

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3230, LIABILITY FOR LOCAL SALES TAX COLLECTIONS
(Revised 5/87)

10446

Normal Balance: Credit

Purpose: This account shows the liability to local governments for amounts collected under the Uniform Local Sales and Use Tax Law by the State Board of Equalization.

Subsidiaries: Monthly Electronic Data Processing Listing

Normal Entries:

Entry No.	Debits	Entry No.	Credits
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No Standard Entries are shown since this account has limited use.