Sales and Use Tax Rate Changes-City of Weed

Effective: July 1, 2015

New Information
Effective July 1, 2015, the sales/use tax rates will increase for special districts located in the city of Weed (Siskiyou County). The new total sales/use tax rate includes the state, county, and city (special district) rates.

<table>
<thead>
<tr>
<th>City</th>
<th>County Code (CC)</th>
<th>Affected Zip Code(s)</th>
<th>Current Total Sales/Use Tax Rate (%)</th>
<th>New Total Sales/Use Tax Rate (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weed</td>
<td>47</td>
<td>96094</td>
<td>7.50%</td>
<td>7.75%</td>
</tr>
</tbody>
</table>

Other Sales/Use Tax Rates
Only the city listed above has a tax rate change on July 1, 2015. All other existing state, county, and city sales/use tax will continue at their current rate.

The state, county, and/or city taxes are combined to determine the total sales/use tax rate due. Sales/use tax rates vary throughout the state of California; for complete state, county, and city sales/use tax rate information visit the Board of Equalization (BOE) website at [www.boe.ca.gov/sutax/pam71.htm](http://www.boe.ca.gov/sutax/pam71.htm).

Procedures
The new city or county sales/use tax rate will apply to:

- Original applications with a “fee due date” or “date of first operation” of July 1, 2015, or later.
- Transfer applications with a purchase date of July 1, 2015, or later.

Additional information:
- City tax waivers are available for customers residing in unincorporated areas of a city/county that have special sales/use tax rate(s). For waiver of a city use tax, a resident or business must provide one of the following:
  — A Statement of Facts (REG 256) form from the customer stating that “at the time the vehicle/vessel was purchased, he/she or the business resided at (resident/business address), which is in an unincorporated area of the city/county, and he/she or the business is exempt from the special tax imposed on (name of the city).
  — A Certificate of Use Tax Clearance (BOE 111) for the vehicle/vessel from the Board of Equalization (BOE).
  — A letter on city/county letterhead, stating that the city use tax is not due for the customer.

Background
Registered voters approved or extended measures to charge a special district sales/use tax rate for certain jurisdictions beginning July 1, 2015. Decreases in tax rates can also occur, as some special district tax rates have a designated end date.

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 7.50 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.
Background, continued
Under an Interagency Agreement Contract, the Department of Motor Vehicles acts as an agent for BOE 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.

Distribution
Notification that this memo is available online, at www.dmv.ca.gov under Publications was made via California DMV’s Automated E-mail Alert System in July 2015.

References
California Revenue and Taxation Code §§6067, 6366, 6366.1, 7251, and 7285.9
California Vehicle Code §§4000 and 9840
Vehicle Industry Registration Procedures Manual, Appendix 1A

Contact
Call the DMV Customer Communications Section, at (916) 657-6560 for further clarification of this memo. Upon request, this document can be produced in Braille or large print.

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Communication Programs Division