

City and County Use Tax Changes

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Issue Date: April 12, 2019

New Information

Effective April 1, 2019, vehicle transfer application fees with applicable sales/use tax rates will **increase** for the following special districts. The **new** total sales/use tax rates include state, county, and city (special districts) rates:

<i>City</i>	<i>County</i>	<i>County Code (CC)</i>	<i>Affected Zip Codes*</i>	<i>Current Sales/Use Tax Rate (%)</i>	<i>New Total Sales/Use Tax Rate (%)</i>
Alameda	Alameda	01	94501–94502	9.25	9.75
Oroville	Butte	04	95965–95966	7.25	8.25
Angels Camp	Calaveras	05	95222	7.25	7.75
Antioch	Contra Costa	07	94509–94531	8.25 (+)	9.25
Martinez	Contra Costa	07	94553	8.75	9.25
Coalinga	Fresno	10	93210	7.975	8.975
Fowler	Fresno	10	93625	7.975	8.975
Kerman	Fresno	10	93630	7.975	8.975
Bakersfield	Kern	15	93301, 93304–93309, and 93311–93314	7.25	8.25
Burbank	Los Angeles	19	91501–91502, 91504–91506, and 91521	9.50	10.25
Covina	Los Angeles	19	91722–91724	9.50	10.25
Cudahy	Los Angeles	19	90201	9.50	10.25
Culver City	Los Angeles	19	90230–90233	10.00	10.25
Glendale	Los Angeles	19	91201–91208, 91210, and 91214	9.50	10.25
La Puente	Los Angeles	19	91744–91746	9.50	10.00
Lawndale	Los Angeles	19	90260	9.50	10.25
Pasadena	Los Angeles	19	91101, 91103–91107, 91121, 91125, and 91188	9.50	10.25
Pomona	Los Angeles	19	91766–91768	9.50	10.25
Santa Fe Springs	Los Angeles	19	90670	9.50	10.50

(+) Existing city sales/use tax rate will sunset effective March 31, 2019.

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New Information, *continued*

<i>City</i>	<i>County</i>	<i>CC</i>	<i>Affected Zip Codes*</i>	<i>Current Sales/Use Tax Rate (%)</i>	<i>New Total Sales/Use Tax Rate (%)</i>
Chowchilla	Madera	20	93610	7.75	8.75
Los Banos	Merced	24	93635	8.25	8.75
King City	Monterey	27	93930	8.25	9.25
Marina	Monterey	27	93933	8.75	10.25
Garden Grove	Orange	30	92840-92841, 92843-92845	7.75	8.75
Placentia	Orange	30	92870	7.75	8.75
Santa Ana	Orange	30	92701, 92703-92707, and 92799	7.75	9.25
Seal Beach	Orange	30	90740	7.75	8.75
Roseville	Placer	31	95661, 95678, and 95747	7.25	7.75
Murrieta	Riverside	33	92562-92563	7.75	8.75
Norco	Riverside	33	92860	7.75	8.75
Wildomar	Riverside	33	92595	7.75	8.75
Sacramento	Sacramento	34	94203-94209, 94211, 94229-94230, 94232, 94234-94237, 94239-94240, 94261-94263, 94267-94269, 94271, 94273-94274, 94277-94280, 94282-94284, 94286, 95811-95834, 95842-95843, 95851-95853, 95860, 95864-95867, 95887, 95894, and 95899	7.75 (+)	8.75
Barstow	San Bernardino	36	92311	7.75	8.75
Oceanside	San Diego	37	92054 and 92056-92058	7.75	8.25
Lodi	San Joaquin	39	95240 and 95242	7.75	8.25

(+) Existing city sales/use tax rate will sunset effective March 31, 2019.

New Information, *continued*

<i>City</i>	<i>County</i>	<i>CC</i>	<i>Affected Zip Codes*</i>	<i>Current Sales/Use Tax Rate (%)</i>	<i>New Total Sales/Use Tax Rate (%)</i>
Redwood City	San Mateo	41	94061–94063, and 94065	8.75	9.25
Carpinteria	Santa Barbara	42	93013–93014	7.75	9.00
Santa Maria	Santa Barbara	42	93454–93458	8.00	9.00
Los Gatos	Santa Clara	43	95030–95032	9.00	9.125
Santa Rosa	Sonoma	49	95401–95407, and 95409	8.625	8.875
Porterville	Tulare	54	93257	8.25	9.25
Port Hueneme	Ventura	56	93041–93043	7.75	8.75
West Sacramento	Yolo	57	95605 and 95691	8.00	8.25

*Certain zip codes may represent areas that have different tax rates based on city and county boundaries. To identify the correct tax rate, visit the California Department of Tax and Fee Administration (CDTFA) website at cdtfa.ca.gov, look under *Current Tax Rates*, and click *Find a Sales and Use Tax Rate by Address*.

Effective April 1, 2019, vehicle transfer application fees with applicable sales/use tax rates will **increase** for the following counties:

<i>County</i>	<i>CC</i>	<i>Affected Zip Codes</i>	<i>Current Sales/Use Tax Rate (%)</i>	<i>New Total Sales/Use Tax Rate (%)</i>
San Benito	35	Countywide	7.25	8.25
Santa Cruz	44	Countywide	8.50	9.00
Sonoma	49	Countywide	8.125	8.250

Existing sales/use tax rates in the following county and city were scheduled to sunset in March 31, 2019. However, they have been extended until further notice:

<i>City</i>	<i>County</i>	<i>CC</i>	<i>Existing Tax Rate Increase Extended (%)</i>	<i>Total Rate Remains (%)</i>
Albany	Alameda	01	0.50	9.75
Paradise	Butte	04	0.50	7.75
Rio Dell	Humboldt	12	1.00	8.75
San Fernando	Los Angeles	19	0.50	10.00
Monterey	Monterey	27	1.00	8.75
Sebastopol	Sonoma	49	0.50	8.875
Red Bluff	Tehama	52	0.25	7.50
Countywide	Humboldt	12	0.50	7.75
Countywide	Marin	21	0.50	8.25
Countywide	Santa Clara	43	0.125	9.00

Application Affected Dates

The sales/use tax rate changes will apply to:

- Original applications with a “fee due date” or “date of first operation” of April 1, 2019, or later.
- Transfer applications with a purchase date of April 1, 2019, or later. Process registration application as normal; programming will generate the correct use tax rate.

Procedures

Process registration applications as normal; programming will generate the correct use tax and county fees.

For complete state, county, and city sales/use tax rate information, visit the CDTFA website at cdtfa.ca.gov, look under *Current Tax Rates*, and click *Tax Rates by County and City*.

Background

Registered voters approved or extended measures to charge sales/use tax rates for certain jurisdictions beginning April 1, 2019. The sales and use tax rate varies throughout the state of California. The sales/use tax rate is higher than the current state rate of 7.25 percent in areas where there are voter-approved special district (county, city, or both) taxes. The state, county, and/or city taxes are combined to determine the total sales/use tax rate due.

Under an Interagency Agreement Contract, the Department of Motor Vehicles (DMV) acts as an agent for CDTFA to collect sales or use tax when a vehicle or undocumented vessel is sold or transferred from someone other than a licensed California dealer, manufacturer, or dismantler, unless the transaction is specifically exempted from payment of the sales or use tax. DMV assesses tax due based on the state, county, city and zip code of the registered owner’s residence.

References

California Vehicle Code §§4000, 9250.7, 9250.19, and 9840

California Revenue and Taxation Code §§6067, 6366, 6366.1, 7251, and 7285.9

Distribution

Notification that this memo is available online at dmv.ca.gov under Publications was made via California DMV’s Automated Email Alert System in March 2019.

Contact

Call the DMV Customer Communications Section at (916) 657-6560 for further clarification of this memo.