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Detailed Description of the Sales & Use Tax Rate

The [tax rate](#) in your area may be higher than 7.50% depending on the district taxes that apply there.

Components of the Statewide 7.50 percent Sales and Use Tax Rate:

Rate	Jurisdiction	Purpose	Authority
3.6875%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051, 6201
0.25%	State	Goes to State's General Fund	Revenue and Taxation Code Sections 6051.3, 6201.3 (Inoperative 1/1/01 – 12/31/01)
0.25%	State	Goes to State's Fiscal Recovery Fund, to pay off Economic Recovery Bonds (2004)	Revenue and Taxation Code Sections 6051.5, 6201.5 (Operative 7/1/04)
0.50%	State	Goes to Local Public Safety Fund to support local criminal justice activities (1993)	Section 35, Article XIII, State Constitution
0.25%	State	Goes to State's Education Protection Account to support school districts, county offices of education, charter schools, and community college districts.	Section 36, Article XIII, State Constitution (Operative 1/1/13 to 12/31/16)
0.50%	State	Goes to Local Revenue Fund to support local health and social services programs (1991 Realignment)	Revenue and Taxation Code Sections 6051.2, 6201.2
1.0625%	State	Goes to Local Revenue Fund 2011	Revenue and Taxation Code Sections 6051.15 and 6201.15
1.00%	Local	0.25% Goes to county transportation funds 0.75% Goes to city or county operations	Revenue and Taxation Code Section 7203.1 (Operative 7/1/04)
Total:			
7.50%	State/Local	Total Statewide Base Sales and Use Tax Rate	



Taxpayers' Rights Advocate

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Tax Recovery and Criminal Enforcement (TRaCE)

Tax Appeals

[Fire Fee Appeals](#)
[Tax Appeals Assistance Program \(TAAP\)](#)
[Appeals of Franchise Tax Board Decisions](#)
[Sales & Use Tax and Special Tax Appeals](#)
[Property Tax Appeals](#)
[Settlement Program](#)
[Offer in Compromise](#)

Legal Resources

[Your Rights](#)
[Legislation](#)
[Current Litigation](#)
[Laws, Annotations, Rules and Regulations](#)
[Local Government Services](#)
[Business Taxes Law Guide](#)
[Property Taxes Law Guide](#)
[Bankruptcy](#)

American Indian Tribal Issues

BOE Resources

[OPEN BOE Data Portal](#)
[Annual Report](#)
[Centralized Revenue Opportunity System \(CROS\)](#)
[Accessing Public Records](#)
[Careers at BOE](#)

Other Tax Resources

[Search for Unclaimed Property](#)
[Secretary of State Business Programs](#)
[Employment Development Department \(Payroll Tax\)](#)
[Franchise Tax Board](#)
[Office of the Governor](#)





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