## Sales and Use Tax Rate Changes Operative April 1, 2015

The tax rate changes listed below apply only within the indicated city or county limits. Cities subject to an increase in both the county and city rate are noted below. If you are not sure what the correct tax rate is for your area or business location, go to our website at www.boe.ca.gov and click on the Find a TAX RATE by Address button to find the rate for a specific address. (Please note: The new rates will not be available on this website until April 1, 2015.)

CURRENT DISTRICT TO	(located in San Luis Obispo County) ated in Solano County) coated in Riverside County) (located in Contra Costa County) (located in Santa Barbara County) (located in Santa Barbara County) (located in Contra Costa County) (located in Contra Costa County) (located in Tehama County) (located in Tehama County) (located in Contra Costa County) (located in Orange County) (located in Marin County) (located in Marin County) (located in Orange County) (located in Pleama County) (located in Pleama County) (located in Orange County) (located in Pleama County) (located in Orange County) (located in Orange County) (located in Orange County)	NEW DISTRICT TAXES  New Code 419 423 416 383 421 381 385 418 424 387 393 414 New Code	Acronym ATAC BNCG COAC ELCG GUAD PTTG PNGT RHCG RDBF RHMG SAUG STGT Acronym	Prior Rate 7.500% 7.625% 8.000% 9.500% 7.500% 9.000% 7.500% 9.000% 8.000% 8.000% 9.000% 9.000% 9.000% 9.000%
429 ALBG 9 500% 430 HWDG 9 500% 380 SLDG 9 500% 380 WGF 9 500% 428 WGF 9 500% 428 WGF 7 500% 428 MGF 8 250% 427 ERST 8 250% 427 ERST 8 250% 427 ERST 7,500% 428 MRSTD 7,500% 400 GSSG 8,500% 400 GSG GSG GSG GSG GSG GSG GSG GSG GSG G	Alarmeda County <sup>2</sup> (applies to all unincorporated areas and the cities of Alameda, Berkeley, Dublin, Emeryville, Fremont, Livermore, Newark, Oakland, Piedmont, and Pleasanton)	378	ACTC	9.000%
### 430 HWUG 9.250% ####################################	City of Albany	429	ALBG	9.500%
A28	City of Hayward City of San Leandro <sup>3</sup>	380	HWDG SLDG	9.500%
Transcant City)  388  DNCF  7.500%  Fernidate, Blue Lake, and Thredate)  425  426  427  428  429  420  426  TRGF  8.250%  440  288G  400  CBSG  400  CBSG  400  CBSG  400  CBSG  400  CBCGT  7.500%  400  A02  KING  CJGTT  7.500%  404  407  KING  7.500%  404  407  KING  7.500%  406  SJGTT  7.500%  407  KING  7.500%  408  SJGTT  7.500%  409  GFGT  8.500%  400  KING  7.500%  400  SJGTT  8.500%  400  CUPRENT DISTRICT TAXES EVENING  COPE  COPE  SJGT  CUPRENT DISTRICT TAXES EVENING  COPE  CO	City of Union City <sup>4</sup>	428	UCGF	9.500%
Fernician, Blue Lake, and Timedeal) 425 425 427 427 427 427 428 428 400 400 CBSG 8.500% 400 400 CBSG 8.500% 400 A02 KING A02 KING 7.500% 404 406 SLET 7.500% 406 SLET 8.500% 406 SLET 8.500% 407 A08 CUBREAT DISTRICT TAXES EXTENDED CGGG CURREAT DISTRICT TAXES EXTENDED CGGG CGGG CGCG CGCG CGCG CGCG CGCG C	Del Norte County (applies to the entire county, including Crescent City)	388	DNCF	7.500%
425 ARGF 8.250% 427 ERST 8.250% 391 RDGT 7.500% 394 MSTD 7.500% 400 CBSG 8.500% 410 DROG 8.500% 408 CZGT 7.500% 409 GFGT 8.500% 402 KING 7.500% 404 AVA MTRS 7.500% 406 SLGT 8.500% 412 SANG 8.500% 412 SANG 8.500% 412 SANG 8.500% 412 SANG 8.500% 500F STEG 8.500% 412 SANG 8.500% 413 SEAS 8.500% 500F COOF ALTONYM CUrrent Fate COOF ALTONYM CUrrent Fate 1999 FCZA 8.225% 242 CNCD 9.000% 15X Rate 157 SLOG 8.000%	Humboliat County (applies to all unincorporated areas and the cities of Fortuna, Ferndale, Blue Lake, and Trinidad)	389	нвст	7 500%
427 ERST 8.250% 391 RDGT 7.500% 426 TRGF 8.250% 427 ARGT RDGT 7.500% 394 MSTD 7.500% 410 CBSG 8.500% 410 DROG 8.500% 400 CBSG 7.500% 408 CZGT 7.500% 399 GFGT 8.500% 402 KING 7.500% 397 MARNA 8.500% 404 MTRS 7.500% 396 PGRV 8.500% 412 SANG 8.000% 412 SANG 8.000% 412 SANG 8.500% 600F AXES EXDENUG CURRENT DISTRICT TAXES EXDENUG CORRENT DISTRICT TAXES EXTENDED CORR ECPS 9.000% 137 NCGT 9.000% 1185 PSMO 8.000% 8.000%	City of Arcata	425	ARGF	8.250%
391 RDGT 7.500% 426 TRGF 8.250% 394 MSTD 7.500% 400 CBSG 8.500% 410 DROG 8.500% 410 DROG 8.500% 410 GFGT 7.500% 399 GFGT 8.500% 402 KING 7.500% 397 MIRNA 8.500% 404 MTRS 7500% 396 PGRV 8.500% 406 SLGT 8.000% 412 SANG 8.500% 408 STEG 8.500% CURRENT DISTRICT TAXES EVIDING CODE ACTIONYM CURRENT DISTRICT TAXES EXTENDED COURS EXTENDED CODE ACTIONYM CURRENT DISTRICT TAXES EXTENDED CODE SEAS 8.250% 137 NCGT 9.000% 1185 PSMO 8.000% 1199 FCZA 8.225% 279 ODGT 8.125% 185 PSMO 8.000%	City of Eureka <sup>5</sup>	427	ERST	8.250%
### ### ### ### #### #################	City of Rio Dell <sup>6</sup>	391	RDGT	7.500%
## 394 MSTD 7.500%  ## 400 CBSG 8.500%  ## 410 DROG 8.500%  ## 410 DROG 8.500%  ## 408 GZCT 7.500%  ## 402 KING 7.500%  ## 402 KING 7.500%  ## 404 MITRS 7.500%  ## 405 SLGT 8.500%  ## 406 SLGT 8.500%  ## 412 SANG 8.500%  ## 412 SANG 8.500%  ## 412 SANG 8.500%  ## 500 SLGT 9.000%  ## 500 SLGT 9.0000%  ## 500 SLGT 9.00000  ## 500 SLGT 9.00000  ## 500 SLGT	City of Trinidad	426	TRGF	8.250%
400 CBSG 8.500% 410 DROG 8.500% 408 GZGT 7.500% 399 GFGT 8.500% 402 KING 7.500% 397 MARINA 8.500% 404 MATRS 7.500% 404 MATRS 7.500% 412 SANG 8.500% 412 SANG 8.500% 60de SLGT 8.000% 5EGS 9.000% 60de STEG 8.500% 60de COURRENT DISTRICT TAXES EXIDING 60de COURRENT DISTRICT	Monterey County (applies to all unincorporated areas only)	394	MSTD	7.500%
410 DROG 8.500% 408 GZGT 7.500% 399 GFGT 8.500% 402 KING 7.500% 397 MARNA 8.500% 397 MARNA 8.500% 404 MTRS 7.500% 406 SLGT 8.000% 412 SANG 8.000% 398 STEG 8.500% CURRENT DISTRICT TAXES ENDING CODE CODE CODE CODE CODE CONCD 9.000% 137 NCGT 9.000% 185 PSMO 8.000% 8.000%	City of Carmel-by-the Sea	400	CBSG	8.500%
408 GZGT 7.500% 399 GFGT 8.500% 402 KING 7.500% 397 MARNA 8.500% 404 MTRS 7.500% 404 MTRS 7.500% 406 SLGT 8.000% 412 SANG 8.500% 395 SEAS 8.500% CUBRENT DISTRICT TAXES ENDING CODE ALTONYM CUTENT TAXES EXTENDED CODE ALTONYM ECTEN TAXES EXTENDED CODE ALTONYM TAX Rate CODE 9.000% 137 NCGT 9.000% 185 PSMO 8.000% 8.000%	City of Del Rey Oaks?	410	DROG	8.500%
402 KING 7.500% 402 KING 7.500% 397 MARNA 8.500% 404 MITRS 7.500% 396 PGRV 8.500% 412 SANG 8.000% 412 SANG 8.000% 398 STEG 8.500% CUBRENT DISTRICT TAXES EXTENDED CODE CODE CODE CODE CODE CODE CODE C	City of Gonzales'	408 200	GZGT	7.500%
397 MRNA 8.500% 404 MITRS 7.500% 396 PGRV 8.500% 406 SLGT 8.000% 412 SANG 8.000% 395 SEAS 8.500% 398 STEG 8.500% CURRENT DISTRICT TAXES ENDING CURRENT DISTRICT TAXES EXTENDED CODE VACTORIVITY CURRENT DISTRICT TAXES EXTENDED CODE VACTORIVITY TAXES EXTENDED CODE VACTORIVITY TAXES EXTENDED CODE CONCD 9.000% 137 NCGT 9.000% 185 PSMO 8.000%	City of King City'	402	KING	7.500%
404 MITRS 7500% 396 PGRV 8.500% 406 SLGT 8.000% 4112 SANG 8.000% 412 SANG 8.000% 395 SEAS 8.500% CUBRENT DISTRICT TAXES ENDING CURRENT DISTRICT TAXES EXTENDED CODE COOR ECTS 9.000% CURRENT DISTRICT TAXES EXTENDED COOR COOR ECTS 9.000% 137 NCGT 9.000% 185 PSM0 8.000%	City of Marina <sup>8</sup>	397	MRNA	8.500%
396 PGRV 8.500% 406 SLGT 8.000% 412 SANG 8.000% 395 SEAS 8.500% 398 STEG 8.500% CUBRENT DISTRICT TAXES ENDING CURRENT DISTRICT TAXES EXTENDED CODE ACTIONYM TAXES EXTENDED CURRENT DISTRICT TAXES EXTENDED CURRENT DISTRICT TAXES EXTENDED CODE ACTIONYM TAXES EXTENDED COOL ACTIONYM	City of Monterey <sup>8</sup>	404	MTRS	7.500%
406 SLGT 8.00% 412 SANG 8.00% 395 SEAS 8.500% 398 STEG 8.500% CUBRENT DISTRICT TAXES ENDING CURRENT DISTRICT TAXES EXTEMPED CU	City of Pacific Grove	396	PGRV	8.500%
412 SANG 8.000%  395 SEAS 8.500%  398 STEG 8.500%  CUBRENT DISTRICT TAXES ENDING  CURRENT DISTRICT TAXES ENDING  CURRENT DISTRICT TAXES EXTENDED  CURRENT DISTRICT TA	City of Salinas <sup>e</sup>	406	SLGT	8.000%
CUBRENT DISTRICT TAXES ENDING  CUBRENT DISTRICT TAXES ENDING  CODE  CODE	City of Seastle	305 205	SEAS	8 500%
CUBRENT DISTRICT TAXES ENDING  CODE  137  NCGT  9.000%  185  PSMO  8.000%  8.000%	City of Soledad <sup>11</sup>	398	STEG	8.500%
### CURRENT DISTRICT YAXES EXTENDED    COURRENT DISTRICT YAXES EXTENDED     COOCH   COOCH     COOCH		STRICT TAXES ENDING	Acronym	Current Rate
CURRENT DISTRICT TAXES EXTENDED           Code         Acconym         Tax Rate           099         FCZA         8.225%           242         CNCD         9.000%           137         NCGT         9.000%           279         0DGT         8.125%           185         PSMO         8.000%           157         SLOG         8.000%		208		9.000%
199 FCZA 8.225% 242 CNCD 9.000% 137 NCGT 9.000% 279 ODGT 8.125% 185 PSMO 8.000% 157 SLOG 8.000%		TRICT TAXES EXTENDED		Tay Bato
242 CNCD 9.000%  137 NCGT 9.000%  279 ODGT 8.125%  185 PSMO 8.000%  157 SLOG 8.000%		ppi	EC7A	8 2250%
137 NCGT 9.000%  279 ODGT 8.125%  185 PSMO 8.000%  157 SLOG 8.000%	City of Concord (located in Contra Costa County)	242	CNCD	9,000%
279 ODGT 8.125% 185 PSMO 8.000% 157 SLOG 8.000%	City of National City (located in San Diego County)	137	NCGT	9.000%
185 PSMO 8.000% 157 SLOG 8.000%	City of Oakdale (located in Stanislaus County)	279	ODGT	8.125%
157 SL06 8,000%	City of Pismo Beach (located in San Luis Obispo County)	185	PSMO	8.000%
	City of San Luis Obispo (tocated in San Luis Obispo County)	157	200	

For more information on city and county tax rates, go to our website at www.boe.ca.gov, look under the category Popular Topics, and select the link, All Sales and Use Tax Rates. You can also call our Customer Service Center at 1-800-400-7115 (ITY:711) where representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

ease of 0.125%)



One of the city's existing taxes of 0.50% (ELCT) was increased to 1.00%, the expiration date extended to March 31, 2027, and the are changing to the new code 383.

\*The county increased an existing 0.50% tax to 1.00% and extended the expiration date to March 31, 2045.

\*The city increased its existing 0.25% tax to 0.50% and extended the expiration date to March 31, 2045 (in addition to the county Existing city tax of 0.50% set to expire March 31, 2015, was extended to March 31, 2025.

\*One of the city's existing taxes of 0.50% was extended with a new expiration date of June 30, 2021. The code for the other exist of the city approved a new tax of 1.00% (in addition to the new countywide increase of 0.125%).

\*Existing city tax of 1.00% set to expire March 31, 2016, was extended to March 31, 2026.

\*The city approved a new tax of 0.50% (in addition to the new countywide increase of 0.125%).

\*Existing city tax of 1.00% set to expire March 31, 2016, was extended to March 31, 2026.

\*The city approved a new tax of 1.00% (in addition to the new countywide increase of 0.125%).

\*The city approved a new tax of 1.00% (in addition to the new countywide increase of 0.125%).

\*The city approved a new tax of 1.00% (in addition to the new countywide increase of 0.125%). to ELCG. The code for this tax and the

of 0.50%).

existing tax, ERKA, is also changing to the new code 427.