

City and County Use Tax Rate Changes

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Issue Date: April 21, 2021

New Information

Effective April 1, 2021, original and transfer vehicle 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>
Concord	Contra Costa	07	94518–94524, and 94527	8.75*	9.75
Orinda	Contra Costa	07	94563	8.75*	9.75
Crescent City	Del Norte	08	95531 and 95532	7.50	8.50
South Lake Tahoe	El Dorado	09	96150–96152, and 96154–96158	7.75	8.75
Bishop	Inyo	14	93512 and 93514	7.75	8.75
Bell Gardens	Los Angeles	19	90201 and 90202	9.50	10.25
Bellflower	Los Angeles	19	90706	9.50	10.25
City of Commerce	Los Angeles	19	90022, 90023, 90040, and 90091	10.00	10.25
Lancaster	Los Angeles	19	93534–93536	9.50	10.25
Lomita	Los Angeles	19	90717	9.50	10.25
Palmdale	Los Angeles	19	93550–93552, and 93591	9.50	10.25
San Fernando	Los Angeles	19	91340 and 91342	9.50*	10.25
Signal Hill	Los Angeles	19	90755	9.50	10.25
South El Monte	Los Angeles	19	91733	10.00	10.25
West Hollywood	Los Angeles	19	90046 and 90069	9.50	10.25
San Rafael	Marin	21	94901, 94903, 94912, 94913, and 94915	9.00	9.25
Willits	Mendocino	23	95429 and 95490	8.375	9.125
Gonzales	Monterey	27	93926	7.75*	8.75
Soledad	Monterey	27	93960	8.75	9.25
Los Alamitos	Orange	30	90720	7.75	9.25
Lake Elsinore	Riverside	33	92530 and 92532	7.75	8.75

* Existing city use tax rate will sunset, effective March 31, 2021.

VIN 2021-03**Page 2 of 4****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>
San Jacinto	Riverside	33	92582 and 92583	7.75	8.75
Rancho Cordova	Sacramento	34	95655, 95670, 95683, 95741, 95742, and 95827	8.25	8.75
Montclair	San Bernardino	36	91763	8.00	9.00
Redlands	San Bernardino	36	92373 and 92374	7.75	8.75
San Bernardino	San Bernardino	36	92401, 92404, 94405, 92407, 92408, 92410, and 92411	7.75*	8.75
Victorville	San Bernardino	36	92392, 92394, and 92395	7.75	8.75
Imperial Beach	San Diego	37	91932	7.75	8.75
Atascadero	San Luis Obispo	40	93422 and 93423	7.75	8.75
Grover Beach	San Luis Obispo	40	93433	7.75	8.75
Morro Bay	San Luis Obispo	40	93442 and 93443	7.25*	8.75
Paso Robles	San Luis Obispo	40	93446 and 93447	7.75	8.75
San Luis Obispo	San Luis Obispo	40	93401 and 93405	7.75	8.75
Daly City	San Mateo	41	94014 and 94015	9.25	9.75
Guadalupe	Santa Barbara	42	93434	7.75*	8.75
Milpitas	Santa Clara	43	95035	9.00	9.25
Petaluma	Sonoma	49	94952, 94954, and 94999	8.50*	9.50
Turlock	Stanislaus	50	95380 and 95382	7.875	8.625
Exeter	Tulare	54	93221	7.75	8.75
Oxnard	Ventura	56	93030, 93033, 93035, and 93036	7.75	9.25

* Existing city use tax rate will sunset, effective March 31, 2021.

New Information, continued

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, 2021, original and transfer vehicle 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>
Contra Costa	07	Countywide	8.25	8.75
Del Norte	08	Unincorporated, 95531, 95543, 95548, and 95567	7.50	8.50
Sonoma	49	Countywide	8.25	8.50

Effective April 1, 2021, vehicle transfer application fees with applicable sales/use tax rates will **be extended** in the following cities:

<i>City</i>	<i>County</i>	<i>CC</i>	<i>Existing Tax Rate Extended (%)</i>	<i>Sunset Date</i>
Fortuna	Humboldt	12	0.75	03/31/2033
Trinidad	Humboldt	12	0.75	03/31/2025
Greenfield	Monterey	27	0.75	03/31/2027
San Luis Obispo	San Luis Obispo	40	0.50	No sunset
Cotati	Sonoma	49	1.00	No sunset
Healdsburg	Sonoma	49	0.50	No sunset
Sonoma	Sonoma	49	0.50	No sunset
Wheatland	Yuba	58	0.50	03/31/2031

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, 2021, or later.
- Transfer applications with a purchase date of April 1, 2021, or later.

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*.

VIN 2021-03

Page 4 of 4

Background

Registered voters approved measures to charge new or extended existing sales/use tax rates to residents within specific jurisdictions beginning April 1, 2021. The sales/use tax rate varies throughout California and is higher than the current state rate of 7.25 percent in areas where there is 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 Revenue and Taxation Code §§ 6275, 6291, and 6294
Vehicle Code §§ 4000(d), 4300.5, 5600, 9928, and 38211

Distribution

Notification that this memo is available at **dmv.ca.gov** under Vehicle Industry Services, was made via the California DMV Automated Email Alert System in April 2021.

Contact

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