Valley*	8.00%	Marin
Millbrae*	8.25%	San Mateo
Millville	7.25%	Shasta
Milpitas*	8.25%	Santa Clara
Mineral	7.25%	Tehama
Mineral King	7.75%	Tulare
Mint Canyon	8.75%	Los Angeles
Mira Loma	7.75%	Riverside
Mira Vista	8.25%	Contra Costa
Miracle	7.25%	Kern
Hot Springs		
Miramar (San Diego*)	7.75%	San Diego
Miramonte	7.975%	Fresno
Miranda	7.25%	Humboldt
Mission Hills (Los Angeles*)	8.75%	Los Angeles
Mission Viejo*	7.75%	Orange
Mi-Wuk Village	7.25%	Tuolumne
Moccasin	7.25%	Tuolumne
Modesto*	7.375%	Stanislaus
Moffett Field	8.25%	Santa Clara
Mojave	7.25%	Kern
Mokelumne Hill	7.25%	Calaveras

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Cities, Counties, and Tax Rates

Location	Rate	County
Monarch Beach (Dana Point*)	7.75%	Orange
Moneta	8.75%	Los Angeles
Mono	7.975%	Fresno
Hot Springs		
Mono Lake	7.25%	Mono
Monolith	7.25%	Kern
Monrovia*	8.75%	Los Angeles
Monta Vista	8.25%	Santa Clara
Montague*	7.25%	Siskiyou
Montalvo (Ventura*)	7.25%	Ventura
Montara	8.25%	San Mateo
Montclair*	8.00%	San Bernardino
Monte Rio	8.00%	Sonoma
Monte Sereno*	8.25%	Santa Clara
Montebello*	8.75%	Los Angeles
Montecito	7.75%	Santa Barbara
Monterey Bay Academy	8.00%	Santa Cruz
Monterey Park*	8.75%	Los Angeles
Monterey*	7.25%	Monterey
Montgomery Creek	7.25%	Shasta
Montrose	8.75%	Los Angeles
Mooney	7.75%	Tulare
Moonridge	7.75%	San Bernardino
Moorpark*	7.25%	Ventura
Moraga*	8.25%	Contra Costa
Moreno Valley*	7.75%	Riverside
Morgan Hill*	8.25%	Santa Clara
Morongo Valley	7.75%	San Bernardino
Morro Bay*	7.75%	San Luis Obispo
Morro Plaza	7.25%	San Luis Obispo
Moss Beach	8.25%	San Mateo
Moss Landing	7.25%	Monterey
Mount Hamilton	8.25%	Santa Clara
Mount Hebron	7.25%	Siskiyou
Mount Hermon	8.00%	Santa Cruz
Mount Laguna	7.75%	San Diego
Mount Shasta*	7.25%	Siskiyou
Mount Wilson	8.75%	Los Angeles
Mountain Center	7.75%	Riverside
Mountain Mesa	7.25%	Kern
Mountain Pass	7.75%	San Bernardino
Mountain Ranch	7.25%	Calaveras
Mountain View*	8.25%	Santa Clara
Mt. Aukum	7.25%	El Dorado
Mt. Baldy	7.75%	San Bernardino
Murphys	7.25%	Calaveras
Murrieta*	7.75%	Riverside
Muscoy	7.75%	San Bernardino
Myers Flat	7.25%	Humboldt

N		
County	Total County Rate	
Napa	7.75%	
Nevada +	7.375%	
Location	Rate	County
Napa*	7.75%	Napa
Naples	8.75%	Los Angeles
Nashville	7.25%	El Dorado
National City*	8.75%	San Diego
Naval (Port Hueneme*)	7.75%	Ventura
Naval (San Diego*)	7.75%	San Diego
Naval Air Station (Alameda*)	8.75%	Alameda
Naval Air Station (Coronado*)	7.75%	San Diego
Naval Air Station (Lemoore*)	7.25%	Kings
Naval Hospital (Oakland*)	8.75%	Alameda
Naval Hospital (San Diego*)	7.75%	San Diego
Naval Supply Center (Oakland*)	8.75%	Alameda
Naval Training Center (San Diego*)	7.75%	San Diego
Navarro	7.25%	Mendocino
Needles*	7.75%	San Bernardino
Nelson	7.25%	Butte
Nevada City*	7.875%	Nevada
New Almaden	8.25%	Santa Clara
New Cuyama	7.75%	Santa Barbara
New Idria	7.25%	San Benito
Newark*	8.75%	Alameda
Newberry	7.75%	San Bernardino
Newberry Springs	7.75%	San Bernardino
Newbury Park (Thousand Oaks*)	7.25%	Ventura
Newcastle	7.25%	Placer
Newhall (Santa Clarita*)	8.75%	Los Angeles
Newman*	7.375%	Stanislaus
Newport Beach*	7.75%	Orange
Nicasio	8.00%	Marin

Location	Rate	County
Nice	7.25%	Lake
Nicolaus	7.25%	Sutter
Niland	7.75%	Imperial
Nipomo	7.25%	San Luis Obispo
Nipton	7.75%	San Bernardino
Norco*	7.75%	Riverside
Norden	7.375%	Nevada
North Edwards	7.25%	Kern
North Fork	7.75%	Madera
North Gardena	8.75%	Los Angeles
North Highlands	7.75%	Sacramento
North Hills (Los Angeles*)	8.75%	Los Angeles
North Hollywood (Los Angeles*)	8.75%	Los Angeles
North Palm Springs	7.75%	Riverside
North San Juan	7.375%	Nevada
North Shore	7.75%	Riverside
Northridge (Los Angeles*)	8.75%	Los Angeles
Norton A.F.B. (San Bernardino*)	8.00%	San Bernardino
Norwalk*	8.75%	Los Angeles
Novato*	8.50%	Marin
Nubieber	7.25%	Lassen
Nuevo	7.75%	Riverside
Nyeland Acres	7.25%	Ventura

O		
County	Total County Rate	
Orange +	7.75%	
Location	Rate	County
Oak Park	7.25%	Ventura
Oak Run	7.25%	Shasta
Oak View	7.25%	Ventura
Oakdale*	7.375%	Stanislaus
Oakhurst	7.75%	Madera
Oakland*	8.75%	Alameda
Oakley*	8.25%	Contra Costa
Oakville	7.75%	Napa
Oasis	7.75%	Riverside
Oban	8.75%	Los Angeles
O'Brien	7.25%	Shasta
Occidental	8.00%	Sonoma
Oceano	7.25%	San Luis Obispo
Oceanside*	7.75%	San Diego
Ocotillo	7.75%	Imperial
Ocotillo Wells	7.75%	San Diego

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Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Oildale	7.25%	Kern	Pajaro	7.25%	Monterey	Philo	7.25%	Mendocino
Ojai*	7.25%	Ventura	Pala	7.75%	San Diego	Pico Rivera*	9.75%	Los Angeles
Olancho	7.75%	Inyo	Palermo	7.25%	Butte	Piedmont*	8.75%	Alameda
Old Station	7.25%	Shasta	Pallett	8.75%	Los Angeles	Piedra	7.975%	Fresno
Olema	8.00%	Marin	Palm City	7.75%	Riverside	Piercy	7.25%	Mendocino
Olinda	7.25%	Shasta	Palm City	7.75%	San Diego	Pilot Hill	7.25%	El Dorado
Olive View	8.75%	Los Angeles	(San Diego*)			Pine Grove	7.75%	Amador
(Los Angeles*)			Palm Desert*	7.75%	Riverside	Pine Valley	7.75%	San Diego
Olivehurst	7.25%	Yuba	Palm Springs*	7.75%	Riverside	Pinecrest	7.25%	Tuolumne
Olivenhain	7.75%	San Diego	Palmdale*	8.75%	Los Angeles	Pinedale	7.975%	Fresno
(Encinitas*)			Palo Alto*	8.25%	Santa Clara	(Fresno*)		
Olympic Valley	7.25%	Placer	Palo Cedro	7.25%	Shasta	Pinetree	8.75%	Los Angeles
Omo Ranch	7.25%	El Dorado	Palo Verde	7.75%	Imperial	Pinole*	8.75%	Contra Costa
O'Neals	7.75%	Madera	Palomar	7.75%	San Diego	Pinon Hills	7.75%	San Bernardino
Ono	7.25%	Shasta	Mountain			Pioneer	7.75%	Amador
Ontario*	7.75%	San Bernardino	Palos Verdes	8.75%	Los Angeles	Pioneertown	7.75%	San Bernardino
Onyx	7.25%	Kern	Estates*			Piru	7.25%	Ventura
Opal Cliffs	8.00%	Santa Cruz	Palos Verdes/	8.75%	Los Angeles	Pismo Beach*	7.75%	San Luis Obispo
Orange Cove*	7.975%	Fresno	Peninsula			Pittsburg*	8.25%	Contra Costa
Orange*	7.75%	Orange	Panorama	8.75%	Los Angeles	Pixley	7.75%	Tulare
Orangevale	7.75%	Sacramento	City			Placentia*	7.75%	Orange
Orcutt	7.75%	Santa Barbara	(Los Angeles*)			Placerville*	7.75%	El Dorado
Ordbend	7.25%	Glenn	Paradise*	7.25%	Butte	Plainview	7.75%	Tulare
Oregon House	7.25%	Yuba	Paramount*	8.75%	Los Angeles	Planada	7.25%	Merced
Orick	7.25%	Humboldt	Parker Dam	7.75%	San Bernardino	Plaster City	7.75%	Imperial
Orinda*	8.25%	Contra Costa	Parkfield	7.25%	Monterey	Platina	7.25%	Shasta
Orland*	7.25%	Glenn	Parlier*	7.975%	Fresno	Playa Del Rey	8.75%	Los Angeles
Orleans	7.25%	Humboldt	Pasadena*	8.75%	Los Angeles	(Los Angeles*)		
Oro Grande	7.75%	San Bernardino	Paskenta	7.25%	Tehama	Pleasant Grove	7.25%	Sutter
Orosi	7.75%	Tulare	Paso Robles*	7.25%	San Luis Obispo	Pleasant Hill*	8.25%	Contra Costa
Oroville*	7.25%	Butte	Patterson*	7.375%	Stanislaus	Pleasanton*	8.75%	Alameda
Otay	7.75%	San Diego	Patton	7.75%	San Bernardino	Plymouth*	7.75%	Amador
(Chula Vista*)			Pauma Valley	7.75%	San Diego	Point Arena*	7.75%	Mendocino
Oxnard*	7.75%	Ventura	Paynes Creek	7.25%	Tehama	Point Mugu	7.25%	Ventura
			Pearblossom	8.75%	Los Angeles	Point Pittsburg	8.25%	Contra Costa
			Pearland	8.75%	Los Angeles	(Pittsburg*)		
			Pebble Beach	7.25%	Monterey	Point Reyes	8.00%	Marin
			Pedley	7.75%	Riverside	Station		
			Peninsula	7.25%	Plumas	Pollock Pines	7.25%	El Dorado
			Village			Pomona*	8.75%	Los Angeles
			Penn Valley	7.375%	Nevada	Pond	7.25%	Kern
			Penngrove	8.00%	Sonoma	Pondosa	7.25%	Siskiyou
			Penryn	7.25%	Placer	Pope Valley	7.75%	Napa
			Pepperwood	7.25%	Humboldt	Poplar	7.75%	Tulare
			Permanente	8.25%	Santa Clara	Port Costa	8.25%	Contra Costa
			Perris*	7.75%	Riverside	Port Hueneme*	7.75%	Ventura
			Perry (Whittier*)	8.75%	Los Angeles	Porter Ranch	8.75%	Los Angeles
			Pescadero	8.25%	San Mateo	(Los Angeles*)		
			Petaluma*	8.00%	Sonoma	Porterville*	8.25%	Tulare
			Petrolia	7.25%	Humboldt	Portola Valley*	8.25%	San Mateo
			Phelan	7.75%	San Bernardino	Portola*	7.25%	Plumas
			Phillipsville	7.25%	Humboldt	Portuguese	8.75%	Los Angeles

P	
County	Total County Rate
Placer	7.25%
Plumas	7.25%

Location	Rate	County
Pacheco	8.25%	Contra Costa
Pacific Grove*	8.25%	Monterey
Pacific House	7.25%	El Dorado
Pacific	8.75%	Los Angeles
Palisades		
(Los Angeles*)		
Pacifica*	8.25%	San Mateo
Pacoima	8.75%	Los Angeles
(Los Angeles*)		
Paicines	7.25%	San Benito

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

Cities, Counties, and Tax Rates

Location	Rate	County
Bend (Rancho Palos Verdes*)		
Posey	7.75%	Tulare
Potrero	7.75%	San Diego
Potter Valley	7.25%	Mendocino
Poway*	7.75%	San Diego
Prather	7.975%	Fresno
Presidio (San Francisco*)	8.50%	San Francisco
Presidio of Monterey (Monterey*)	7.25%	Monterey
Priest Valley	7.25%	Monterey
Princeton	7.25%	Colusa
Proberta	7.25%	Tehama
Project City	7.25%	Shasta
Prunedale	7.25%	Monterey
Pt. Dume	8.75%	Los Angeles
Pulga	7.25%	Butte
Pumpkin Center	7.25%	Kern

Q

Location	Rate	County
Quail Valley	7.75%	Riverside
Quartz Hill	8.75%	Los Angeles
Quincy	7.25%	Plumas

R

County	Total County Rate
Riverside +	7.75%

Location	Rate	County
Rackerby	7.25%	Yuba
Rail Road Flat	7.25%	Calaveras
Rainbow	7.75%	San Diego
Raisin City	7.975%	Fresno
Ramona	7.75%	San Diego
Ranchita	7.75%	San Diego
Rancho Bernardo (San Diego*)	7.75%	San Diego
Rancho California	7.75%	Riverside
Rancho Cordova*	7.75%	Sacramento
Rancho Cucamonga*	7.75%	San Bernardino
Rancho Dominguez	8.75%	Los Angeles
Rancho Mirage*	7.75%	Riverside

Location	Rate	County
Rancho Murieta	7.75%	Sacramento
Rancho Palos Verdes*	8.75%	Los Angeles
Rancho Park (Los Angeles*)	8.75%	Los Angeles
Rancho Santa Fe	7.75%	San Diego
Rancho Santa Margarita*	7.75%	Orange
Randsburg	7.25%	Kern
Ravendale	7.25%	Lassen
Ravenna	8.75%	Los Angeles
Raymond	7.75%	Madera
Red Bluff*	7.25%	Tehama
Red Mountain	7.75%	San Bernardino
Red Top	7.75%	Madera
Redcrest	7.25%	Humboldt
Redding*	7.25%	Shasta
Redlands*	7.75%	San Bernardino
Redondo Beach*	8.75%	Los Angeles
Redway	7.25%	Humboldt
Redwood City*	8.25%	San Mateo
Redwood Estates	8.25%	Santa Clara
Redwood Valley	7.25%	Mendocino
Reedley*	8.475%	Fresno
Refugio Beach	7.75%	Santa Barbara
Represa (Folsom Prison)	7.75%	Sacramento
Requa	7.25%	Del Norte
Rescue	7.25%	El Dorado
Reseda (Los Angeles*)	8.75%	Los Angeles
Rheem Valley (Moraga*)	8.25%	Contra Costa
Rialto*	7.75%	San Bernardino
Richardson Grove	7.25%	Humboldt
Richardson Springs	7.25%	Butte
Richfield	7.25%	Tehama
Richgrove	7.75%	Tulare
Richmond*	8.75%	Contra Costa
Richvale	7.25%	Butte
Ridgecrest*	7.25%	Kern
Rimforest	7.75%	San Bernardino
Rimpau (Los Angeles*)	8.75%	Los Angeles
Rio Bravo (Bakersfield*)	7.25%	Kern
Rio Dell*	7.25%	Humboldt
Rio Linda	7.75%	Sacramento

Location	Rate	County
Rio Nido	8.00%	Sonoma
Rio Oso	7.25%	Sutter
Rio Vista*	7.375%	Solano
Ripley	7.75%	Riverside
Ripon*	7.75%	San Joaquin
River Pines	7.75%	Amador
Riverbank*	7.375%	Stanislaus
Riverdale	7.975%	Fresno
Riverside*	7.75%	Riverside
Robbins	7.25%	Sutter
Rocklin*	7.25%	Placer
Rodeo	8.25%	Contra Costa
Rohnert Park*	8.50%	Sonoma
Rohnerville	7.25%	Humboldt
Rolling Hills Estates*	8.75%	Los Angeles
Rolling Hills*	8.75%	Los Angeles
Romoland	7.75%	Riverside
Rosamond	7.25%	Kern
Rose Bowl (Pasadena*)	8.75%	Los Angeles
Roseland	8.00%	Sonoma
Rosemead*	8.75%	Los Angeles
Roseville*	7.25%	Placer
Ross*	8.00%	Marin
Rossmoor	7.75%	Orange
Rough and Ready	7.375%	Nevada
Round Mountain	7.25%	Shasta
Rowland Heights	8.75%	Los Angeles
Royal Oaks	7.25%	Monterey
Rubidoux	7.75%	Riverside
Ruby Valley	7.25%	Humboldt
Rumsey	7.25%	Yolo
Running Springs	7.75%	San Bernardino
Ruth	7.25%	Trinity
Rutherford	7.75%	Napa
Ryde	7.75%	Sacramento

S

County	Total County Rate
Sacramento +	7.75%
San Benito +	7.25%
San Bernardino +	7.75%
San Diego +	7.75%
San Francisco	8.50%
San Joaquin +	7.75%
San Luis Obispo +	7.25%
San Mateo +	8.25%

* Incorporated city + Certain cities within the county have a higher tax rate. Locate the city to find the correct rate.

Cities, Counties, and Tax Rates

Location	Rate	County	Location	Rate	County	Location	Rate	County
Soledad*	7.25%	Monterey	Strawberry	7.25%	Yuba	Tahoma	7.25%	Placer
Solemint	8.75%	Los Angeles	Valley			Talmage	7.25%	Mendocino
Solvang*	7.75%	Santa Barbara	Studio City	8.75%	Los Angeles	Tamal (San	8.00%	Marin
Somerset	7.25%	El Dorado	(Los Angeles*)			Quentin)		
Somes Bar	7.25%	Siskiyou	Sugarloaf	7.75%	San Bernardino	Tarzana	8.75%	Los Angeles
Somis	7.25%	Ventura	Suisun	7.375%	Solano	(Los Angeles*)		
Sonoma*	8.00%	Sonoma	City*			Taylorville	7.25%	Plumas
Sonora*	7.75%	Tuolumne	Sulphur Springs	8.75%	Los Angeles	Tecate	7.75%	San Diego
Soquel	8.00%	Santa Cruz	Sultana	7.75%	Tulare	Tecopa	7.75%	Inyo
Soulsbyville	7.25%	Tuolumne	Summerland	7.75%	Santa Barbara	Tehachapi*	7.25%	Kern
South	7.25%	Merced	Summit	7.75%	San Bernardino	Tehama*	7.25%	Tehama
Dos Palos			Summit	7.25%	Shasta	Temecula*	7.75%	Riverside
South El Monte*	9.25%	Los Angeles	City			Temple	8.75%	Los Angeles
South Fork	7.25%	Humboldt	Sun City	7.75%	Riverside	City*		
South Gate*	9.75%	Los Angeles	Sun Valley	8.75%	Los Angeles	Templeton	7.25%	San Luis Obispo
South Laguna	7.75%	Orange	(Los Angeles*)			Terminal Island	8.75%	Los Angeles
(Laguna Beach*)			Sunland	8.75%	Los Angeles	(Los Angeles*)		
South Lake	7.75%	El Dorado	(Los Angeles*)			Termo	7.25%	Lassen
Tahoe*			Sunnymead	7.75%	Riverside	Terra Bella	7.75%	Tulare
South	8.75%	Los Angeles	(Moreno			Thermal	7.75%	Riverside
Pasadena*			Valley*)			Thornton	7.75%	San Joaquin
South San	8.25%	San Mateo	Sunnyside	7.75%	San Diego	Thousand Oaks*	7.25%	Ventura
Francisco*			Sunnyvale*	8.25%	Santa Clara	Thousand	7.75%	Riverside
South Shore	8.75%	Alameda	Sunol	8.75%	Alameda	Palms		
(Alameda*)			Sunset Beach	7.75%	Orange	Three Rivers	7.75%	Tulare
South Whittier	8.75%	Los Angeles	Sunset Whitney	7.25%	Placer	Tiburon*	8.00%	Marin
Spanish Flat	7.75%	Napa	Ranch			Tierra Del Sol	7.75%	San Diego
Spreckels	7.25%	Monterey	Surfside	7.75%	Orange	Tierrasanta	7.75%	San Diego
Spring Garden	7.25%	Plumas	(Seal Beach*)			(San Diego*)		
Spring Valley	7.75%	San Diego	Susanville*	7.25%	Lassen	Tipton	7.75%	Tulare
Springville	7.75%	Tulare	Sutter	7.25%	Sutter	Tollhouse	7.975%	Fresno
Spyrock	7.25%	Mendocino	Sutter Creek*	7.75%	Amador	Toluca Lake	8.75%	Los Angeles
Squaw Valley	7.975%	Fresno	Swall Meadows	7.75%	Inyo	(Los Angeles*)		
St. Helena*	7.75%	Napa	(Bishop*)			Tomales	8.00%	Marin
Standard	7.25%	Tuolumne	Sylmar	8.75%	Los Angeles	Toms Place	7.25%	Mono
Standish	7.25%	Lassen	(Los Angeles*)			Topanga	8.75%	Los Angeles
Stanford	8.25%	Santa Clara				(Los Angeles*)		
Stanislaus	7.25%	Tuolumne				Topanga Park	8.75%	Los Angeles
Stanton*	7.75%	Orange				(Los Angeles*)		
Steele Park	7.75%	Napa				Topaz	7.25%	Mono
Stevenson	8.75%	Los Angeles				Torrance*	8.75%	Los Angeles
Ranch						Town Center	7.75%	Tulare
Stevinson	7.25%	Merced				Trabuco Canyon	7.75%	Orange
Stewarts Point	8.00%	Sonoma				Tracy*	8.25%	San Joaquin
Stinson Beach	8.00%	Marin				Tranquillity	7.975%	Fresno
Stirling City	7.25%	Butte				Traver	7.75%	Tulare
Stockton*	8.00%	San Joaquin				Travis A.F.B.	7.375%	Solano
Stonyford	7.25%	Colusa				(Fairfield*)		
Storrie	7.25%	Plumas				Tres Pinos	7.25%	San Benito
Stratford	7.25%	Kings				Trinidad*	8.00%	Humboldt
Strathmore	7.75%	Tulare				Trinity Center	7.25%	Trinity
Strawberry	7.25%	Tuolumne				Trona	7.75%	San Bernardino
						Trowbridge	7.25%	Sutter

T

County Total County Rate

Tehema	7.25%
Trinity	7.25%
Tulare +	7.75%
Tuolumne +	7.25%

Location Rate County

Taft*	7.25%	Kern
Tagus Ranch	7.75%	Tulare
Tahoe City	7.25%	Placer
Tahoe Paradise	7.25%	El Dorado
Tahoe Valley	7.25%	El Dorado
Tahoe Vista	7.25%	Placer

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Cities, Counties, and Tax Rates

Location	Rate	County
Truckee*	7.875%	Nevada
Tujunga (Los Angeles*)	8.75%	Los Angeles
Tulare*	8.25%	Tulare
Tulelake*	7.25%	Siskiyou
Tuolumne	7.25%	Tuolumne
Tuolumne Meadows	7.75%	Mariposa
Tupman	7.25%	Kern
Turlock*	7.375%	Stanislaus
Tustin*	7.75%	Orange
Twain	7.25%	Plumas
Twain Harte	7.25%	Tuolumne
Twentynine Palms*	7.75%	San Bernardino
Twin Bridges	7.25%	El Dorado
Twin Peaks	7.75%	San Bernardino
Two Rock Coast Guard Station	8.00%	Sonoma

U

Location	Rate	County
U.S. Naval Postgrad School (Monterey*)	7.25%	Monterey
Ukiah*	7.75%	Mendocino
Union City*	9.25%	Alameda
Universal City	8.75%	Los Angeles
University	7.75%	Santa Barbara
University Park (Irvine*)	7.75%	Orange
Upland*	7.75%	San Bernardino
Upper Lake/ Upper Lake Valley	7.25%	Lake

V

County	Total County Rate
Ventura +	7.25%

Location	Rate	County
Vacaville*	7.375%	Solano
Val Verde Park	8.75%	Los Angeles
Valencia (Santa Clarita*)	8.75%	Los Angeles
Valinda	8.75%	Los Angeles
Vallecito	7.25%	Calaveras
Vallejo*	7.375%	Solano

Location	Rate	County
Valley Center	7.75%	San Diego
Valley Fair	8.25%	Santa Clara
Valley Ford	8.00%	Sonoma
Valley Home	7.375%	Stanislaus
Valley Springs	7.25%	Calaveras
Valley Village	8.75%	Los Angeles
Valyermo	8.75%	Los Angeles
Van Nuys (Los Angeles*)	8.75%	Los Angeles
Vandenberg A.F.B.	7.75%	Santa Barbara
Vasquez Rocks	8.75%	Los Angeles
Venice (Los Angeles*)	8.75%	Los Angeles
Ventucopa	7.75%	Santa Barbara
Ventura*	7.25%	Ventura
Verdugo City (Glendale*)	8.75%	Los Angeles
Vernalis	7.75%	San Joaquin
Vernon*	8.75%	Los Angeles
Veteran's Hospital (Los Angeles*)	8.75%	Los Angeles
Victor	7.75%	San Joaquin
Victorville*	7.75%	San Bernardino
Vidal	7.75%	San Bernardino
View Park	8.75%	Los Angeles
Villa Grande	8.00%	Sonoma
Villa Park*	7.75%	Orange
Vina	7.25%	Tehama
Vincent	8.75%	Los Angeles
Vineburg	8.00%	Sonoma
Vinton	7.25%	Plumas
Virgilia	7.25%	Plumas
Visalia*	8.00%	Tulare
Vista Park	7.25%	Kern
Vista*	8.25%	San Diego
Volcano	7.75%	Amador
Volta	7.25%	Merced

W

Location	Rate	County
Wallace	7.25%	Calaveras
Walnut Creek*	8.25%	Contra Costa
Walnut Grove	7.75%	Sacramento
Walnut Park	8.75%	Los Angeles
Walnut*	8.75%	Los Angeles
Warm Springs (Fremont*)	8.75%	Alameda
Warner Springs	7.75%	San Diego

Location	Rate	County
Wasco*	7.25%	Kern
Waterford*	7.375%	Stanislaus
Watsonville*	8.25%	Santa Cruz
Watts	8.75%	Los Angeles
Waukena	7.75%	Tulare
Wawona	7.75%	Mariposa
Weaverville	7.25%	Trinity
Weed*	7.25%	Siskiyou
Weimar	7.25%	Placer
Weldon	7.25%	Kern
Wendel	7.25%	Lassen
Weott	7.25%	Humboldt
West Covina*	8.75%	Los Angeles
West Hills (Los Angeles*)	8.75%	Los Angeles
West	8.75%	Los Angeles
Hollywood*		
West Los Angeles (Los Angeles*)	8.75%	Los Angeles
West Pittsburg	8.25%	Contra Costa
West Point	7.25%	Calaveras
West	7.75%	Yolo
Sacramento*		
Westchester (Los Angeles*)	8.75%	Los Angeles
Westend	7.75%	San Bernardino
Westhaven	7.25%	Humboldt
Westlake (Los Angeles*)	8.75%	Los Angeles
Westlake Village (Thousand Oaks*)	7.25%	Ventura
Westlake	8.75%	Los Angeles
Village*		
Westley	7.375%	Stanislaus
Westminster*	7.75%	Orange
Westmorland*	7.75%	Imperial
Westport	7.25%	Mendocino
Westside	7.375%	Stanislaus
Westwood	7.25%	Lassen
Westwood (Los Angeles*)	8.75%	Los Angeles
Wheatland*	7.75%	Yuba
Wheeler Ridge	7.25%	Kern
Whiskeytown	7.25%	Shasta
Whispering Pines	7.25%	Lake
White Pines	7.25%	Calaveras
Whitethorn	7.25%	Humboldt
Whitewater	7.75%	Riverside
Whitlow	7.25%	Humboldt
Whitmore	7.25%	Shasta
Whittier*	8.75%	Los Angeles

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Cities, Counties, and Tax Rates

Location	Rate	County
Wildomar	7.75%	Riverside
Wildwood	7.25%	Shasta
Williams*	7.75%	Colusa
Willits*	7.75%	Mendocino
Willow Creek	7.25%	Humboldt
Willow Ranch	7.25%	Modoc
Willowbrook	8.75%	Los Angeles
Willows*	7.25%	Glenn
Wilmington (Los Angeles*)	8.75%	Los Angeles
Wilseyville	7.25%	Calaveras
Wilsona Gardens	8.75%	Los Angeles
Wilton	7.75%	Sacramento
Winchester	7.75%	Riverside
Windsor Hills	8.75%	Los Angeles
Windsor*	8.00%	Sonoma
Winnetka (Los Angeles*)	8.75%	Los Angeles
Winterhaven	7.75%	Imperial
Winters*	7.25%	Yolo
Winton	7.25%	Merced
Wishon	7.75%	Madera
Witter Springs	7.25%	Lake
Wofford Heights	7.25%	Kern
Woodacre	8.00%	Marin
Woodbridge	7.75%	San Joaquin
Woodfords	7.25%	Alpine
Woodlake*	7.75%	Tulare
Woodland*	8.00%	Yolo
Woodland Hills (Los Angeles*)	8.75%	Los Angeles
Woodleaf	7.25%	Yuba
Woodside*	8.25%	San Mateo
Woodville	7.75%	Tulare
Woody	7.25%	Kern
Wrightwood	7.75%	San Bernardino

Y

County Total County Rate

Yolo +	7.25%
Yuba +	7.25%

Location	Rate	County
Yankee Hill	7.25%	Butte
Yermo	7.75%	San Bernardino
Yettem	7.75%	Tulare
Yolo	7.25%	Yolo
Yorba Linda*	7.75%	Orange

Location	Rate	County
Yorkville	7.25%	Mendocino
Yosemite Lodge	7.75%	Mariposa
Yosemite National Park	7.75%	Mariposa
Yountville*	7.75%	Napa
Yreka*	7.25%	Siskiyou
Yuba City*	7.25%	Sutter
Yucaipa*	7.75%	San Bernardino
Yucca Valley*	7.75%	San Bernardino

Z

Location Rate County

Zamora	7.25%	Yolo
Zenia	7.25%	Trinity

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History of Sales and Use Tax Rates

(excludes district taxes)

Effective Date	End Date	State Rate	Local Rate	Combined Rate
07-01-11		6.25%*	1.00%*	7.25%
04-01-09	06-30-11	7.25%*	1.00%*	8.25%
07-01-04	03-31-09	6.25%*	1.00%*	7.25%
01-01-02	06-30-04	6.00%	1.25%	7.25%
01-01-01	12-31-01	5.75%	1.25%	7.00%
07-15-91	12-31-00	6.00%	1.25%	7.25%
01-01-91	07-14-91	4.75%	1.25%	6.00%
12-01-89	12-31-90	5.00%	1.25%	6.25%
04-01-74	11-30-89	4.75%	1.25%	6.00%
10-01-73	03-31-74	3.75%	1.25%	5.00%
07-01-73	09-30-73	4.75%	1.25%	6.00%
07-01-72	06-30-73	3.75%	1.25%	5.00%
08-01-67	06-30-72	4.00%	1.00%	5.00%
01-01-62	07-31-67	3.00%	1.00%	4.00%
07-01-49	12-31-61	3.00%		3.00%
07-01-43	06-30-49	2.50%		2.50%
07-01-35	06-30-43	3.00%		3.00%
08-01-33**	06-30-35**	2.50%		2.50%

The Bradley-Burns Uniform Local Sales and Use Tax Law was enacted in 1955. The law authorizes counties to impose a sales and use tax. Effective January 1, 1962, all counties have adopted ordinances for the Board of Equalization to collect the local tax (Tehama County did not conform from 1-1-65 to 9-30-65).

* Effective July 1, 2004, the rates on a sales tax return do not match these rates. This is due to changes of the funding procedure involving sales, local, and property taxes implemented as a result of the March 2, 2004, voter approval of the "Economic Recovery Bond Act." Please refer to Return and Schedule A Instructions of the State, Local, and District Sales and Use Tax Return for more information.

** Sales tax only. The use tax was enacted effective July 1, 1935.

CALIFORNIA STATE BOARD OF EQUALIZATION FIELD OFFICES

BOARD MEMBERS (Names updated 2011)

DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Betty T. Yee	455 Golden Gate Avenue, Suite 10500, San Francisco, CA 94102	415	557-3000
Second	Sen. George Runner (RET.)	400 Capitol Mall, Suite 2340, Sacramento, CA 95814	916	445-2181
Third	Michelle Steel	550 Deep Valley Drive, Suite 355, Rolling Hills Estates, CA 90274	310	377-8016
Fourth	Jerome E. Horton	1100 Corporate Center Drive, Suite 203, Monterey Park, CA 91754	323	980-1221
State Controller	John Chiang	777 South Figueroa Street, Suite 4800, Los Angeles, CA 90017	213	833-6010
Interim Executive Director	Kristine Cazadd	450 N Street, PO Box 942879, Sacramento, CA 94279-0001	916	445-6464

FOR GENERAL TAX INFORMATION VISIT OUR WEBSITE AT www.boe.ca.gov

For account-specific information contact your local field office.

SACRAMENTO HEADQUARTERS **450 N Street, PO Box 942879, Sacramento 94279-0001** **916** **445-6464**
BUSINESS TAXES FIELD OFFICES

CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, 93301-1922	661	395-2880
Culver City	5901 Green Valley Circle, Suite 200, 90230-6948 (PO Box 3652, 90231-3652)	310	342-1000
El Centro	1550 W. Main Street, 92243-2832 Note: closed 12 noon to 1 p.m. M-F	760	352-3431
Fresno	8050 North Palm Avenue, Suite 205, 93711-5510	559	440-5330
Irvine	16715 Von Karman Avenue, Suite 200, 92606	949	440-3473
Norwalk	12440 E. Imperial Highway, Suite 200, 90650-8397 (PO Box 409, 90651-0409)	562	466-1694
Oakland	1515 Clay Street, Suite 303, 94612-1432	510	622-4100
Rancho Mirage	35-900 Bob Hope Drive, Suite 280, 92270-1768	760	770-4828
Redding	2881 Churn Creek Road, Suite B, 96002-1146 (PO Box 492529, 96049-2529)	530	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	951	680-6400
Sacramento	3321 Power Inn Road, Suite 210, 95826-3889	916	227-6700
Salinas	111 East Navajo Drive, Suite 100, 93906-2452	831	443-3003
San Diego	1350 Front Street, Room 5047, 92101-3698	619	525-4526
San Francisco	121 Spear Street, Suite 460, 94105-1584	415	356-6600
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92078-2637	760	510-5850
Santa Rosa	50 D Street, Room 230, 95404-4791 (PO Box 730, 95402-0730)	707	576-2100
Suisun City	333 Sunset Avenue, Suite 330, 94585-2003	707	428-2041
Van Nuys	15350 Sherman Way, Suite 250, 91406-4203 (PO Box 7735, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, 93003-7778	805	677-2700
West Covina	1521 West Cameron Avenue, Suite 300, 91790-2738 (PO Box 1500, 91793-1500)	626	480-7200

OUT-OF-STATE FIELD OFFICES

Chicago, Illinois	120 N. La Salle, Suite 1600, 60602-2412	312	201-5300
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3007	281	531-3450
New York, N.Y.	485 Lexington Avenue, Suite 400, 10017-2600	212	697-4680
Sacramento	3321 Power Inn Road, Suite 130, 95826-3893 (PO Box 188268, 95818-8268)	916	227-6600

FOR MORE INFORMATION

Call 800-400-7115, TTY 711

If you are unable to resolve a problem through normal channels, we encourage you to contact the Taxpayers' Rights Advocate Office for help at 888-324-2798 or 916-324-2798.

Addresses and telephone numbers are current as of November 2009, but are subject to change. We recommend you call the field office before visiting.

Unless otherwise noted all offices are open from 8 a.m. to 5 p.m. Monday-Friday, excluding state holidays.