



Manager, Tax Compliance & Reporting  
Rosalee Lewis

To: Treasurers of ACS Divisions

From: Rosalee Lewis

Date: July 8, 2016

Subject: Sales and Use Tax at the 252<sup>nd</sup> ACS National Meeting & Exposition in Philadelphia, Pennsylvania

The American Chemical Society's Divisions are not exempt **from paying** sales and use taxes on purchases of goods and services (**including hotel rooms and personal meals**) in Philadelphia, Pennsylvania.

Divisions are not **exempt from collecting** sales and use taxes on the sale of the Division's certain goods and services at the National Meeting in Philadelphia, Pennsylvania.

Attached, please find a product matrix (Attachment A) that summarizes, by product and service, the total combined state and local tax rate that the Society will be expected to pay or collect. Part I of the matrix lists the products and services that will be **sold** in conjunction with the 252<sup>nd</sup> National Meeting. Part II lists the various types of services the Society will be **purchasing that are subject to tax**. Staff will need to know the information in Part II in order to properly approve meeting related expenditures charged to their areas of responsibility. It should be noted, that when items are **shipped from** Philadelphia, to the following locations, the appropriate sales tax must be applied: Connecticut, District of Columbia, Florida, Illinois, Maryland, Massachusetts, Michigan, New York, Ohio, Pennsylvania, Rhode Island, Texas, Tennessee, Virginia, Washington, and Canada. Sales tax rates for each of these geographic locations are included as Attachments B, C, D, E, F, and G

Dues, registration fees, services (where there are no transfers of tangible property), subscriptions, and group tours **are all exempt from tax**. Abstracts, preprints, books, one-time printed matter, novelty items, including restaurant meals (dinners, luncheons, etc.) **are all subject to tax**. If you have any questions concerning the product matrix or the Society's tax status, please call me at (202) 872-6306.

Attachment A	Product Matrix Summary
Attachment B	Sales Tax Rates for Connecticut, District of Columbia, Florida, Illinois, Maryland, Massachusetts, Michigan, New York, Ohio, Pennsylvania, Rhode Island, Texas, Tennessee, Virginia, Washington, and Canada. Sales tax rates for each of these geographic locations are included as Attachments B, C, D, E, F, and G
Attachment C	Supporting Rate Schedule for California
Attachment D	Supporting Rate Schedule for Florida
Attachment E	Supporting Rate Schedule for New York
Attachment F	Supporting Rate Schedule for Ohio
Attachment G	Supporting Rate Schedule for Washington

**AMERICAN CHEMICAL SOCIETY  
PRODUCT MATRIX SUMMARY  
252nd NATIONAL MEETING  
PHILADELPHIA, PENNSYLVANIA**

<b>Part I. Products/Services Sold by ACS</b>	<b>Total Tax Rate</b>	
<b>A. Tangible Personal Property</b>		
Abstract sales	8.00%	X
Gift Certificates, Gift Cards	0.00%	
Subscriptions-Journals & Magazines/Periodicals (Issued at least 4 times per year)	0.00%	
Books and one-time printed matter		
Sold within Philadelphia, PA	8.00%	X
Shipped outside of Pennsylvania	See Attachment B, C, D, E, F, G	
Preprints	8.00%	X
Novelty items (including clothing)	8.00%	X
<b>B. Dues (includes subscription to C&amp;EN, official news magazine of the ACS)</b>	0.00%	
<b>C. Workshops conducted without transfer of tangible personal property (workbooks and materials)</b>	0.00%	
<b>D. Workshops conducted with transfer of tangible personal property. Tax is applied only to the property such as workbooks &amp; materials.</b>	8.00%	X
<b>E. Nat'l Meeting Registration Fees &amp; Admission Tickets</b>	0.00%	
<b>F. ACS Career Fairs (Provides employment services to ACS members and organizations searching for potential job candidates)</b>	0.00%	
<b>G. Exhibition Fees - Booth Space</b>	0.00%	
<b>H. Short Courses conducted without transfer of tangible personal property</b>	0.00%	
<b>I. Short Courses conducted with transfer of tangible personal property. Tax is applied only to the property such as workbooks &amp; materials.</b>	8.00%	X
<b>J. Dinners, luncheons, breakfasts, &amp; social hours charged to ACS members and collected and remitted to vendor by the ACS as a convenience to membership.</b>	8.00%	XX

<b>Part II. Products/Services Purchased by ACS</b>		
<b>L. Hotel (Rooms for officers and employees)</b>	15.50%	
Incidental charges, such as laundry, prepared food and beverage, are subject sales tax	15.50%	
<b>M. Rental Car (Subject to Motor Vehicle Sales and Use Tax)</b>	12.00%	*
<b>N. Dinners, luncheons, breakfasts, charged to ACS as end consumer.</b>	8.00%	
<b>O. Tangible personal property directly paid by ACS</b>		
Including, but not limited to the following items:		
1. Audio Visual Equipment Rental and Labor.	8.00%	
2. Telephone Equipment Rental and Labor.	8.00%	
3. Food and Beverage(non-alcoholic) for Receptions.	8.00%	
4. Alcoholic Beverage	10.00%	
5. Electrical Installations and Labor	8.00%	
6. Furniture Rental and Labor.	8.00%	
<b>P. Meeting Room (If charged by the Hotels)</b>	15.50%	

\* Additional fees and surcharges apply depending on location of rental company

X All sales are considered taxable unless the purchaser provides the seller with an exemption certificate indicating that the purchaser is exempt from tax. Pennsylvania allows the use of the following forms:  
Sales and Use Tax Exemption Certificate (REV-1220AS);  
Exempt Organization Declaration of Sales Tax Exemption (REV-1715AS);  
Multistate Tax Commission's Sales and Use Tax Certificate-Multijurisdictional for use as a resale certificate only.  
(The MTC certificate cannot be used as a general exemption certificate.)  
[Pa. Stat. Ann.72 §7237(b); Pa. Stat. Ann.72 §7237(c); Pa. Code61 §32.2(a) .]

XX ACS purchased on behalf of Members

**AMERICAN CHEMICAL SOCIETY  
SALES TAX RATES FOR ITEMS SHIPPED FROM PHILADELPHIA, PENNSYLVANIA  
252nd NATIONAL MEETING**

California Tax	See Rate Schedule by County at Attachment C
Connecticut Tax	6.35%
District of Columbia Tax	5.75%
Florida Tax	See Rate Schedule by County at Attachment D
Illinois Tax	6.25%
Maryland Tax	6.00%
Massachusetts Tax	6.25%
Michigan Tax	6.00%
New York Tax	See Rate Schedule by County at Attachment E
Ohio Tax	See Rate Schedule by County at Attachment F
Pennsylvania Tax	6.00%
Rhode Island Tax	7.00%
Tennessee Tax	9.25%
Texas Tax	6.25% **
Virginia Tax	5.30% *
Washington Tax	See Rate Schedule by County at Attachment G
Canadian Goods & Services Tax (GST)	5.00% (Please note that GST also applies to freight, handling charges, and dues)

\* Additional .7% applicable in localities in the Northern Virginia and Hampton Road Regions

\*\* Additional Local Taxes

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Acampo	8.000%	San Joaquin
Acton	9.000%	Los Angeles
Adelaida	7.500%	San Luis Obispo
Adelanto*	8.000%	San Bernardino
Adin	7.500%	Modoc
Agoura	9.000%	Los Angeles
Agoura Hills*	9.000%	Los Angeles
Agua Caliente	8.250%	Sonoma
Agua Caliente Springs	8.000%	San Diego
Agua Dulce	9.000%	Los Angeles
Aguanga	8.000%	Riverside
Ahwahnee	8.000%	Madera
Al Tahoe	7.500%	El Dorado
Alameda*	9.500%	Alameda
Alamo	8.500%	Contra Costa
Albany*	10.000%	Alameda
Alberhill (Lake Elsinore*)	8.000%	Riverside
Albion	7.625%	Mendocino
Alderpoint	8.000%	Humboldt
Alhambra*	9.000%	Los Angeles
Aliso Viejo*	8.000%	Orange
Alleghany	7.500%	Sierra
Almaden Valley	8.750%	Santa Clara
Almanor	7.500%	Plumas
Almondale	9.000%	Los Angeles
Alondra	9.000%	Los Angeles
Alpaugh	8.000%	Tulare
Alpine	8.000%	San Diego
Alta	7.500%	Placer
Alta Loma (Rancho Cucamonga)	8.000%	San Bernardino
Altadena	9.000%	Los Angeles
Altaville	7.500%	Calaveras
Alton	8.000%	Humboldt
Alturas*	7.500%	Modoc
Alviso (San Jose*)	8.750%	Santa Clara
Amador City*	8.000%	Amador
Amargosa (Death Valley)	8.000%	Inyo
Amboy	8.000%	San Bernardino
American Canyon*	8.000%	Napa
Anaheim*	8.000%	Orange

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Anderson*	8.000%	Shasta
Angels Camp*	7.500%	Calaveras
Angelus Oaks	8.000%	San Bernardino
Angwin	8.000%	Napa
Annapolis	8.250%	Sonoma
Antelope	8.000%	Sacramento
Antelope Acres	9.000%	Los Angeles
Antioch*	9.000%	Contra Costa
Anza	8.000%	Riverside
Apple Valley*	8.000%	San Bernardino
Applegate	7.500%	Placer
Aptos	8.250%	Santa Cruz
Arbuckle	7.500%	Colusa
Arcadia*	9.000%	Los Angeles
Arcata*	8.750%	Humboldt
Argus	8.000%	San Bernardino
Arleta (Los Angeles*)	9.000%	Los Angeles
Arlington (Riverside*)	8.000%	Riverside
Armona	7.500%	Kings
Army Terminal	9.500%	Alameda
Arnold	7.500%	Calaveras
Aromas	7.625%	Monterey
Arrowbear Lake	8.000%	San Bernardino
Arrowhead Highlands	8.000%	San Bernardino
Arroyo Grande*	8.000%	San Luis Obispo
Artesia*	9.000%	Los Angeles
Artois	7.500%	Glenn
Arvin*	8.500%	Kern
Ashland	9.500%	Alameda
Asti	8.250%	Sonoma
Atascadero*	8.000%	San Luis Obispo
Athens	9.000%	Los Angeles
Atherton*	9.000%	San Mateo
Atwater*	8.000%	Merced
Atwood	8.000%	Orange
Auberry	8.225%	Fresno
Auburn*	7.500%	Placer
Avalon*	9.500%	Los Angeles
Avenal*	7.500%	Kings
Avery	7.500%	Calaveras

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Avila Beach	7.500%	San Luis Obispo
Azusa*	9.000%	Los Angeles
Badger	8.000%	Tulare
Bailey	9.000%	Los Angeles
Baker	8.000%	San Bernardino
Bakersfield*	7.500%	Kern
Balboa (Newport Beach*)	8.000%	Orange
Balboa Island (Newport Beach)	8.000%	Orange
Balboa Park (San Diego*)	8.000%	San Diego
Baldwin Park*	9.000%	Los Angeles
Ballard	8.000%	Santa Barbara
Ballico	7.500%	Merced
Ballroad	8.000%	Orange
Bangor	7.500%	Butte
Banning*	8.000%	Riverside
Banta	8.000%	San Joaquin
Bard	8.000%	Imperial
Barrington	9.000%	Los Angeles
Barstow*	8.000%	San Bernardino
Bartlett	8.000%	Inyo
Barton	8.225%	Fresno
Base Line	8.000%	San Bernardino
Bass Lake	8.000%	Madera
Bassett	9.000%	Los Angeles
Baxter	7.500%	Placer
Bay Point (formally West Pittsburg)	8.500%	Contra Costa
Bayside	8.000%	Humboldt
Baywood Park	7.500%	San Luis Obispo
Beale A.F.B.	7.500%	Yuba
Bear River Lake	8.000%	Amador
Bear Valley	7.500%	Alpine
Bear Valley	8.000%	Mariposa
Beaumont*	8.000%	Riverside
Beckwourth	7.500%	Plumas
Bel Air Estates (Los Angeles*)	9.000%	Los Angeles
Belden	7.500%	Plumas
Bell*	9.000%	Los Angeles
Bell Gardens*	9.000%	Los Angeles
Bella Vista	7.500%	Shasta
Bellflower*	9.000%	Los Angeles

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Belmont*	9.000%	San Mateo
Belvedere*	8.500%	Marin
Ben Lomond	8.250%	Santa Cruz
Benicia*	8.625%	Solano
Benton	7.500%	Mono
Berkeley*	9.500%	Alameda
Bermuda Dunes	8.000%	Riverside
Berry Creek	7.500%	Butte
Bethel Island	8.500%	Contra Costa
Betteravia	8.000%	Santa Barbara
Beverly Hills*	9.000%	Los Angeles
Bieber	7.500%	Lassen
Big Bar	7.500%	Trinity
Big Basin	8.250%	Santa Cruz
Big Bear City	8.000%	San Bernardino
Big Bear Lake*	8.000%	San Bernardino
Big Bend	7.500%	Shasta
Big Creek	8.225%	Fresno
Big Oak Flat	7.500%	Tuolumne
Big Pine	8.000%	Inyo
Big River	8.000%	San Bernardino
Big Sur	7.625%	Monterey
Biggs*	7.500%	Butte
Bijou	7.500%	El Dorado
Biola	8.225%	Fresno
Biola College (La Mirada*)	10.000%	Los Angeles
Birds Landing	7.625%	Solano
Bishop*	8.000%	Inyo
Black Hawk	8.500%	Contra Costa
Blairsden	7.500%	Plumas
Blocksburg	8.000%	Humboldt
Bloomington	8.000%	San Bernardino
Blossom Hill	8.750%	Santa Clara
Blossom Valley	8.750%	Santa Clara
Blue Jay	8.000%	San Bernardino
Blue Lake*	8.000%	Humboldt
Blythe*	8.000%	Riverside
Bodega	8.250%	Sonoma
Bodega Bay	8.250%	Sonoma
Bodfish	7.500%	Kern

**California Sales and Use Tax Rates by County  
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<b>City</b>	<b>Rate</b>	<b>County</b>
Bolinas	8.500%	Marin
Bolsa	8.000%	Orange
Bombay Beach	8.000%	Imperial
Bonita	8.000%	San Diego
Bonny Doon	8.250%	Santa Cruz
Bonsall	8.000%	San Diego
Boonville	7.625%	Mendocino
Boron	7.500%	Kern
Borrego Springs	8.000%	San Diego
Bostonia	8.000%	San Diego
Boulder Creek	8.250%	Santa Cruz
Boulevard	8.000%	San Diego
Bouquet Canyon (Santa Clar	9.000%	Los Angeles
Bowman	7.500%	Placer
Boyes Hot Springs	8.250%	Sonoma
Bradbury*	9.000%	Los Angeles
Bradford	9.500%	Alameda
Bradley	7.625%	Monterey
Branscomb	7.625%	Mendocino
Brawley*	8.000%	Imperial
Brea*	8.000%	Orange
Brents Junction	9.000%	Los Angeles
Brentwood*	8.500%	Contra Costa
Brentwood (Los Angeles*)	9.000%	Los Angeles
Briceland	8.000%	Humboldt
Bridgeport	8.000%	Mariposa
Bridgeport	7.500%	Mono
Bridgeville	8.000%	Humboldt
Brisbane*	9.000%	San Mateo
Broderick (West Sacramento)	8.000%	Yolo
Brookdale	8.250%	Santa Cruz
Brookhurst Center	8.000%	Orange
Brooks	7.500%	Yolo
Browns Valley	7.500%	Yuba
Brownsville	7.500%	Yuba
Bryn Mawr	8.000%	San Bernardino
Bryte (West Sacramento*)	8.000%	Yolo
Buellton*	8.000%	Santa Barbara
Buena Park*	8.000%	Orange
Burbank*	9.000%	Los Angeles



**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Burlingame*	9.000%	San Mateo
Burney	7.500%	Shasta
Burnt Ranch	7.500%	Trinity
Burrel	8.225%	Fresno
Burson	7.500%	Calaveras
Butte City	7.500%	Glenn
Butte Meadows	7.500%	Butte
Buttonwillow	7.500%	Kern
Byron	8.500%	Contra Costa
Cabazon	8.000%	Riverside
Cabrillo	9.000%	Los Angeles
Cadiz	8.000%	San Bernardino
Calabasas*	9.000%	Los Angeles
Calabasas Highlands	9.000%	Los Angeles
Calabasas Park	9.000%	Los Angeles
Calexico*	8.500%	Imperial
Caliente	7.500%	Kern
California City*	7.500%	Kern
California Hot Springs	8.000%	Tulare
California Valley	7.500%	San Luis Obispo
Calimesa*	8.000%	Riverside
Calipatria*	8.000%	Imperial
Calistoga*	8.000%	Napa
Callahan	7.500%	Siskiyou
Calpella	7.625%	Mendocino
Calpine	7.500%	Sierra
Calwa	8.225%	Fresno
Camarillo*	7.500%	Ventura
Cambria	7.500%	San Luis Obispo
Cambrian Park	8.750%	Santa Clara
Cameron Park	7.500%	El Dorado
Camino	7.500%	El Dorado
Camp Beale	7.500%	Yuba
Camp Connell	7.500%	Calaveras
Camp Curry	8.000%	Mariposa
Camp Kaweah	8.000%	Tulare
Camp Meeker	8.250%	Sonoma
Camp Nelson	8.000%	Tulare
Camp Pendleton	8.000%	San Diego
Camp Roberts	7.625%	Monterey

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Campbell*	9.000%	Santa Clara
Campo	8.000%	San Diego
Campo Seco	7.500%	Calaveras
Camptonville	7.500%	Yuba
Canby	7.500%	Modoc
Canoga Annex	9.000%	Los Angeles
Canoga Park (Los Angeles*)	9.000%	Los Angeles
Cantil	7.500%	Kern
Cantua Creek	8.225%	Fresno
Canyon	8.500%	Contra Costa
Canyon Country (Santa Clarita)	9.000%	Los Angeles
Canyon Lake*	8.000%	Riverside
Canyondam	7.500%	Plumas
Capay	7.500%	Yolo
Capistrano Beach (Dana Point)	8.000%	Orange
Capitola*	8.750%	Santa Cruz
Cardiff By The Sea (Encinitas)	8.000%	San Diego
Cardwell	8.225%	Fresno
Carlotta	8.000%	Humboldt
Carlsbad*	8.000%	San Diego
Carmel*	8.625%	Monterey
Carmel Rancho	7.625%	Monterey
Carmel Valley	7.625%	Monterey
Carmichael	8.000%	Sacramento
Carnelian Bay	7.500%	Placer
Carpinteria*	8.000%	Santa Barbara
Carson*	9.000%	Los Angeles
Cartago	8.000%	Inyo
Caruthers	8.225%	Fresno
Casitas Springs	7.500%	Ventura
Casmalia	8.000%	Santa Barbara
Caspar	7.625%	Mendocino
Cassel	7.500%	Shasta
Castaic	9.000%	Los Angeles
Castella	7.500%	Shasta
Castle A.F.B.	7.500%	Merced
Castro Valley	9.500%	Alameda
Castroville	7.625%	Monterey
Cathedral City*	9.000%	Riverside
Catheys Valley	8.000%	Mariposa

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Cayucos	7.500%	San Luis Obispo
Cazadero	8.250%	Sonoma
Cecilville	7.500%	Siskiyou
Cedar	9.000%	Los Angeles
Cedar Crest	8.225%	Fresno
Cedar Glen	8.000%	San Bernardino
Cedar Ridge	7.625%	Nevada
Cedarpines Park	8.000%	San Bernardino
Cedarville	7.500%	Modoc
Central Valley	7.500%	Shasta
Century City (Los Angeles*)	9.000%	Los Angeles
Ceres*	8.125%	Stanislaus
Cerritos*	9.000%	Los Angeles
Challenge	7.500%	Yuba
Chambers Lodge	7.500%	Placer
Charter Oak	9.000%	Los Angeles
Chatsworth (Los Angeles*)	9.000%	Los Angeles
Cherry Valley	8.000%	Riverside
Chester	7.500%	Plumas
Chicago Park	7.625%	Nevada
Chico*	7.500%	Butte
Chilcoot	7.500%	Plumas
China Lake NWC (Ridgecrest)	8.250%	Kern
Chinese Camp	7.500%	Tuolumne
Chino*	8.000%	San Bernardino
Chino Hills*	8.000%	San Bernardino
Chiriaco Summit	8.000%	Riverside
Cholame	7.500%	San Luis Obispo
Chowchilla*	8.000%	Madera
Chualar	7.625%	Monterey
Chula Vista*	8.000%	San Diego
Cima	8.000%	San Bernardino
Citrus Heights*	8.000%	Sacramento
City of Commerce*	9.500%	Los Angeles
City of Industry*	9.000%	Los Angeles
City Terrace	9.000%	Los Angeles
Claremont*	9.000%	Los Angeles
Clarksburg	7.500%	Yolo
Clayton*	8.500%	Contra Costa
Clear Creek	7.500%	Siskiyou

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Clearlake*	8.000%	Lake
Clearlake Highlands (Clearlake)	8.000%	Lake
Clearlake Oaks	7.500%	Lake
Clearlake Park (Clearlake*)	8.000%	Lake
Clements	8.000%	San Joaquin
Clinter	8.225%	Fresno
Clio	7.500%	Plumas
Clipper Mills	7.500%	Butte
Cloverdale*	8.250%	Sonoma
Clovis*	8.225%	Fresno
Coachella*	9.000%	Riverside
Coalinga*	8.225%	Fresno
Coarsegold	8.000%	Madera
Cobb	7.500%	Lake
Cohasset	7.500%	Butte
Cole	9.000%	Los Angeles
Coleville	7.500%	Mono
Colfax*	7.500%	Placer
College City	7.500%	Colusa
College Grove Center	8.000%	San Diego
Colma*	9.000%	San Mateo
Coloma	7.500%	El Dorado
Colorado	8.000%	Mariposa
Colton*	8.000%	San Bernardino
Columbia	7.500%	Tuolumne
Colusa*	7.500%	Colusa
Commerce*	9.500%	Los Angeles
Comptche	7.625%	Mendocino
Compton*	9.000%	Los Angeles
Concord*	9.000%	Contra Costa
Cool	7.500%	El Dorado
Copperopolis	7.500%	Calaveras
Corcoran*	7.500%	Kings
Cornell	9.000%	Los Angeles
Corning*	7.500%	Tehama
Corona*	8.000%	Riverside
Corona Del Mar (Newport Beach)	8.000%	Orange
Coronado*	8.000%	San Diego
Corralitos	8.250%	Santa Cruz
Corte Madera*	9.000%	Marin

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Coso Junction	8.000%	Inyo
Costa Mesa*	8.000%	Orange
Cotati*	9.250%	Sonoma
Coto De Caza	8.000%	Orange
Cottonwood	7.500%	Shasta
Coulterville	8.000%	Mariposa
Courtland	8.000%	Sacramento
Covelo	7.625%	Mendocino
Covina*	9.000%	Los Angeles
Cowan Heights	8.000%	Orange
Coyote	8.750%	Santa Clara
Crannell	8.000%	Humboldt
Crenshaw (Los Angeles*)	9.000%	Los Angeles
Crescent City*	7.750%	Del Norte
Crescent Mills	7.500%	Plumas
Cressey	7.500%	Merced
Crest	8.000%	San Diego
Crest Park	8.000%	San Bernardino
Cresta Blanca	9.500%	Alameda
Crestline	8.000%	San Bernardino
Creston	7.500%	San Luis Obispo
Crockett	8.500%	Contra Costa
Cromberg	7.500%	Plumas
Cross Roads	8.000%	San Bernardino
Crowley Lake	7.500%	Mono
Crows Landing	7.625%	Stanislaus
Cucamonga (Rancho Cucamonga)	8.000%	San Bernardino
Cudahy*	9.000%	Los Angeles
Culver City*	9.500%	Los Angeles
Cummings	7.625%	Mendocino
Cupertino*	8.750%	Santa Clara
Curry Village	8.000%	Mariposa
Cutler	8.000%	Tulare
Cutten	8.000%	Humboldt
Cuyama	8.000%	Santa Barbara
Cypress*	8.000%	Orange
Daggett	8.000%	San Bernardino
Dairy Farm	7.625%	Solano
Daly City*	9.000%	San Mateo
Dana Point*	8.000%	Orange

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Danville*	8.500%	Contra Costa
Dardanelle	7.500%	Tuolumne
Darwin	8.000%	Inyo
Davenport	8.250%	Santa Cruz
Davis* (U.C. Davis campus ra	8.500%	Yolo
Davis Creek	7.500%	Modoc
Death Valley	8.000%	Inyo
Death Valley Junction	8.000%	Inyo
Deer Park	8.000%	Napa
Del Kern (Bakersfield*)	7.500%	Kern
Del Mar*	8.000%	San Diego
Del Mar Heights (Morro Bay	8.000%	San Luis Obispo
Del Monte Grove (Monterey	8.625%	Monterey
Del Rey	8.225%	Fresno
Del Rey Oaks*	9.125%	Monterey
Del Rosa	8.000%	San Bernardino
Del Sur	9.000%	Los Angeles
Delano*	8.500%	Kern
Delevan	7.500%	Colusa
Delhi	7.500%	Merced
Denair	7.625%	Stanislaus
Denny	7.500%	Trinity
Descanso	8.000%	San Diego
Desert Center	8.000%	Riverside
Desert Hot Springs*	8.000%	Riverside
Di Giorgio	7.500%	Kern
Diablo	8.500%	Contra Costa
Diamond Bar*	9.000%	Los Angeles
Diamond Springs	7.500%	El Dorado
Dillon Beach	8.500%	Marin
Dinkey Creek	8.225%	Fresno
Dinuba*	8.750%	Tulare
Discovery Bay	8.500%	Contra Costa
Dixon*	7.625%	Solano
Dobbins	7.500%	Yuba
Dogtown	8.500%	Marin
Dollar Ranch	8.500%	Contra Costa
Dorris*	7.500%	Siskiyou
Dos Palos*	7.500%	Merced
Dos Rios	7.625%	Mendocino

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Douglas City	7.500%	Trinity
Douglas Flat	7.500%	Calaveras
Downey*	9.000%	Los Angeles
Downieville	7.500%	Sierra
Doyle	7.500%	Lassen
Drytown	8.000%	Amador
Duarte*	9.000%	Los Angeles
Dublin*	9.500%	Alameda
Ducor	8.000%	Tulare
Dulzura	8.000%	San Diego
Duncans Mills	8.250%	Sonoma
Dunlap	8.225%	Fresno
Dunnigan	7.500%	Yolo
Dunsmuir*	8.000%	Siskiyou
Durham	7.500%	Butte
Dutch Flat	7.500%	Placer
Eagle Mountain	8.000%	Riverside
Eagle Rock (Los Angeles*)	9.000%	Los Angeles
Eagleville	7.500%	Modoc
Earlimart	8.000%	Tulare
Earp	8.000%	San Bernardino
East Highlands (Highland*)	8.000%	San Bernardino
East Irvine (Irvine*)	8.000%	Orange
East Los Angeles	9.000%	Los Angeles
East Lynwood (Lynwood*)	9.000%	Los Angeles
East Nicolaus	7.500%	Sutter
East Palo Alto*	9.000%	San Mateo
East Porterville	8.000%	Tulare
East Rancho Dominguez	9.000%	Los Angeles
East San Pedro (Los Angeles)	9.000%	Los Angeles
Eastgate	9.000%	Los Angeles
Easton	8.225%	Fresno
Eastside	8.000%	San Bernardino
Eastvale*	8.000%	Riverside
Echo Lake	7.500%	El Dorado
Echo Park (Los Angeles*)	9.000%	Los Angeles
Edgemont (Moreno Valley*)	8.000%	Riverside
Edgewood	7.500%	Siskiyou
Edison	7.500%	Kern
Edwards	7.500%	Kern

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Edwards A.F.B.	7.500%	Kern
El Cajon*	8.500%	San Diego
El Centro*	8.000%	Imperial
El Cerrito*	10.000%	Contra Costa
El Dorado	7.500%	El Dorado
El Dorado Hills	7.500%	El Dorado
El Granada	9.000%	San Mateo
El Macero	7.500%	Yolo
El Modena	8.000%	Orange
El Monte*	9.500%	Los Angeles
El Nido	7.500%	Merced
El Portal	8.000%	Mariposa
El Segundo*	9.000%	Los Angeles
El Sobrante	8.500%	Contra Costa
El Toro (Lake Forest*)	8.000%	Orange
El Toro M.C.A.S.	8.000%	Orange
El Verano	8.250%	Sonoma
El Viejo	7.625%	Stanislaus
Eldridge	8.250%	Sonoma
Elizabeth Lake	9.000%	Los Angeles
Elk	7.625%	Mendocino
Elk Creek	7.500%	Glenn
Elk Grove*	8.000%	Sacramento
Elmira	7.625%	Solano
Elmwood	9.500%	Alameda
Elverta	8.000%	Sacramento
Emerald Hills (Redwood City)	9.000%	San Mateo
Emeryville*	9.500%	Alameda
Emigrant Gap	7.500%	Placer
Empire	7.625%	Stanislaus
Encinitas*	8.000%	San Diego
Encino (Los Angeles*)	9.000%	Los Angeles
Enterprise	7.500%	Shasta
Escalon*	8.000%	San Joaquin
Escondido*	8.000%	San Diego
Esparto	7.500%	Yolo
Essex	8.000%	San Bernardino
Etiwanda (Rancho Cucamonga)	8.000%	San Bernardino
Etna*	7.500%	Siskiyou
Ettersburg	8.000%	Humboldt



**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Eureka*	8.750%	Humboldt
Exeter*	8.000%	Tulare
Fair Oaks	8.000%	Sacramento
Fairfax*	9.000%	Marin
Fairfield*	8.625%	Solano
Fairmount	8.500%	Contra Costa
Fall River Mills	7.500%	Shasta
Fallbrook	8.000%	San Diego
Fallbrook Junction	8.000%	San Diego
Fallen Leaf	7.500%	El Dorado
Fallon	8.500%	Marin
Fancher	8.225%	Fresno
Farmersville*	8.500%	Tulare
Farmington	8.000%	San Joaquin
Fawnskin	8.000%	San Bernardino
Feather Falls	7.500%	Butte
Fellows	7.500%	Kern
Felton	8.250%	Santa Cruz
Fenner	8.000%	San Bernardino
Fernbridge (Fortuna*)	8.000%	Humboldt
Ferndale*	8.000%	Humboldt
Fiddletown	8.000%	Amador
Fields Landing	8.000%	Humboldt
Fig Garden Village (Fresno*)	8.225%	Fresno
Fillmore*	7.500%	Ventura
Finley	7.500%	Lake
Firebaugh*	8.225%	Fresno
Fish Camp	8.000%	Mariposa
Five Points	8.225%	Fresno
Flinn Springs	8.000%	San Diego
Flintridge (LaCanada/ Flintridge)	9.000%	Los Angeles
Florence	9.000%	Los Angeles
Floriston	7.625%	Nevada
Flournoy	7.500%	Tehama
Folsom*	8.000%	Sacramento
Fontana*	8.000%	San Bernardino
Foothill Ranch	8.000%	Orange
Forbestown	7.500%	Butte
Forest Falls	8.000%	San Bernardino
Forest Glen	7.500%	Trinity

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Forest Knolls	8.500%	Marin
Forest Park	9.000%	Los Angeles
Forest Ranch	7.500%	Butte
Foresthill	7.500%	Placer
Forestville	8.250%	Sonoma
Forks of Salmon	7.500%	Siskiyou
Fort Bidwell	7.500%	Modoc
Fort Bragg*	8.625%	Mendocino
Fort Dick	7.750%	Del Norte
Fort Irwin	8.000%	San Bernardino
Fort Jones*	7.500%	Siskiyou
Fort Ord	7.625%	Monterey
Fort Ord (Marina*)	8.625%	Monterey
Fort Ord (Seaside*)	8.625%	Monterey
Fort Seward	8.000%	Humboldt
Fortuna*	8.000%	Humboldt
Foster City*	9.000%	San Mateo
Fountain Valley*	8.000%	Orange
Fowler*	8.225%	Fresno
Frazier Park	7.500%	Kern
Freedom	8.250%	Santa Cruz
Freedom (Watsonville*)	9.000%	Santa Cruz
Freeport	8.000%	Sacramento
Freestone	8.250%	Sonoma
Fremont*	9.500%	Alameda
French Camp	8.000%	San Joaquin
French Gulch	7.500%	Shasta
Freshwater	8.000%	Humboldt
Fresno*	8.225%	Fresno
Friant	8.225%	Fresno
Friendly Valley (Santa Clarita)	9.000%	Los Angeles
Frontera	8.000%	Riverside
Fullerton*	8.000%	Orange
Fulton	8.250%	Sonoma
Galt*	8.500%	Sacramento
Garberville	8.000%	Humboldt
Garden Grove*	8.000%	Orange
Garden Valley	7.500%	El Dorado
Gardena*	9.000%	Los Angeles
Garey	8.000%	Santa Barbara

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Garnet	8.000%	Riverside
Gasquet	7.750%	Del Norte
Gaviota	8.000%	Santa Barbara
Gazelle	7.500%	Siskiyou
George A.F.B.	8.000%	San Bernardino
Georgetown	7.500%	El Dorado
Gerber	7.500%	Tehama
Geyserville	8.250%	Sonoma
Giant Forest	8.000%	Tulare
Gillman Hot Springs	8.000%	Riverside
Gilroy*	8.750%	Santa Clara
Glassell Park (Los Angeles*)	9.000%	Los Angeles
Glen Avon	8.000%	Riverside
Glen Ellen	8.250%	Sonoma
Glenburn	7.500%	Shasta
Glencoe	7.500%	Calaveras
Glendale*	9.000%	Los Angeles
Glendora*	9.000%	Los Angeles
Glenhaven	7.500%	Lake
Glenn	7.500%	Glenn
Glennville	7.500%	Kern
Gold River	8.000%	Sacramento
Gold Run	7.500%	Placer
Golden Hills	7.500%	Kern
Goleta*	8.000%	Santa Barbara
Gonzales*	8.125%	Monterey
Goodyears Bar	7.500%	Sierra
Gorman	9.000%	Los Angeles
Goshen	8.000%	Tulare
Government Island	9.500%	Alameda
Graeagle	7.500%	Plumas
Granada Hills (Los Angeles*)	9.000%	Los Angeles
Grand Terrace*	8.000%	San Bernardino
Granite Bay	7.500%	Placer
Grass Valley*	8.125%	Nevada
Graton	8.250%	Sonoma
Green Valley	9.000%	Los Angeles
Green Valley Lake	8.000%	San Bernardino
Greenacres	7.500%	Kern
Greenbrae (Larkspur*)	9.000%	Marin

**California Sales and Use Tax Rates by County**  
**Effective on April 1, 2016**

City	Rate	County
Greenfield*	9.375%	Monterey
Greenview	7.500%	Siskiyou
Greenville	7.500%	Plumas
Greenwood	7.500%	El Dorado
Grenada	7.500%	Siskiyou
Gridley*	7.500%	Butte
Grimes	7.500%	Colusa
Grizzly Flats	7.500%	El Dorado
Groveland	7.500%	Tuolumne
Grover Beach*	8.000%	San Luis Obispo
Guadalupe*	8.250%	Santa Barbara
Gualala	7.625%	Mendocino
Guasti (Ontario*)	8.000%	San Bernardino
Guatay	8.000%	San Diego
Guerneville	8.250%	Sonoma
Guinda	7.500%	Yolo
Gustine*	8.000%	Merced
Hacienda Heights	9.000%	Los Angeles
Halcyon	7.500%	San Luis Obispo
Half Moon Bay*	9.000%	San Mateo
Hamilton A.F.B. (Novato*)	9.000%	Marin
Hamilton City	7.500%	Glenn
Hanford*	7.500%	Kings
Happy Camp	7.500%	Siskiyou
Harbison Canyon	8.000%	San Diego
Harbor City (Los Angeles*)	9.000%	Los Angeles
Harmony	7.500%	San Luis Obispo
Harris	8.000%	Humboldt
Hat Creek	7.500%	Shasta
Hathaway Pines	7.500%	Calaveras
Havasu Lake	8.000%	San Bernardino
Hawaiian Gardens*	9.000%	Los Angeles
Hawthorne*	9.000%	Los Angeles
Hayfork	7.500%	Trinity
Hayward*	10.000%	Alameda
Hazard	9.000%	Los Angeles
Healdsburg*	8.750%	Sonoma
Heber	8.000%	Imperial
Helena	7.500%	Trinity
Helendale	8.000%	San Bernardino

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Helm	8.225%	Fresno
Hemet*	8.000%	Riverside
Herald	8.000%	Sacramento
Hercules*	9.000%	Contra Costa
Herlong	7.500%	Lassen
Hermosa Beach*	9.000%	Los Angeles
Herndon	8.225%	Fresno
Hesperia*	8.000%	San Bernardino
Heyer	9.500%	Alameda
Hickman	7.625%	Stanislaus
Hidden Hills*	9.000%	Los Angeles
Highgrove	8.000%	Riverside
Highland*	8.000%	San Bernardino
Highland Park (Los Angeles*)	9.000%	Los Angeles
Highway City (Fresno*)	8.225%	Fresno
Hillcrest (San Diego*)	8.000%	San Diego
Hillsborough*	9.000%	San Mateo
Hillsdale (San Mateo*)	9.250%	San Mateo
Hilmar	7.500%	Merced
Hilt	7.500%	Siskiyou
Hinkley	8.000%	San Bernardino
Hobergs	7.500%	Lake
Hollister*	8.500%	San Benito
Hollywood (Los Angeles*)	9.000%	Los Angeles
Holmes	8.000%	Humboldt
Holt	8.000%	San Joaquin
Holtville*	8.000%	Imperial
Holy City	8.750%	Santa Clara
Homeland	8.000%	Riverside
Homestead	7.500%	Kern
Homestead	8.000%	Riverside
Homewood	7.500%	Placer
Honby	9.000%	Los Angeles
Honeydew	8.000%	Humboldt
Hood	8.000%	Sacramento
Hoopa	8.000%	Humboldt
Hope Valley (Forest Camp)	7.500%	Alpine
Hopland	7.625%	Mendocino
Hornbrook	7.500%	Siskiyou
Hornitos	8.000%	Mariposa

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Horse Creek	7.500%	Siskiyou
Horse Lake	7.500%	Lassen
Hughson*	7.625%	Stanislaus
Hume	8.225%	Fresno
Huntington	8.000%	Orange
Huntington Beach*	8.000%	Orange
Huntington Lake	8.225%	Fresno
Huntington Park*	9.000%	Los Angeles
Huron*	9.225%	Fresno
Hyampom	7.500%	Trinity
Hyde Park (Los Angeles*)	9.000%	Los Angeles
Hydesville	8.000%	Humboldt
Idria	7.500%	San Benito
Idyllwild	8.000%	Riverside
Ignacio (Novato*)	9.000%	Marin
Igo	7.500%	Shasta
Imola (Napa*)	8.000%	Napa
Imperial*	8.000%	Imperial
Imperial Beach*	8.000%	San Diego
Independence	8.000%	Inyo
Indian Wells*	8.000%	Riverside
Indio*	8.000%	Riverside
Industry*	9.000%	Los Angeles
Inglewood*	9.500%	Los Angeles
Inverness	8.500%	Marin
Inyo	8.000%	Inyo
Inyokern	7.500%	Kern
Ione*	8.000%	Amador
Iowa Hill	7.500%	Placer
Irvine*	8.000%	Orange
Irwindale*	9.000%	Los Angeles
Isla Vista	8.000%	Santa Barbara
Island Mountain	7.500%	Trinity
Isleton*	8.000%	Sacramento
Ivanhoe	8.000%	Tulare
Ivanpah	8.000%	San Bernardino
Jackson*	8.000%	Amador
Jacumba	8.000%	San Diego
Jamacha	8.000%	San Diego
Jamestown	7.500%	Tuolumne

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Jamul	8.000%	San Diego
Janesville	7.500%	Lassen
Jenner	8.250%	Sonoma
Johannesburg	7.500%	Kern
Johnsondale	8.000%	Tulare
Johnstonville	7.500%	Lassen
Johnstown	8.000%	San Diego
Jolon	7.625%	Monterey
Joshua Tree	8.000%	San Bernardino
Julian	8.000%	San Diego
Junction City	7.500%	Trinity
June Lake	7.500%	Mono
Juniper	7.500%	Lassen
Jurupa Valley*	8.000%	Riverside
Kagel Canyon	9.000%	Los Angeles
Kaweah	8.000%	Tulare
Keddie	7.500%	Plumas
Keeler	8.000%	Inyo
Keene	7.500%	Kern
Kelsey	7.500%	El Dorado
Kelseyville	7.500%	Lake
Kelso	8.000%	San Bernardino
Kensington	8.500%	Contra Costa
Kentfield	8.500%	Marin
Kenwood	8.250%	Sonoma
Kerman*	8.225%	Fresno
Kernville	7.500%	Kern
Keswick	7.500%	Shasta
Kettleman City	7.500%	Kings
Keyes	7.625%	Stanislaus
King City*	8.125%	Monterey
Kings Beach	7.500%	Placer
Kings Canyon National Park	8.000%	Tulare
Kingsburg*	8.225%	Fresno
Kinyon	7.500%	Siskiyou
Kirkwood	7.500%	Alpine
Kit Carson	8.000%	Amador
Klamath	7.750%	Del Norte
Klamath River	7.500%	Siskiyou
Kneeland	8.000%	Humboldt

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Knights Ferry	7.625%	Stanislaus
Knights Landing	7.500%	Yolo
Knightsen	8.500%	Contra Costa
Korbel	8.000%	Humboldt
Korbel	8.250%	Sonoma
Kyburz	7.500%	El Dorado
L.A. Airport (Los Angeles*)	9.000%	Los Angeles
La Canada- Flintridge*	9.000%	Los Angeles
La Crescenta	9.000%	Los Angeles
La Cresta Village	7.500%	Kern
La Grange	7.625%	Stanislaus
La Habra*	8.500%	Orange
La Habra Heights*	9.000%	Los Angeles
La Honda	9.000%	San Mateo
La Jolla (San Diego*)	8.000%	San Diego
La Mesa*	8.750%	San Diego
La Mirada*	10.000%	Los Angeles
La Palma*	8.000%	Orange
La Porte	7.500%	Plumas
La Puente*	9.000%	Los Angeles
La Quinta*	8.000%	Riverside
La Selva Beach	8.250%	Santa Cruz
La Verne*	9.000%	Los Angeles
La Vina	9.000%	Los Angeles
Ladera	9.000%	San Mateo
Ladera Heights	9.000%	Los Angeles
Ladera Ranch	8.000%	Orange
Lafayette*	8.500%	Contra Costa
Laguna Beach*	8.000%	Orange
Laguna Hills*	8.000%	Orange
Laguna Niguel*	8.000%	Orange
Laguna Woods*	8.000%	Orange
Lagunitas	8.500%	Marin
Lake Alpine	7.500%	Alpine
Lake Arrowhead	8.000%	San Bernardino
Lake City	7.500%	Modoc
Lake City	7.625%	Nevada
Lake Elsinore*	8.000%	Riverside
Lake Forest*	8.000%	Orange
Lake Hughes	9.000%	Los Angeles



**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Lake Isabella	7.500%	Kern
Lake Los Angeles	9.000%	Los Angeles
Lake Mary	7.500%	Mono
Lake San Marcos	8.000%	San Diego
Lake Shastina	7.500%	Siskiyou
Lake Sherwood	7.500%	Ventura
Lakehead	7.500%	Shasta
Lakeport*	8.000%	Lake
Lakeshore	8.225%	Fresno
Lakeside	8.000%	San Diego
Lakeview	8.000%	Riverside
Lakeview Terrace (Los Angel	9.000%	Los Angeles
Lakewood*	9.000%	Los Angeles
Lamont	7.500%	Kern
Lancaster*	9.000%	Los Angeles
Landers	8.000%	San Bernardino
Landscape	9.500%	Alameda
Lang	9.000%	Los Angeles
Larkfield	8.250%	Sonoma
Larkspur*	9.000%	Marin
Larwin Plaza	7.625%	Solano
Lathrop*	9.000%	San Joaquin
Laton	8.225%	Fresno
Lawndale*	9.000%	Los Angeles
Laws	8.000%	Inyo
Laytonville	7.625%	Mendocino
Le Grand (Also Legrand)	7.500%	Merced
Lebec	7.500%	Kern
Lee Vining	7.500%	Mono
Leggett	7.625%	Mendocino
Leisure World	8.000%	Orange
Leisure World (Seal Beach*)	8.000%	Orange
Lemon Grove*	8.000%	San Diego
Lemoncove	8.000%	Tulare
Lemoore*	7.500%	Kings
Lennox	9.000%	Los Angeles
Lenwood	8.000%	San Bernardino
Leona Valley	9.000%	Los Angeles
Leucadia (Encinitas*)	8.000%	San Diego
Lewiston	7.500%	Trinity

**California Sales and Use Tax Rates by County  
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<b>City</b>	<b>Rate</b>	<b>County</b>
Liberty Farms	7.625%	Solano
Likely	7.500%	Modoc
Lincoln*	7.500%	Placer
Lincoln Acres	8.000%	San Diego
Lincoln Heights (Los Angeles)	9.000%	Los Angeles
Lincoln Village	8.000%	San Joaquin
Linda	7.500%	Yuba
Linden	8.000%	San Joaquin
Lindsay*	8.000%	Tulare
Linnell	8.000%	Tulare
Litchfield	7.500%	Lassen
Little Lake	8.000%	Inyo
Little Norway	7.500%	El Dorado
Little Valley	7.500%	Lassen
Littleriver	7.625%	Mendocino
Littlerock (Also Little Rock)	9.000%	Los Angeles
Live Oak*	7.500%	Sutter
Live Oak	8.250%	Santa Cruz
Livermore*	9.500%	Alameda
Livingston*	7.500%	Merced
Llano	9.000%	Los Angeles
Loch Lomond	7.500%	Lake
Locke	8.000%	Sacramento
Lockeford	8.000%	San Joaquin
Lockheed	8.250%	Santa Cruz
Lockwood	7.625%	Monterey
Lodi*	8.000%	San Joaquin
Loleta	8.000%	Humboldt
Loma Linda*	8.000%	San Bernardino
Loma Mar	9.000%	San Mateo
Loma Rica	7.500%	Yuba
Lomita*	9.000%	Los Angeles
Lompoc*	8.000%	Santa Barbara
London	8.000%	Tulare
Lone Pine	8.000%	Inyo
Long Barn	7.500%	Tuolumne
Long Beach*	9.000%	Los Angeles
Longview	9.000%	Los Angeles
Lookout	7.500%	Modoc
Loomis*	7.500%	Placer

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Lorre Estates	8.750%	Santa Clara
Los Alamitos*	8.000%	Orange
Los Alamos	8.000%	Santa Barbara
Los Altos*	8.750%	Santa Clara
Los Altos Hills*	8.750%	Santa Clara
Los Angeles*	9.000%	Los Angeles
Los Banos*	8.000%	Merced
Los Gatos*	8.750%	Santa Clara
Los Molinos	7.500%	Tehama
Los Nietos	9.000%	Los Angeles
Los Olivos	8.000%	Santa Barbara
Los Osos	7.500%	San Luis Obispo
Los Padres	7.500%	San Luis Obispo
Los Serranos (Chino Hills*)	8.000%	San Bernardino
Lost Hills	7.500%	Kern
Lost Lake	8.000%	Riverside
Lotus	7.500%	El Dorado
Lower Lake	7.500%	Lake
Loyalton*	7.500%	Sierra
Lucerne	7.500%	Lake
Lucerne Valley	8.000%	San Bernardino
Lucia	7.625%	Monterey
Ludlow	8.000%	San Bernardino
Lugo	9.000%	Los Angeles
Lynwood*	9.000%	Los Angeles
Lytle Creek	8.000%	San Bernardino
Macdoel	7.500%	Siskiyou
Maclay	9.000%	Los Angeles
Mad River	7.500%	Trinity
Madeline	7.500%	Lassen
Madera*	8.000%	Madera
Madison	7.500%	Yolo
Magalia	7.500%	Butte
Malaga	8.225%	Fresno
Malibu*	9.000%	Los Angeles
Mammoth Lakes*	8.000%	Mono
Manhattan Beach*	9.000%	Los Angeles
Manteca*	8.500%	San Joaquin
Manton	7.500%	Tehama
Manzanita Lake	7.500%	Shasta

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Mar Vista	9.000%	Los Angeles
Marcelina	9.000%	Los Angeles
March A.F.B.	8.000%	Riverside
Mare Island (Vallejo*)	8.625%	Solano
Maricopa*	7.500%	Kern
Marin City	8.500%	Marin
Marina*	8.625%	Monterey
Marina Del Rey	9.000%	Los Angeles
Marine Corps (Twentynine Palms)	8.000%	San Bernardino
Mariner	8.000%	Orange
Mariposa	8.000%	Mariposa
Markleeville	7.500%	Alpine
Marsh Manor	9.000%	San Mateo
Marshall	8.500%	Marin
Martell	8.000%	Amador
Martinez*	8.500%	Contra Costa
Marysville*	7.500%	Yuba
Mather	7.500%	Tuolumne
Mather	8.000%	Sacramento
Maxwell	7.500%	Colusa
Maywood*	9.000%	Los Angeles
McArthur	7.500%	Shasta
McClellan	8.000%	Sacramento
McCloud	7.500%	Siskiyou
McFarland*	7.500%	Kern
McKinleyville	8.000%	Humboldt
McKittrick	7.500%	Kern
Mead Valley	8.000%	Riverside
Meadow Valley	7.500%	Plumas
Meadow Vista	7.500%	Placer
Meadowbrook	8.000%	Riverside
Mecca	8.000%	Riverside
Meeks Bay	7.500%	El Dorado
Meiners Oaks	7.500%	Ventura
Mendocino	7.625%	Mendocino
Mendota*	8.225%	Fresno
Menifee*	8.000%	Riverside
Menlo Park*	9.000%	San Mateo
Mentone	8.000%	San Bernardino
Merced*	8.000%	Merced

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Meridian	7.500%	Sutter
Mettler	7.500%	Kern
Meyers	7.500%	El Dorado
Middletown	7.500%	Lake
Midland	8.000%	Riverside
Midpines	8.000%	Mariposa
Midway City	8.000%	Orange
Milford	7.500%	Lassen
Mill Creek	7.500%	Tehama
Mill Valley*	8.500%	Marin
Millbrae*	9.000%	San Mateo
Millville	7.500%	Shasta
Milpitas*	8.750%	Santa Clara
Mineral	7.500%	Tehama
Mineral King	8.000%	Tulare
Mint Canyon	9.000%	Los Angeles
Mira Loma	8.000%	Riverside
Mira Vista	8.500%	Contra Costa
Miracle Hot Springs	7.500%	Kern
Miramar (San Diego*)	8.000%	San Diego
Miramonte	8.225%	Fresno
Miranda	8.000%	Humboldt
Mission Hills (Los Angeles*)	9.000%	Los Angeles
Mission Viejo*	8.000%	Orange
Mi-Wuk Village	7.500%	Tuolumne
Moccasin	7.500%	Tuolumne
Modesto*	7.625%	Stanislaus
Moffett Field	8.750%	Santa Clara
Mojave	7.500%	Kern
Mokelumne Hill	7.500%	Calaveras
Monarch Beach (Dana Point)	8.000%	Orange
Moneta	9.000%	Los Angeles
Mono Hot Springs	8.225%	Fresno
Mono Lake	7.500%	Mono
Monolith	7.500%	Kern
Monrovia*	9.000%	Los Angeles
Monta Vista	8.750%	Santa Clara
Montague*	7.500%	Siskiyou
Montalvo (Ventura*)	7.500%	Ventura
Montara	9.000%	San Mateo

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Montclair*	8.250%	San Bernardino
Monte Rio	8.250%	Sonoma
Monte Sereno*	8.750%	Santa Clara
Montebello*	9.000%	Los Angeles
Montecito	8.000%	Santa Barbara
Monterey*	8.625%	Monterey
Monterey Bay Academy	8.250%	Santa Cruz
Monterey Park*	9.000%	Los Angeles
Montgomery Creek	7.500%	Shasta
Montrose	9.000%	Los Angeles
Mooney	8.000%	Tulare
Moonridge	8.000%	San Bernardino
Moorpark*	7.500%	Ventura
Moraga*	9.500%	Contra Costa
Moreno Valley*	8.000%	Riverside
Morgan Hill*	8.750%	Santa Clara
Morongo Valley	8.000%	San Bernardino
Morro Bay*	8.000%	San Luis Obispo
Morro Plaza	7.500%	San Luis Obispo
Moss Beach	9.000%	San Mateo
Moss Landing	7.625%	Monterey
Mount Hamilton	8.750%	Santa Clara
Mount Hebron	7.500%	Siskiyou
Mount Hermon	8.250%	Santa Cruz
Mount Laguna	8.000%	San Diego
Mount Shasta*	7.750%	Siskiyou
Mount Wilson	9.000%	Los Angeles
Mountain Center	8.000%	Riverside
Mountain Mesa	7.500%	Kern
Mountain Pass	8.000%	San Bernardino
Mountain Ranch	7.500%	Calaveras
Mountain View*	8.750%	Santa Clara
Mt. Aukum	7.500%	El Dorado
Mt. Baldy	8.000%	San Bernardino
Murphys	7.500%	Calaveras
Murrieta*	8.000%	Riverside
Muscoy	8.000%	San Bernardino
Myers Flat	8.000%	Humboldt
Napa*	8.000%	Napa
Naples	9.000%	Los Angeles

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Nashville	7.500%	El Dorado
National City*	9.000%	San Diego
Naval (Port Hueneme*)	8.000%	Ventura
Naval (San Diego*)	8.000%	San Diego
Naval Air Station (Alameda*)	9.500%	Alameda
Naval Air Station (Coronado)	8.000%	San Diego
Naval Air Station (Lemoore*)	7.500%	Kings
Naval Hospital (Oakland*)	9.500%	Alameda
Naval Hospital (San Diego*)	8.000%	San Diego
Naval Supply Center (Oakland)	9.500%	Alameda
Naval Training Center (San Diego)	8.000%	San Diego
Navarro	7.625%	Mendocino
Needles*	8.000%	San Bernardino
Nelson	7.500%	Butte
Nevada City*	8.500%	Nevada
New Almaden	8.750%	Santa Clara
New Cuyama	8.000%	Santa Barbara
New Idria	7.500%	San Benito
Newark*	9.500%	Alameda
Newberry	8.000%	San Bernardino
Newberry Springs	8.000%	San Bernardino
Newbury Park (Thousand Oaks)	7.500%	Ventura
Newcastle	7.500%	Placer
Newhall (Santa Clarita*)	9.000%	Los Angeles
Newman*	7.625%	Stanislaus
Newport Beach*	8.000%	Orange
Nicasio	8.500%	Marin
Nice	7.500%	Lake
Nicolaus	7.500%	Sutter
Niland	8.000%	Imperial
Nipomo	7.500%	San Luis Obispo
Nipton	8.000%	San Bernardino
Norco*	8.000%	Riverside
Norden	7.625%	Nevada
North Edwards	7.500%	Kern
North Fork	8.000%	Madera
North Gardena	9.000%	Los Angeles
North Highlands	8.000%	Sacramento
North Hills (Los Angeles*)	9.000%	Los Angeles
North Hollywood (Los Angeles)	9.000%	Los Angeles

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
North Palm Springs	8.000%	Riverside
North San Juan	7.625%	Nevada
North Shore	8.000%	Riverside
Northridge (Los Angeles*)	9.000%	Los Angeles
Norton A.F.B. (San Bernardino)	8.250%	San Bernardino
Norwalk*	9.000%	Los Angeles
<b>Novato*</b>	<b>8.750%</b>	<b>Marin</b>
Nubieber	7.500%	Lassen
Nuevo	8.000%	Riverside
Nyeland Acres	7.500%	Ventura
Oak Park	7.500%	Ventura
Oak Run	7.500%	Shasta
Oak View	7.500%	Ventura
Oakdale*	8.125%	Stanislaus
Oakhurst	8.000%	Madera
Oakland*	9.500%	Alameda
Oakley*	8.500%	Contra Costa
Oakville	8.000%	Napa
Oasis	8.000%	Riverside
Oban	9.000%	Los Angeles
O'Brien	7.500%	Shasta
Occidental	8.250%	Sonoma
Oceano	7.500%	San Luis Obispo
Oceanside*	8.000%	San Diego
Ocotillo	8.000%	Imperial
Ocotillo Wells	8.000%	San Diego
Oildale	7.500%	Kern
Ojai*	7.500%	Ventura
Olancho	8.000%	Inyo
Old Station	7.500%	Shasta
Olema	8.500%	Marin
Olinda	7.500%	Shasta
Olive View (Los Angeles*)	9.000%	Los Angeles
Olivehurst	7.500%	Yuba
Olivenhain (Encinitas*)	8.000%	San Diego
Olympic Valley	7.500%	Placer
Omo Ranch	7.500%	El Dorado
O'Neals	8.000%	Madera
Ono	7.500%	Shasta
Ontario*	8.000%	San Bernardino



**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Onyx	7.500%	Kern
Opal Cliffs	8.250%	Santa Cruz
Orange*	8.000%	Orange
Orange Cove*	8.225%	Fresno
Orangevale	8.000%	Sacramento
Orcutt	8.000%	Santa Barbara
Ordbend	7.500%	Glenn
Oregon House	7.500%	Yuba
Orick	8.000%	Humboldt
Orinda*	9.000%	Contra Costa
Orland*	7.500%	Glenn
Orleans	8.000%	Humboldt
Oro Grande	8.000%	San Bernardino
Orosi	8.000%	Tulare
Oroville*	7.500%	Butte
Otay (Chula Vista*)	8.000%	San Diego
Oxnard*	8.000%	Ventura
Pacheco	8.500%	Contra Costa
Pacific Grove*	8.625%	Monterey
Pacific House	7.500%	El Dorado
Pacific Palisades (Los Angeles)	9.000%	Los Angeles
Pacifica*	9.000%	San Mateo
Pacoima (Los Angeles*)	9.000%	Los Angeles
Paicines	7.500%	San Benito
Pajaro	7.625%	Monterey
Pala	8.000%	San Diego
Palermo	7.500%	Butte
Pallett	9.000%	Los Angeles
Palm City	8.000%	Riverside
Palm City (San Diego*)	8.000%	San Diego
Palm Desert*	8.000%	Riverside
Palm Springs*	9.000%	Riverside
Palmdale*	9.000%	Los Angeles
Palo Alto*	8.750%	Santa Clara
Palo Cedro	7.500%	Shasta
Palo Verde	8.000%	Imperial
Palomar Mountain	8.000%	San Diego
Palos Verdes Estates*	9.000%	Los Angeles
Palos Verdes/Peninsula	9.000%	Los Angeles
Panorama City (Los Angeles)	9.000%	Los Angeles

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Paradise*	8.000%	Butte
Paramount*	9.000%	Los Angeles
Parker Dam	8.000%	San Bernardino
Parkfield	7.625%	Monterey
Parlier*	8.225%	Fresno
Pasadena*	9.000%	Los Angeles
Paskenta	7.500%	Tehama
Paso Robles*	8.000%	San Luis Obispo
Patterson*	7.625%	Stanislaus
Patton	8.000%	San Bernardino
Pauma Valley	8.000%	San Diego
Paynes Creek	7.500%	Tehama
Pearblossom	9.000%	Los Angeles
Pearland	9.000%	Los Angeles
Pebble Beach	7.625%	Monterey
Pedley	8.000%	Riverside
Peninsula Village	7.500%	Plumas
Penn Valley	7.625%	Nevada
Penngrove	8.250%	Sonoma
Penryn	7.500%	Placer
Pepperwood	8.000%	Humboldt
Permanente	8.750%	Santa Clara
Perris*	8.000%	Riverside
Perry (Whittier*)	9.000%	Los Angeles
Pescadero	9.000%	San Mateo
Petaluma*	8.250%	Sonoma
Petrolia	8.000%	Humboldt
Phelan	8.000%	San Bernardino
Phillipsville	8.000%	Humboldt
Philo	7.625%	Mendocino
Pico Rivera*	10.000%	Los Angeles
Piedmont*	9.500%	Alameda
Piedra	8.225%	Fresno
Piercy	7.625%	Mendocino
Pilot Hill	7.500%	El Dorado
Pine Grove	8.000%	Amador
Pine Valley	8.000%	San Diego
Pinecrest	7.500%	Tuolumne
Pinedale (Fresno*)	8.225%	Fresno
Pinetree	9.000%	Los Angeles

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Pinole*	9.500%	Contra Costa
Pinon Hills	8.000%	San Bernardino
Pioneer	8.000%	Amador
Pioneertown	8.000%	San Bernardino
Piru	7.500%	Ventura
Pismo Beach*	8.000%	San Luis Obispo
Pittsburg*	9.000%	Contra Costa
Pixley	8.000%	Tulare
Placentia*	8.000%	Orange
Placerville*	8.000%	El Dorado
Plainview	8.000%	Tulare
Planada	7.500%	Merced
Plaster City	8.000%	Imperial
Platina	7.500%	Shasta
Playa Del Rey (Los Angeles*)	9.000%	Los Angeles
Pleasant Grove	7.500%	Sutter
Pleasant Hill*	8.500%	Contra Costa
Pleasanton*	9.500%	Alameda
Plymouth*	8.000%	Amador
Point Arena*	8.125%	Mendocino
Point Mugu	7.500%	Ventura
Point Reyes Station	8.500%	Marin
Pollock Pines	7.500%	El Dorado
Pomona*	9.000%	Los Angeles
Pond	7.500%	Kern
Pondosa	7.500%	Siskiyou
Pope Valley	8.000%	Napa
Poplar	8.000%	Tulare
Port Costa	8.500%	Contra Costa
Port Hueneme*	8.000%	Ventura
Porter Ranch (Los Angeles*)	9.000%	Los Angeles
Porterville*	8.500%	Tulare
Portola*	7.500%	Plumas
Portola Valley*	9.000%	San Mateo
Portuguese Bend (Rancho Pa)	9.000%	Los Angeles
Posey	8.000%	Tulare
Potrero	8.000%	San Diego
Potter Valley	7.625%	Mendocino
Poway*	8.000%	San Diego
Prather	8.225%	Fresno

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Presidio (San Francisco*)	8.750%	San Francisco
Presidio of Monterey (Mont)	8.625%	Monterey
Priest Valley	7.625%	Monterey
Princeton	7.500%	Colusa
Proberta	7.500%	Tehama
Project City	7.500%	Shasta
Prunedale	7.625%	Monterey
Pt. Dume	9.000%	Los Angeles
Pulga	7.500%	Butte
Pumpkin Center	7.500%	Kern
Quail Valley	8.000%	Riverside
Quartz Hill	9.000%	Los Angeles
Quincy	7.500%	Plumas
Rackerby	7.500%	Yuba
Rail Road Flat	7.500%	Calaveras
Rainbow	8.000%	San Diego
Raisin City	8.225%	Fresno
Ramona	8.000%	San Diego
Ranchita	8.000%	San Diego
Rancho Bernardo (San Diego)	8.000%	San Diego
Rancho California	8.000%	Riverside
Rancho Cordova *	8.500%	Sacramento
Rancho Cucamonga*	8.000%	San Bernardino
Rancho Dominguez	9.000%	Los Angeles
Rancho Mirage*	8.000%	Riverside
Rancho Murieta	8.000%	Sacramento
Rancho Palos Verdes*	9.000%	Los Angeles
Rancho Park (Los Angeles*)	9.000%	Los Angeles
Rancho Santa Fe	8.000%	San Diego
Rancho Santa Margarita*	8.000%	Orange
Randsburg	7.500%	Kern
Ravendale	7.500%	Lassen
Ravenna	9.000%	Los Angeles
Raymond	8.000%	Madera
Red Bluff*	7.750%	Tehama
Red Mountain	8.000%	San Bernardino
Red Top	8.000%	Madera
Redcrest	8.000%	Humboldt
Redding*	7.500%	Shasta
Redlands*	8.000%	San Bernardino

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Redondo Beach*	9.000%	Los Angeles
Redway	8.000%	Humboldt
Redwood City*	9.000%	San Mateo
Redwood Estates	8.750%	Santa Clara
Redwood Valley	7.625%	Mendocino
Reedley*	8.725%	Fresno
Refugio Beach	8.000%	Santa Barbara
Represa (Folsom Prison)	8.000%	Sacramento
Requa	7.750%	Del Norte
Rescue	7.500%	El Dorado
Reseda (Los Angeles*)	9.000%	Los Angeles
Rheem Valley (Moraga*)	9.500%	Contra Costa
Rialto*	8.000%	San Bernardino
Richardson Grove	8.000%	Humboldt
Richardson Springs	7.500%	Butte
Richfield	7.500%	Tehama
Richgrove	8.000%	Tulare
Richmond*	9.500%	Contra Costa
Richvale	7.500%	Butte
Ridgecrest*	8.250%	Kern
Rimforest	8.000%	San Bernardino
Rimpau (Los Angeles*)	9.000%	Los Angeles
Rio Bravo (Bakersfield*)	7.500%	Kern
Rio Del Mar	8.250%	Santa Cruz
Rio Dell*	9.000%	Humboldt
Rio Linda	8.000%	Sacramento
Rio Nido	8.250%	Sonoma
Rio Oso	7.500%	Sutter
Rio Vista*	8.375%	Solano
Ripley	8.000%	Riverside
Ripon*	8.000%	San Joaquin
River Pines	8.000%	Amador
Riverbank*	7.625%	Stanislaus
Riverdale	8.225%	Fresno
Riverside*	8.000%	Riverside
Robbins	7.500%	Sutter
Rocklin*	7.500%	Placer
Rodeo	8.500%	Contra Costa
Rohnert Park*	8.750%	Sonoma
Rohnerville	8.000%	Humboldt

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Rolling Hills*	9.000%	Los Angeles
Rolling Hills Estates*	9.000%	Los Angeles
Romoland	8.000%	Riverside
Rosamond	7.500%	Kern
Rose Bowl (Pasadena*)	9.000%	Los Angeles
Roseland	8.250%	Sonoma
Rosemead*	9.000%	Los Angeles
Roseville*	7.500%	Placer
Ross*	8.500%	Marin
Rossmoor	8.000%	Orange
Rough and Ready	7.625%	Nevada
Round Mountain	7.500%	Shasta
Rowland Heights	9.000%	Los Angeles
Royal Oaks	7.625%	Monterey
Rubidoux	8.000%	Riverside
Ruby Valley	8.000%	Humboldt
Rumsey	7.500%	Yolo
Running Springs	8.000%	San Bernardino
Ruth	7.500%	Trinity
Rutherford	8.000%	Napa
Ryde	8.000%	Sacramento
Sacramento*	8.500%	Sacramento
Saint Helena*	8.000%	Napa
Salida	7.625%	Stanislaus
Salinas*	9.125%	Monterey
Salton City	8.000%	Imperial
Salyer	7.500%	Trinity
Samoa	8.000%	Humboldt
San Andreas	7.500%	Calaveras
San Anselmo*	9.000%	Marin
San Ardo	7.625%	Monterey
San Benito	7.500%	San Benito
San Bernardino*	8.250%	San Bernardino
San Bruno*	9.000%	San Mateo
San Carlos (San Diego*)	8.000%	San Diego
San Carlos*	9.000%	San Mateo
San Clemente*	8.000%	Orange
<b>San Diego*</b>	<b>8.000%</b>	<b>San Diego</b>
San Dimas*	9.000%	Los Angeles
San Fernando*	9.500%	Los Angeles

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
San Francisco*	8.750%	San Francisco
San Gabriel*	9.000%	Los Angeles
San Geronimo	8.500%	Marin
San Gregorio	9.000%	San Mateo
San Jacinto*	8.000%	Riverside
San Joaquin*	8.225%	Fresno
San Jose*	8.750%	Santa Clara
San Juan Bautista*	8.250%	San Benito
San Juan Capistrano*	8.000%	Orange
San Juan Plaza (San Juan Cap)	8.000%	Orange
San Leandro*	10.000%	Alameda
San Lorenzo	9.500%	Alameda
San Lucas	7.625%	Monterey
San Luis Obispo*	8.000%	San Luis Obispo
San Luis Rey (Oceanside*)	8.000%	San Diego
San Marcos*	8.000%	San Diego
San Marino*	9.000%	Los Angeles
San Martin	8.750%	Santa Clara
San Mateo*	9.250%	San Mateo
San Miguel	7.500%	San Luis Obispo
San Pablo*	9.250%	Contra Costa
San Pedro (Los Angeles*)	9.000%	Los Angeles
San Quentin	8.500%	Marin
San Rafael*	9.250%	Marin
San Ramon*	8.500%	Contra Costa
San Simeon	7.500%	San Luis Obispo
San Tomas	8.750%	Santa Clara
San Ysidro (San Diego*)	8.000%	San Diego
Sand City*	8.625%	Monterey
Sanger*	8.975%	Fresno
Santa Ana*	8.000%	Orange
Santa Barbara*	8.000%	Santa Barbara
Santa Clara*	8.750%	Santa Clara
Santa Clarita*	9.000%	Los Angeles
Santa Cruz*	8.750%	Santa Cruz
Santa Fe Springs*	9.000%	Los Angeles
Santa Margarita	7.500%	San Luis Obispo
Santa Maria*	8.250%	Santa Barbara
Santa Monica*	9.500%	Los Angeles
Santa Nella	7.500%	Merced

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Santa Paula*	7.500%	Ventura
Santa Rita Park	7.500%	Merced
Santa Rosa*	8.750%	Sonoma
Santa Rosa Valley	7.500%	Ventura
Santa Ynez	8.000%	Santa Barbara
Santa Ysabel	8.000%	San Diego
Santee*	8.000%	San Diego
Saratoga*	8.750%	Santa Clara
Saticoy	7.500%	Ventura
Sattley	7.500%	Sierra
Saugus (Santa Clarita*)	9.000%	Los Angeles
Sausalito*	9.000%	Marin
Sawtelle (Los Angeles*)	9.000%	Los Angeles
Sawyers Bar	7.500%	Siskiyou
Scotia	8.000%	Humboldt
Scott Bar	7.500%	Siskiyou
Scotts Valley*	8.750%	Santa Cruz
Sea Ranch	8.250%	Sonoma
Seabright (Santa Cruz*)	8.750%	Santa Cruz
Seal Beach*	8.000%	Orange
Seaside*	8.625%	Monterey
Sebastopol*	9.000%	Sonoma
Seeley	8.000%	Imperial
Seiad Valley	7.500%	Siskiyou
Selby	8.500%	Contra Costa
Selma*	8.725%	Fresno
Seminole Hot Springs	9.000%	Los Angeles
Sepulveda (Los Angeles*)	9.000%	Los Angeles
Sequoia National Park	8.000%	Tulare
Shadow Hills (Los Angeles*)	9.000%	Los Angeles
Shafter*	7.500%	Kern
Shandon	7.500%	San Luis Obispo
Sharpe Army Depot	8.000%	San Joaquin
Shasta	7.500%	Shasta
Shasta Lake*	7.500%	Shasta
Shaver Lake	8.225%	Fresno
Sheepranch	7.500%	Calaveras
Shell Beach (Pismo Beach*)	8.000%	San Luis Obispo
Sheridan	7.500%	Placer
Sherman Island	8.000%	Sacramento



**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Sherman Oaks (Los Angeles*)	9.000%	Los Angeles
Sherwin Plaza	7.500%	Mono
Shingle Springs	7.500%	El Dorado
Shingletown	7.500%	Shasta
Shively	8.000%	Humboldt
Shore Acres	8.500%	Contra Costa
Shoshone	8.000%	Inyo
Sierra City	7.500%	Sierra
Sierra Madre*	9.000%	Los Angeles
Sierraville	7.500%	Sierra
Signal Hill*	9.000%	Los Angeles
Silver Lake	8.000%	Amador
Silverado Canyon	8.000%	Orange
Simi Valley*	7.500%	Ventura
Sisquoc	8.000%	Santa Barbara
Sites	7.500%	Colusa
Sky Valley	8.000%	Riverside
Skyforest	8.000%	San Bernardino
Sleepy Valley	9.000%	Los Angeles
Sloat	7.500%	Plumas
Sloughhouse	8.000%	Sacramento
Smartsville	7.500%	Yuba
Smith River	7.750%	Del Norte
Smithflat	7.500%	El Dorado
Smoke Tree (Palm Springs*)	9.000%	Riverside
Smoke Tree (Twentynine Pa	8.000%	San Bernardino
Snelling	7.500%	Merced
Soda Springs	7.625%	Nevada
Solana Beach*	8.000%	San Diego
Soledad*	8.625%	Monterey
Solemint	9.000%	Los Angeles
Solvang*	8.000%	Santa Barbara
Somerset	7.500%	El Dorado
Somes Bar	7.500%	Siskiyou
Somis	7.500%	Ventura
Sonoma*	8.750%	Sonoma
Sonora*	8.000%	Tuolumne
Soquel	8.250%	Santa Cruz
Soulsbyville	7.500%	Tuolumne
South Dos Palos	7.500%	Merced

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
South El Monte*	9.500%	Los Angeles
South Fork	8.000%	Humboldt
South Gate*	10.000%	Los Angeles
South Laguna (Laguna Beach)	8.000%	Orange
South Lake Tahoe*	8.000%	El Dorado
South Pasadena*	9.000%	Los Angeles
<b>South San Francisco*</b>	<b>9.500%</b>	<b>San Mateo</b>
South Shore (Alameda*)	9.500%	Alameda
South Whittier	9.000%	Los Angeles
Spanish Flat	8.000%	Napa
Spreckels	7.625%	Monterey
Spring Garden	7.500%	Plumas
Spring Valley	8.000%	San Diego
Springville	8.000%	Tulare
Spyrock	7.625%	Mendocino
Squaw Valley	8.225%	Fresno
St. Helena*	8.000%	Napa
Standard	7.500%	Tuolumne
Standish	7.500%	Lassen
Stanford	8.750%	Santa Clara
Stanislaus	7.500%	Tuolumne
Stanton*	9.000%	Orange
Steele Park	8.000%	Napa
Stevenson Ranch	9.000%	Los Angeles
Stevinson	7.500%	Merced
Stewarts Point	8.250%	Sonoma
Stinson Beach	8.500%	Marin
Stirling City	7.500%	Butte
Stockton*	9.000%	San Joaquin
Stonyford	7.500%	Colusa
Storrie	7.500%	Plumas
Stratford	7.500%	Kings
Strathmore	8.000%	Tulare
Strawberry	7.500%	Tuolumne
Strawberry Valley	7.500%	Yuba
Studio City (Los Angeles*)	9.000%	Los Angeles
Sugarloaf	8.000%	San Bernardino
Suisun City*	7.625%	Solano
Sulphur Springs	9.000%	Los Angeles
Sultana	8.000%	Tulare

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Summerland	8.000%	Santa Barbara
Summit	8.000%	San Bernardino
Summit City	7.500%	Shasta
Sun City	8.000%	Riverside
Sun Valley (Los Angeles*)	9.000%	Los Angeles
Sunland (Los Angeles*)	9.000%	Los Angeles
Sunnymead (Moreno Valley)	8.000%	Riverside
Sunnyside	8.000%	San Diego
Sunnyvale*	8.750%	Santa Clara
Sunol	9.500%	Alameda
Sunset Beach	8.000%	Orange
Sunset Whitney Ranch	7.500%	Placer
Surfside (Seal Beach*)	8.000%	Orange
Susanville*	7.500%	Lassen
Sutter	7.500%	Sutter
Sutter Creek*	8.000%	Amador
Swall Meadows (Bishop*)	8.000%	Inyo
Sylmar (Los Angeles*)	9.000%	Los Angeles
Taft*	7.500%	Kern
Tagus Ranch	8.000%	Tulare
Tahoe City	7.500%	Placer
Tahoe Paradise	7.500%	El Dorado
Tahoe Valley	7.500%	El Dorado
Tahoe Vista	7.500%	Placer
Tahoma	7.500%	Placer
Talmage	7.625%	Mendocino
Tamal (San Quentin)	8.500%	Marin
Tarzana (Los Angeles*)	9.000%	Los Angeles
Taylorville	7.500%	Plumas
Tecate	8.000%	San Diego
Tecopa	8.000%	Inyo
Tehachapi*	7.500%	Kern
Tehama*	7.500%	Tehama
Temecula*	8.000%	Riverside
Temple City*	9.000%	Los Angeles
Templeton	7.500%	San Luis Obispo
Terminal Island (Los Angeles)	9.000%	Los Angeles
Termo	7.500%	Lassen
Terra Bella	8.000%	Tulare
Thermal	8.000%	Riverside

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Thornton	8.000%	San Joaquin
Thousand Oaks*	7.500%	Ventura
Thousand Palms	8.000%	Riverside
Three Rivers	8.000%	Tulare
Tiburon*	8.500%	Marin
Tierra Del Sol	8.000%	San Diego
Tierrasanta (San Diego*)	8.000%	San Diego
Tipton	8.000%	Tulare
Tollhouse	8.225%	Fresno
Toluca Lake (Los Angeles*)	9.000%	Los Angeles
Tomales	8.500%	Marin
Toms Place	7.500%	Mono
Topanga (Los Angeles*)	9.000%	Los Angeles
Topanga Park (Los Angeles*)	9.000%	Los Angeles
Topaz	7.500%	Mono
Torrance*	9.000%	Los Angeles
Town Center	8.000%	Tulare
Trabuco Canyon	8.000%	Orange
<b>Tracy*</b>	<b>8.000%</b>	<b>San Joaquin</b>
Tranquillity	8.225%	Fresno
Traver	8.000%	Tulare
Travis A.F.B. (Fairfield*)	8.625%	Solano
Tres Pinos	7.500%	San Benito
Trinidad*	8.750%	Humboldt
Trinity Center	7.500%	Trinity
Trona	8.000%	San Bernardino
Trowbridge	7.500%	Sutter
Truckee*	8.375%	Nevada
Tujunga (Los Angeles*)	9.000%	Los Angeles
Tulare*	8.500%	Tulare
Tulelake*	7.500%	Siskiyou
Tuolumne	7.500%	Tuolumne
Tuolumne Meadows	8.000%	Mariposa
Tupman	7.500%	Kern
Turlock*	7.625%	Stanislaus
Tustin*	8.000%	Orange
Twain	7.500%	Plumas
Twain Harte	7.500%	Tuolumne
Twentynine Palms*	8.000%	San Bernardino
Twin Bridges	7.500%	El Dorado

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Twin Peaks	8.000%	San Bernardino
Two Rock Coast Guard Station	8.250%	Sonoma
U.S. Naval Postgraduate School (Fort Ord)	8.625%	Monterey
Ukiah*	8.125%	Mendocino
Union City*	10.000%	Alameda
Universal City	9.000%	Los Angeles
University	8.000%	Santa Barbara
University Park (Irvine*)	8.000%	Orange
Upland*	8.000%	San Bernardino
Upper Lake/ Upper Lake Valley	7.500%	Lake
Vacaville*	7.875%	Solano
Val Verde Park	9.000%	Los Angeles
Valencia (Santa Clarita*)	9.000%	Los Angeles
Valinda	9.000%	Los Angeles
Vallecito	7.500%	Calaveras
Vallejo*	8.625%	Solano
Valley Center	8.000%	San Diego
Valley Fair	8.750%	Santa Clara
Valley Ford	8.250%	Sonoma
Valley Home	7.625%	Stanislaus
Valley Springs	7.500%	Calaveras
Valley Village	9.000%	Los Angeles
Valyermo	9.000%	Los Angeles
Van Nuys (Los Angeles*)	9.000%	Los Angeles
Vandenberg A.F.B.	8.000%	Santa Barbara
Vasquez Rocks	9.000%	Los Angeles
Venice (Los Angeles*)	9.000%	Los Angeles
Ventucopa	8.000%	Santa Barbara
Ventura*	7.500%	Ventura
Verdugo City (Glendale*)	9.000%	Los Angeles
Vernalis	8.000%	San Joaquin
Vernon*	9.000%	Los Angeles
Veteran's Hospital (Los Angeles)	9.000%	Los Angeles
Victor	8.000%	San Joaquin
Victorville*	8.000%	San Bernardino
Vidal	8.000%	San Bernardino
View Park*	9.000%	Los Angeles
Villa Grande	8.250%	Sonoma
Villa Park*	8.000%	Orange
Vina	7.500%	Tehama

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Vincent	9.000%	Los Angeles
Vineburg	8.250%	Sonoma
Vinton	7.500%	Plumas
Virgilia	7.500%	Plumas
Visalia*	8.250%	Tulare
Vista*	8.500%	San Diego
Vista Park	7.500%	Kern
Volcano	8.000%	Amador
Volta	7.500%	Merced
Wallace	7.500%	Calaveras
Walnut*	9.000%	Los Angeles
Walnut Creek*	8.500%	Contra Costa
Walnut Grove	8.000%	Sacramento
Walnut Park	9.000%	Los Angeles
Warm Springs (Fremont*)	9.500%	Alameda
Warner Springs	8.000%	San Diego
Wasco*	7.500%	Kern
Waterford*	7.625%	Stanislaus
Watsonville*	9.000%	Santa Cruz
Watts	9.000%	Los Angeles
Waukena	8.000%	Tulare
Wawona	8.000%	Mariposa
Weaverville	7.500%	Trinity
Weed*	7.750%	Siskiyou
Weimar	7.500%	Placer
Weldon	7.500%	Kern
Wendel	7.500%	Lassen
Weott	8.000%	Humboldt
West Covina*	9.000%	Los Angeles
West Hills (Los Angeles*)	9.000%	Los Angeles
West Hollywood*	9.000%	Los Angeles
West Los Angeles (Los Angeles)	9.000%	Los Angeles
West Point	7.500%	Calaveras
West Sacramento*	8.000%	Yolo
Westchester (Los Angeles*)	9.000%	Los Angeles
Westend	8.000%	San Bernardino
Westhaven	8.000%	Humboldt
Westlake (Los Angeles*)	9.000%	Los Angeles
Westlake Village*	9.000%	Los Angeles
Westlake Village (Thousand Oaks)	7.500%	Ventura

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

City	Rate	County
Westley	7.625%	Stanislaus
Westminster*	8.000%	Orange
Westmorland*	8.000%	Imperial
Westport	7.625%	Mendocino
Westside	7.625%	Stanislaus
Westwood	7.500%	Lassen
Westwood (Los Angeles*)	9.000%	Los Angeles
Wheatland*	8.000%	Yuba
Wheeler Ridge	7.500%	Kern
Whiskeytown	7.500%	Shasta
Whispering Pines	7.500%	Lake
White Pines	7.500%	Calaveras
Whitethorn	8.000%	Humboldt
Whitewater	8.000%	Riverside
Whitlow	8.000%	Humboldt
Whitmore	7.500%	Shasta
Whittier*	9.000%	Los Angeles
Wildomar*	8.000%	Riverside
Wildwood	7.500%	Shasta
Williams*	8.000%	Colusa
Willits*	8.125%	Mendocino
Willow Creek	8.000%	Humboldt
Willow Ranch	7.500%	Modoc
Willowbrook	9.000%	Los Angeles
Willows*	7.500%	Glenn
Wilmington (Los Angeles*)	9.000%	Los Angeles
Wilseyville	7.500%	Calaveras
Wilsona Gardens	9.000%	Los Angeles
Wilton	8.000%	Sacramento
Winchester	8.000%	Riverside
Windsor*	8.250%	Sonoma
Windsor Hills	9.000%	Los Angeles
Winnetka (Los Angeles*)	9.000%	Los Angeles
Winterhaven	8.000%	Imperial
Winters*	7.500%	Yolo
Winton	7.500%	Merced
Wishon	8.000%	Madera
Witter Springs	7.500%	Lake
Wofford Heights	7.500%	Kern
Woodacre	8.500%	Marin

**California Sales and Use Tax Rates by County  
Effective on April 1, 2016**

<b>City</b>	<b>Rate</b>	<b>County</b>
Woodbridge	8.000%	San Joaquin
Woodfords	7.500%	Alpine
Woodlake*	8.000%	Tulare
Woodland*	8.250%	Yolo
Woodland Hills (Los Angeles)	9.000%	Los Angeles
Woodleaf	7.500%	Yuba
Woodside*	9.000%	San Mateo
Woodville	8.000%	Tulare
Woody	7.500%	Kern
Wrightwood	8.000%	San Bernardino
Yankee Hill	7.500%	Butte
Yermo	8.000%	San Bernardino
Yetttem	8.000%	Tulare
Yolo	7.500%	Yolo
Yorba Linda*	8.000%	Orange
Yorkville	7.625%	Mendocino
Yosemite Lodge	8.000%	Mariposa
Yosemite National Park	8.000%	Mariposa
Yountville*	8.000%	Napa
Yreka*	7.500%	Siskiyou
Yuba City*	7.500%	Sutter
Yucaipa*	8.000%	San Bernardino
Yucca Valley*	8.000%	San Bernardino
Zamora	7.500%	Yolo
Zenia	7.500%	Trinity



**FLORIDA SALES TAX RATES BY COUNTY**  
Effective on July 1, 2016

County	Total State & Local Rate (%)	County	Total State & Local Rate (%)
ALACHUA	6.00%	LAKE	7.00%
BAKER	7.00%	LEE	6.00%
BAY<**>	6.50%	LEON	7.50%
BRADFORD	7.00%	LEVY	7.00%
BREVARD	6.50%	LIBERTY	7.50%
BROWARD	6.00%	MADISON	7.50%
CALHOUN	7.50%	MANATEE	6.50%
CHARLOTTE	7.00%	MARION	6.00%
CITRUS	6.00%	MARTIN	6.00%
CLAY	7.00%	MONROE	7.50%
COLLIER	6.00%	NASSAU<**>	7.00%
COLUMBIA	7.00%	OKALOOSA<**>	6.00%
DADE<**>	7.00%	OKEECHOBEE	7.00%
DE SOTO	7.50%	ORANGE	6.50%
DIXIE	7.00%	OSCEOLA	7.00%
DUVAL	7.00%	PALM BEACH	6.00%
ESCAMBIA	7.50%	PASCO	7.00%
FLAGLER	7.00%	PINELLAS	7.00%
FRANKLIN	7.00%	POLK	7.00%
GADSDEN	7.50%	PUTNAM	7.00%
GILCHRIST	7.00%	ST. JOHNS	6.50%
GLADES	7.00%	ST. LUCIE	6.50%
GULF	7.00%	SANTA ROSA	6.50%
HAMILTON	7.00%	SARASOTA	7.00%
HARDEE	7.00%	SEMINOLE	7.00%
HENDRY	7.00%	SUMTER	7.00%
HERNANDO	6.50%	SUWANNEE	7.00%
HIGHLANDS	7.00%	TAYLOR	7.00%
HILLSBOROUGH	7.00%	UNION	7.00%
HOLMES	7.00%	VOLUSIA<**>	6.50%
INDIAN RIVER	7.00%	WAKULLA	7.00%
JACKSON	7.50%	WALTON<**>	7.00%
JEFFERSON	7.00%	WASHINGTON	7.00%
LAFAYETTE	7.00%		

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New York State Sales and Use Tax Rates by Jurisdiction					
Effective December 1, 2015					
County or other locality	Tax rate	County or other locality	Tax rate	County or other locality	Tax rate
Albany	8.000%	*Kings (Brooklyn)--see New York City		*Rockland	8.375%
Allegany	8.500%	Lewis	8.000%	St. Lawrence	8.000%
*Bronx--see New York City		Livingston	8.000%	Saratoga	7.000%
*Brooklyn--see New York City		Madison	8.000%	Schenectady	8.000%
Broome	8.000%	*Manhattan--see New York City		Schoharie	8.000%
Cattaraugus	8.000%	Monroe	8.000%	Schuyler	8.000%
Cayuga	8.000%	Montgomery	8.000%	Seneca	8.000%
Chautauqua	8.000%	*Nassau	8.625%	*Staten Island--see New York City	
Chemung	8.000%	*New York (Manhattan)--see New York City		Steuben	8.000%
Chenango	8.000%	*New York City	8.875%	*Suffolk	8.625%
Clinton	8.000%	Niagara	8.000%	Sullivan	8.000%
Columbia	8.000%	Oneida	8.750%	Tioga	8.000%
Cortland	8.000%	Rome City	8.750%	Tompkins	8.000%
Delaware	8.000%	Utica City	8.750%	Ulster	8.000%
*Dutchess	8.125%	Onondaga	8.000%	Warren	7.000%
Erie	8.750%	Ontario	7.500%	Washington	7.000%
Essex	8.000%	*Orange	8.125%	Wayne	8.000%
Franklin	8.000%	Orleans	8.000%	*Westchester--except	7.375%
Fulton	8.000%	Oswego	8.000%	*Mount Vernon (City)	8.375%
Genesee	8.000%	Otsego	8.000%	*New Rochelle (City)	8.375%
Greene	8.000%	*Putnam	8.375%	*White Plains (City)	8.375%
Hamilton	8.000%	*Queens--see New York City		*Yonkers (City)	8.875%
Herkimer	8.250%	Rensselaer	8.000%	Wyoming	8.000%
Jefferson	8.000%	*Richmond (Staten Island)--see New York City		Yates	8.000%
*Rates in these jurisdictions include 0.375% imposed for the benefit of the Metropolitan Commuter Transportation District.					

## OH Sales Tax Rate (by County)

JULY 1, 2016 THRU SEPTEMBER 30, 2016

UST 1 AND UUT 1 CODE & RATE TABLE

Name	UST 1		UUT 1		Name	UST 1		UU
	Code	Rate	Code	Rate		Code	Rate	
Adams	1	7.25%	106	0.015	Licking	45	7.25%	4506
Allen	2	6.75%	204	0.01	Licking (COTA)	94	7.75%	9408
Ashland	3	7.00%	305	0.0125	Logan	46	7.25%	4606
Ashtabula	4	6.75%	404	0.01	Lorain	47	6.50%	4703
Athens	5	7.00%	505	0.0125	Lucas	48	7.25%	4806
Auglaize	6	7.25%	606	0.015	Madison	49	7.00%	4905
Belmont	7	7.25%	706	0.015	Mahoning	50	7.25%	5006
Brown	8	7.25%	806	0.015	Marion	51	7.25%	5106
Butler	9	6.50%	903	0.0075	Medina	52	6.75%	5204
Carroll	10	6.75%	1004	0.01	Meigs	53	7.25%	5306
Champaign	11	7.25%	1106	0.015	Mercer	54	7.25%	5406
Clark	12	7.25%	1206	0.015	Miami	55	7.00%	5505
Clermont	13	6.75%	1304	0.01	Monroe	56	7.25%	5606
Clinton	14	7.25%	1406	0.015	Montgomery	57	7.25%	5706
Columbiana	15	7.25%	1506	0.015	Morgan	58	7.25%	5806
Coshocton	16	7.25%	1606	0.015	Morrow	59	7.25%	5906
Crawford	17	7.25%	1706	0.015	Muskingum	60	7.25%	6006
Cuyahoga	18	8.00%	1809	0.0225	Noble	61	7.25%	6106
Darke	19	7.25%	1906	0.015	Ottawa	62	7.00%	6205
Defiance	20	6.75%	2004	0.01	Paulding	63	7.25%	6306
Delaware	21	7.00%	2105	0.0125	Perry	64	7.25%	6406
Delaware (COTA)	96	7.50%	9607	0.0175	Pickaway	65	7.25%	6506
Erie	22	6.75%	2204	0.01	Pike	66	7.25%	6606
Fairfield	23	6.75%	2304	0.01	Portage	67	7.25%	6706
Fairfield (COTA)	93	7.25%	9306	0.015	Preble	68	7.25%	6806
Fayette	24	7.25%	2406	0.015	Putnam	69	7.00%	6905
Franklin	25	7.50%	2507	0.0175	<b>** Richland</b>	<b>70</b>	<b>7.00%</b>	<b>7005</b>
Fulton	26	7.25%	2606	0.015	Ross	71	7.25%	7106
Gallia	27	7.00%	2705	0.0125	Sandusky	72	7.25%	7206
Geauga	28	6.75%	2804	0.01	Scioto	73	7.25%	7306
Greene	29	6.75%	2904	0.01	Seneca	74	7.25%	7406
Guernsey	30	7.25%	3006	0.015	Shelby	75	7.25%	7506
Hamilton	31	7.00%	3105	0.0125	Stark	76	6.50%	7603
Hancock	32	6.75%	3204	0.01	Summit	77	6.75%	7704
Hardin	33	7.25%	3306	0.015	Trumbull	78	6.75%	7804
Harrison	34	7.25%	3406	0.015	Tuscarawas	79	6.75%	7904
Henry	35	7.25%	3506	0.015	Union	80	7.00%	8005
Highland	36	7.25%	3606	0.015	Union (COTA)	98	7.50%	9807
Hocking	37	7.00%	3705	0.0125	Van Wert	81	7.25%	8106
Holmes	38	6.75%	3804	0.01	Vinton	82	7.25%	8206
Huron	39	7.25%	3906	0.015	Warren	83	6.75%	8304
Jackson	40	7.25%	4006	0.015	Washington	84	7.25%	8406
Jefferson	41	7.25%	4106	0.015	Wayne	85	6.50%	8503
Knox	42	6.75%	4204	0.01	Williams	86	7.25%	8606
Lake	43	7.00%	4305	0.0125	Wood	87	6.75%	8704
Lawrence	44	7.25%	4406	0.015	Wyandot	88	7.25%	8806

**Local Sales & Use Tax Rates**  
**Effective July 1 - September 30, 2016**

Location	County	Location Code	Local Rate	State Rate	Combined Sales Tax
Aberdeen T.B.D.	Grays Harbor	1401	0.0213	0.065	0.0863
Adams County Unincorp. Areas	Adams	0100	0.012	0.065	0.077
Airway Heights T.B.D.	Spokane	3201	0.024	0.065	0.089
Albion	Whitman	3801	0.013	0.065	0.078
Algona	King	1701	0.030	0.065	0.095
Almira	Lincoln	2201	0.012	0.065	0.077
Anacortes	Skagit	2901	0.020	0.065	0.085
Arlington T.B.D.	Snohomish	3101	0.026	0.065	0.091
Asotin (City)	Asotin	0201	0.012	0.065	0.077
Asotin County Unincorp. Areas	Asotin	0200	0.012	0.065	0.077
Auburn in King County	King	1702	0.030	0.065	0.095
Auburn in King County Non-R.T.A.	King	4002	0.021	0.065	0.086
Auburn in Pierce County	Pierce	2724	0.029	0.065	0.094
Bainbridge Island	Kitsap	1804	0.022	0.065	0.087
Battle Ground	Clark	0601	0.019	0.065	0.084
Beaux Arts Village	King	1703	0.030	0.065	0.095
Bellevue	King	1704	0.030	0.065	0.095
Bellevue Non-R.T.A.	King	4004	0.021	0.065	0.086
Bellingham T.B.D.	Whatcom	3701	0.022	0.065	0.087
Benton City	Benton	0301	0.021	0.065	0.086
Benton Co. Unincorp. P.T.B.A.	Benton	0333	0.021	0.065	0.086
Benton County Unincorp. Areas	Benton	0300	0.015	0.065	0.080
Bingen	Klickitat	2001	0.010	0.065	0.075
Black Diamond	King	1705	0.021	0.065	0.086
Blaine	Whatcom	3702	0.020	0.065	0.085
Bonney Lake	Pierce	2701	0.023	0.065	0.088
Bonney Lake Non-R.T.A.	Pierce	4101	0.014	0.065	0.079
Bothell in King County	King	1706	0.030	0.065	0.095
Bothell in Snohomish County	Snohomish	3120	0.033	0.065	0.098
Bremerton	Kitsap	1801	0.022	0.065	0.087
Brewster	Okanogan	2401	0.016	0.065	0.081
Bridgeport	Douglas	0901	0.012	0.065	0.077
Brier	Snohomish	3102	0.033	0.065	0.098
Buckley	Pierce	2702	0.014	0.065	0.079
Bucoda	Thurston	3401	0.014	0.065	0.079
Burien	King	1734	0.030	0.065	0.095
Burlington	Skagit	2902	0.020	0.065	0.085
Camas	Clark	0602	0.019	0.065	0.084
Carbonado	Pierce	2703	0.014	0.065	0.079
Carnation	King	1707	0.021	0.065	0.086
Cashmere	Chelan	0401	0.017	0.065	0.082
Castle Rock T.B.D.	Cowlitz	0801	0.014	0.065	0.079
Cathlamet	Wahkiakum	3501	0.011	0.065	0.076
Centralia T.B.D.	Lewis	2101	0.017	0.065	0.082
Chehalis	Lewis	2102	0.015	0.065	0.080
Chelan (City)	Chelan	0402	0.017	0.065	0.082
Chelan County Unincorp. Areas	Chelan	0400	0.017	0.065	0.082
Cheney	Spokane	3202	0.022	0.065	0.087
Chewelah	Stevens	3301	0.011	0.065	0.076
Clallam County Unincorp. Areas	Clallam	0500	0.019	0.065	0.084
Clark County Unincorp. Areas	Clark	0600	0.012	0.065	0.077
Clark County Unincorp. P.T.B.A	Clark	0666	0.019	0.065	0.084
Clarkston T.B.D.	Asotin	0202	0.014	0.065	0.079

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Cle Elum	Kittitas	1901	0.015	0.065	0.080
Clyde Hill	King	1708	0.030	0.065	0.095
Colfax	Whitman	3802	0.013	0.065	0.078
College Place	Walla Walla	3601	0.022	0.065	0.087
Colton	Whitman	3803	0.013	0.065	0.078
Columbia County Unincorp. Areas	Columbia	0700	0.016	0.065	0.081
Colville	Stevens	3302	0.011	0.065	0.076
Conconully	Okanogan	2402	0.016	0.065	0.081
Concrete	Skagit	2903	0.020	0.065	0.085
Connell	Franklin	1101	0.015	0.065	0.080
Cosmopolis	Grays Harbor	1402	0.020	0.065	0.085
Coulee City	Grant	1301	0.014	0.065	0.079
Coulee Dam	Okanogan	2403	0.012	0.065	0.077
Coupeville	Island	1501	0.022	0.065	0.087
Covington	King	1712	0.021	0.065	0.086
Cowlitz County Unincorp. Areas	Cowlitz	0800	0.012	0.065	0.077
Creston	Lincoln	2202	0.012	0.065	0.077
Cusick	Pend Oreille	2601	0.011	0.065	0.076
Darrington	Snohomish	3103	0.024	0.065	0.089
Davenport	Lincoln	2203	0.012	0.065	0.077
Dayton	Columbia	0701	0.018	0.065	0.083
Deer Park	Spokane	3203	0.016	0.065	0.081
Des Moines	King	1709	0.030	0.065	0.095
Douglas County Unincorp. Areas	Douglas	0900	0.013	0.065	0.078
Douglas County Unincorp. P.T.B.A.	Douglas	0909	0.017	0.065	0.082
DuPont	Pierce	2704	0.023	0.065	0.088
Duvall	King	1710	0.021	0.065	0.086
East Wenatchee	Douglas	0902	0.017	0.065	0.082
Eatonville	Pierce	2705	0.014	0.065	0.079
Edgewood	Pierce	2720	0.029	0.065	0.094
Edmonds	Snohomish	3104	0.033	0.065	0.098
Electric City	Grant	1302	0.014	0.065	0.079
Ellensburg	Kittitas	1902	0.015	0.065	0.080
Elma	Grays Harbor	1403	0.020	0.065	0.085
Elmer City	Okanogan	2404	0.012	0.065	0.077
Endicott	Whitman	3804	0.013	0.065	0.078
Entiat	Chelan	0403	0.017	0.065	0.082
Enumclaw	King	1711	0.022	0.065	0.087
Ephrata	Grant	1303	0.015	0.065	0.080
Everett	Snohomish	3105	0.027	0.065	0.092
Everett Non-R. T.A.	Snohomish	4205	0.018	0.065	0.083
Everson	Whatcom	3703	0.020	0.065	0.085
Fairfield	Spokane	3204	0.016	0.065	0.081
Farmington	Whitman	3805	0.013	0.065	0.078
Federal Way	King	1732	0.030	0.065	0.095
Ferndale T.B.D.	Whatcom	3704	0.022	0.065	0.087
Ferry County Unincorp. Areas	Ferry	1000	0.012	0.065	0.077
Fife	Pierce	2706	0.029	0.065	0.094
Fircrest	Pierce	2707	0.029	0.065	0.094
Forks	Clallam	0501	0.019	0.065	0.084
Franklin County Unincorp. Areas	Franklin	1100	0.015	0.065	0.080
Franklin County Unincorp. P.T.B.A.	Franklin	1111	0.021	0.065	0.086
Friday Harbor T.B.D.	San Juan	2801	0.018	0.065	0.083

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Garfield (City)	Whitman	3806	0.013	0.065	0.078
Garfield County Unincorp. Areas	Garfield	1200	0.010	0.065	0.075
George	Grant	1304	0.014	0.065	0.079
Gig Harbor	Pierce	2708	0.020	0.065	0.085
Gig Harbor H.B.Z.	Pierce	2788	0.020	0.065	0.085
Gold Bar	Snohomish	3106	0.024	0.065	0.089
Goldendale	Klickitat	2002	0.010	0.065	0.075
Grand Coulee	Grant	1305	0.014	0.065	0.079
Grandview	Yakima	3901	0.014	0.065	0.079
Granger	Yakima	3902	0.014	0.065	0.079
Granite Falls	Snohomish	3107	0.024	0.065	0.089
Grant County Unincorp. Areas	Grant	1300	0.014	0.065	0.079
Grays Harbor County Unincorp. Areas	Grays Harbor	1400	0.020	0.065	0.085
Hamilton	Skagit	2904	0.020	0.065	0.085
Harrah	Yakima	3903	0.014	0.065	0.079
Harrington	Lincoln	2204	0.012	0.065	0.077
Hartline	Grant	1306	0.014	0.065	0.079
Hatton	Adams	0101	0.012	0.065	0.077
Hoquiam	Grays Harbor	1404	0.020	0.065	0.085
Hunts Point	King	1713	0.030	0.065	0.095
Ilwaco	Pacific	2501	0.015	0.065	0.080
Index	Snohomish	3108	0.024	0.065	0.089
Ione	Pend Oreille	2602	0.011	0.065	0.076
Island County Unincorp. Areas	Island	1500	0.022	0.065	0.087
Issaquah	King	1714	0.030	0.065	0.095
Issaquah Non-R.T.A.	King	4014	0.021	0.065	0.086
Jefferson County Unincorp. Areas	Jefferson	1600	0.025	0.065	0.090
Kahlotus	Franklin	1102	0.015	0.065	0.080
Kalama	Cowlitz	0802	0.012	0.065	0.077
Kelso	Cowlitz	0803	0.015	0.065	0.080
Kenmore	King	1738	0.030	0.065	0.095
Kennewick	Benton	0302	0.021	0.065	0.086
Kent	King	1715	0.030	0.065	0.095
Kent Non-R.T.A.	King	4015	0.021	0.065	0.086
Kettle Falls	Stevens	3303	0.011	0.065	0.076
King County Unincorp. Areas	King	1700	0.030	0.065	0.095
King County Unincorp. Non-R.T.A.	King	4000	0.021	0.065	0.086
Kirkland	King	1716	0.030	0.065	0.095
Kitsap County Unincorp. Areas	Kitsap	1800	0.022	0.065	0.087
Kittitas City	Kittitas	1903	0.015	0.065	0.080
Kittitas County Unincorp. Areas	Kittitas	1900	0.015	0.065	0.080
Klickitat County Unincorp. Areas	Klickitat	2000	0.005	0.065	0.070
Krupp	Grant	1307	0.014	0.065	0.079
La Center	Clark	0603	0.019	0.065	0.084
La Conner	Skagit	2905	0.020	0.065	0.085
La Crosse	Whitman	3807	0.013	0.065	0.078
Lacey	Thurston	3402	0.022	0.065	0.087
Lake Forest Park	King	1717	0.030	0.065	0.095
Lake Stevens	Snohomish	3109	0.024	0.065	0.089
Lakewood	Pierce	2721	0.029	0.065	0.094
Lamont	Whitman	3808	0.013	0.065	0.078
Langley	Island	1502	0.022	0.065	0.087
Latah	Spokane	3205	0.016	0.065	0.081

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Leavenworth T.B.D.	Chelan	0404	0.019	0.065	0.084
Lewis County Unincorp. Areas	Lewis	2100	0.013	0.065	0.078
Liberty Lake	Spokane	3212	0.022	0.065	0.087
Lincoln County Unincorp. Areas	Lincoln	2200	0.012	0.065	0.077
Lind	Adams	0102	0.012	0.065	0.077
Long Beach	Pacific	2502	0.015	0.065	0.080
Longview	Cowlitz	0804	0.015	0.065	0.080
Lyman	Skagit	2906	0.020	0.065	0.085
Lynden T.B.D.	Whatcom	3705	0.022	0.065	0.087
Lynnwood	Snohomish	3110	0.033	0.065	0.098
Mabton	Yakima	3904	0.014	0.065	0.079
Malden	Whitman	3809	0.013	0.065	0.078
Mansfield	Douglas	0903	0.012	0.065	0.077
Maple Valley	King	1720	0.021	0.065	0.086
Marcus	Stevens	3304	0.011	0.065	0.076
Marysville T.B.D.	Snohomish	3111	0.026	0.065	0.091
Mason County Unincorp. Areas	Mason	2300	0.020	0.065	0.085
Mattawa	Grant	1308	0.014	0.065	0.079
McCleary	Grays Harbor	1405	0.020	0.065	0.085
Medical Lake	Spokane	3206	0.022	0.065	0.087
Medina	King	1718	0.030	0.065	0.095
Mercer Island	King	1719	0.030	0.065	0.095
Mesa	Franklin	1103	0.015	0.065	0.080
Metaline	Pend Oreille	2603	0.011	0.065	0.076
Metaline Falls	Pend Oreille	2604	0.011	0.065	0.076
Mill Creek	Snohomish	3119	0.034	0.065	0.099
Millwood	Spokane	3207	0.022	0.065	0.087
Milton in King County	King	1731	0.030	0.065	0.095
Milton in Pierce County	Pierce	2709	0.029	0.065	0.094
Monroe T.B.D.	Snohomish	3112	0.027	0.065	0.092
Montesano	Grays Harbor	1406	0.020	0.065	0.085
Morton	Lewis	2103	0.013	0.065	0.078
Moses Lake	Grant	1309	0.014	0.065	0.079
Mossyrock	Lewis	2104	0.013	0.065	0.078
Mount Vernon	Skagit	2907	0.020	0.065	0.085
Mountlake Terrace	Snohomish	3113	0.033	0.065	0.098
Moxee City	Yakima	3905	0.014	0.065	0.079
Mukilteo	Snohomish	3114	0.033	0.065	0.098
Naches	Yakima	3906	0.014	0.065	0.079
Napavine	Lewis	2105	0.013	0.065	0.078
Nespelem	Okanogan	2405	0.012	0.065	0.077
Newcastle	King	1736	0.030	0.065	0.095
Newcastle Non-R.T.A.	King	4036	0.021	0.065	0.086
Newport	Pend Oreille	2605	0.011	0.065	0.076
Nooksack	Whatcom	3706	0.020	0.065	0.085
Normandy Park	King	1721	0.030	0.065	0.095
North Bend T.B.D.	King	1722	0.024	0.065	0.089
North Bonneville	Skamania	3001	0.012	0.065	0.077
Northport	Stevens	3305	0.011	0.065	0.076
Oak Harbor	Island	1503	0.022	0.065	0.087
Oakesdale	Whitman	3810	0.013	0.065	0.078
Oakville	Grays Harbor	1407	0.020	0.065	0.085
Ocean Shores	Grays Harbor	1409	0.020	0.065	0.085

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Odessa	Lincoln	2205	0.012	0.065	0.077
Okanogan (City)	Okanogan	2406	0.017	0.065	0.082
Okanogan County Unincorp. Areas	Okanogan	2400	0.012	0.065	0.077
Okanogan County Unincorp. PTBA	Okanogan	2424	0.016	0.065	0.081
Olympia	Thurston	3403	0.023	0.065	0.088
Omak	Okanogan	2407	0.016	0.065	0.081
Oroville	Okanogan	2408	0.016	0.065	0.081
Orting	Pierce	2710	0.023	0.065	0.088
Othello	Adams	0103	0.012	0.065	0.077
Pacific County Unincorp. Areas	Pacific	2500	0.015	0.065	0.080
Pacific in King County	King	1723	0.030	0.065	0.095
Pacific in Pierce County	Pierce	2723	0.029	0.065	0.094
Palouse	Whitman	3811	0.013	0.065	0.078
Pasco	Franklin	1104	0.021	0.065	0.086
Pateros	Okanogan	2409	0.016	0.065	0.081
Pe Ell	Lewis	2106	0.013	0.065	0.078
Pend Oreille County Unincorp. Areas	Pend Oreille	2600	0.011	0.065	0.076
Pierce County Unincorp. Areas	Pierce	2700	0.023	0.065	0.088
Pierce County Unincorp. Areas Non-R.T.A.	Pierce	4100	0.014	0.065	0.079
Pierce County Unincorp. Areas Non-R.T.A. H.B.Z.	Pierce	2789	0.014	0.065	0.079
Pierce County Unincorp. P.T.B.A.	Pierce	2727	0.029	0.065	0.094
Pierce County Unincorp. P.T.B.A. H.B.Z.	Pierce	2787	0.020	0.065	0.085
Pierce County Unincorp. P.T.B.A. Non-R.T.A.	Pierce	4127	0.020	0.065	0.085
Pomeroy	Garfield	1201	0.010	0.065	0.075
Port Angeles	Clallam	0502	0.019	0.065	0.084
Port Orchard	Kitsap	1802	0.022	0.065	0.087
Port Townsend	Jefferson	1601	0.025	0.065	0.090
Poulsbo	Kitsap	1803	0.022	0.065	0.087
Prescott	Walla Walla	3602	0.016	0.065	0.081
Prosser	Benton	0303	0.021	0.065	0.086
Pullman	Whitman	3812	0.013	0.065	0.078
Puyallup	Pierce	2711	0.029	0.065	0.094
Quincy	Grant	1310	0.014	0.065	0.079
Rainier	Thurston	3404	0.014	0.065	0.079
Raymond	Pacific	2503	0.015	0.065	0.080
Reardan	Lincoln	2206	0.012	0.065	0.077
Redmond	King	1724	0.030	0.065	0.095
Redmond Non-R.T.A.	King	4024	0.021	0.065	0.086
Renton	King	1725	0.030	0.065	0.095
Renton Non-R.T.A.	King	4025	0.021	0.065	0.086
Republic	Ferry	1001	0.012	0.065	0.077
Richland	Benton	0304	0.021	0.065	0.086
Ridgefield	Clark	0604	0.019	0.065	0.084
Ritzville	Adams	0104	0.012	0.065	0.077
Riverside	Okanogan	2410	0.016	0.065	0.081
Rock Island	Douglas	0904	0.017	0.065	0.082
Rockford	Spokane	3208	0.016	0.065	0.081
Rosalia	Whitman	3813	0.013	0.065	0.078
Roslyn	Kittitas	1904	0.015	0.065	0.080



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Roy	Pierce	2712	0.015	0.065	0.080
Royal City	Grant	1311	0.014	0.065	0.079
Ruston	Pierce	2713	0.029	0.065	0.094
Sammamish	King	1739	0.030	0.065	0.095
Sammamish Non-R.T.A.	King	4039	0.021	0.065	0.086
San Juan County Unincorp. Areas	San Juan	2800	0.016	0.065	0.081
SeaTac	King	1733	0.030	0.065	0.095
Seattle T.B.D.	King	1726	0.031	0.065	0.096
Sedro-Woolley	Skagit	2908	0.020	0.065	0.085
Selah	Yakima	3907	0.017	0.065	0.082
Sequim T.B.D.	Clallam	0503	0.022	0.065	0.087
Shelton T.B.D.	Mason	2301	0.023	0.065	0.088
Shoreline	King	1737	0.030	0.065	0.095
Skagit County Unincorp. Areas	Skagit	2900	0.016	0.065	0.081
Skagit County Unincorp. P.T.B.A.	Skagit	2929	0.020	0.065	0.085
Skamania County Unincorp. Areas	Skamania	3000	0.012	0.065	0.077
Skykomish	King	1727	0.021	0.065	0.086
Snohomish (City) T.B.D.	Snohomish	3115	0.026	0.065	0.091
Snohomish County Unincorp. Areas	Snohomish	3100	0.021	0.065	0.086
Snohomish County Unincorp. Areas Non-R.T.A.	Snohomish	4200	0.012	0.065	0.077
Snohomish County Unincorp. P.T.B.A.	Snohomish	3131	0.033	0.065	0.098
Snohomish County Unincorp. P.T.B.A. Non-R.T.A.	Snohomish	4231	0.024	0.065	0.089
Snoqualmie	King	1728	0.021	0.065	0.086
Soap Lake	Grant	1312	0.014	0.065	0.079
South Bend	Pacific	2504	0.015	0.065	0.080
South Cle Elum	Kittitas	1905	0.015	0.065	0.080
South Prairie	Pierce	2714	0.014	0.065	0.079
Spangle	Spokane	3209	0.016	0.065	0.081
Spokane (City)	Spokane	3210	0.022	0.065	0.087
Spokane County Unincorp. Areas	Spokane	3200	0.016	0.065	0.081
Spokane County Unincorp. P.T.B.A.	Spokane	3232	0.022	0.065	0.087
Spokane Valley	Spokane	3213	0.022	0.065	0.087
Sprague	Lincoln	2207	0.012	0.065	0.077
Springdale	Stevens	3306	0.011	0.065	0.076
St. John	Whitman	3814	0.013	0.065	0.078
Stanwood T.B.D.	Snohomish	3116	0.026	0.065	0.091
Starbuck	Columbia	0702	0.016	0.065	0.081
Steilacoom	Pierce	2715	0.029	0.065	0.094
Stevens County Unincorp. Areas	Stevens	3300	0.011	0.065	0.076
Stevenson	Skamania	3002	0.012	0.065	0.077
Sultan	Snohomish	3117	0.024	0.065	0.089
Sumas	Whatcom	3707	0.020	0.065	0.085
Sumner	Pierce	2716	0.023	0.065	0.088
Sunnyside	Yakima	3908	0.014	0.065	0.079
Tacoma T.B.D.	Pierce	2717	0.031	0.065	0.096
Tekoa	Whitman	3815	0.013	0.065	0.078
Tenino	Thurston	3405	0.014	0.065	0.079
Thurston County Unincorp. Areas	Thurston	3400	0.014	0.065	0.079
Thurston County Unincorp. P.T.B.A.	Thurston	3434	0.022	0.065	0.087
Tieton	Yakima	3909	0.014	0.065	0.079
Toledo	Lewis	2107	0.013	0.065	0.078

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Tonasket	Okanogan	2411	0.017	0.065	0.082
Toppenish	Yakima	3910	0.014	0.065	0.079
Tukwila	King	1729	0.030	0.065	0.095
Tumwater	Thurston	3406	0.024	0.065	0.089
Twisp	Okanogan	2412	0.017	0.065	0.082
Union Gap	Yakima	3911	0.016	0.065	0.081
Uniontown	Whitman	3816	0.013	0.065	0.078
University Place	Pierce	2719	0.029	0.065	0.094
Vader	Lewis	2108	0.013	0.065	0.078
Vancouver	Clark	0605	0.019	0.065	0.084
Wahkiakum County Unincorp. Areas	Wahkiakum	3500	0.011	0.065	0.076
Waitsburg T.B.D.	Walla Walla	3603	0.017	0.065	0.082
Walla Walla (City) T.B.D.	Walla Walla	3604	0.024	0.065	0.089
Walla Walla County Unincorp. Areas	Walla Walla	3600	0.016	0.065	0.081
Walla Walla County Unincorp. P.T.B.A.	Walla Walla	3636	0.022	0.065	0.087
Wapato	Yakima	3912	0.014	0.065	0.079
Warden	Grant	1313	0.014	0.065	0.079
Washougal	Clark	0606	0.019	0.065	0.084
Washtucna	Adams	0105	0.012	0.065	0.077
Waterville	Douglas	0905	0.017	0.065	0.082
Waverly	Spokane	3211	0.016	0.065	0.081
Wenatchee	Chelan	0405	0.019	0.065	0.084
West Richland	Benton	0305	0.021	0.065	0.086
Westport	Grays Harbor	1408	0.020	0.065	0.085
Whatcom County Unincorp. Areas	Whatcom	3700	0.014	0.065	0.079
Whatcom County Unincorp. P.T.B.A.	Whatcom	3737	0.020	0.065	0.085
White Salmon	Klickitat	2003	0.010	0.065	0.075
Whitman County Unincorp. Areas	Whitman	3800	0.013	0.065	0.078
Wilbur	Lincoln	2208	0.012	0.065	0.077
Wilkeson	Pierce	2718	0.014	0.065	0.079
Wilson Creek	Grant	1315	0.014	0.065	0.079
Winlock	Lewis	2109	0.013	0.065	0.078
Winthrop	Okanogan	2413	0.017	0.065	0.082
Woodinville	King	1735	0.030	0.065	0.095
Woodinville Non-R.T.A.	King	4035	0.021	0.065	0.086
Woodland	Cowlitz	0805	0.013	0.065	0.078
Woodway	Snohomish	3118	0.033	0.065	0.098
Yacolt	Clark	0607	0.019	0.065	0.084
Yakima (City)	Yakima	3913	0.017	0.065	0.082
Yakima County Unincorp. Areas	Yakima	3900	0.014	0.065	0.079
Yarrow Point	King	1730	0.030	0.065	0.095
Yelm	Thurston	3407	0.022	0.065	0.087
Zillah	Yakima	3914	0.014	0.065	0.079