

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

STATE-ADMINISTERED DISTRICT TRANSACTIONS (SALES) AND USE TAXES
(Revised 12/01)

8735

Numerous counties have enacted ordinances establishing special taxing districts that impose transactions (sales) and use taxes on the sales and/or purchases of tangible personal property in or for use within the district. Various laws authorize counties to establish districts for transportation, jails, and for other governmental services. See SAM Section 3574.3