

**SAM – FINANCED ACQUISITIONS**  
**GS \$Mart©**

**INSTALLMENT PURCHASES**

**3420**

(New 12/06)

For the purpose of financing purchases, California government entities are permitted to use the Department of General Services' (DGS) Golden State Financial (\$) Marketplace (GS \$Mart©, pronounced "G S Smart") to enter into installment purchase agreements (commonly referred to in the industry as "lease purchases"). Loans are structured to comply with Internal Revenue Service regulations. Approved lenders, financing plans, and tax-exempt rates (which are usually less costly than commercial lending rates) are listed on the GS \$Mart© Internet site.

GS \$Mart©: [www.pd.dgs.ca.gov/gsmart/default.htm](http://www.pd.dgs.ca.gov/gsmart/default.htm)

Certain budgetary conditions defined by the Department of Finance (DOF) apply to the use of the GS \$Mart© program. Advanced DOF approval may be required. Contact a financial marketplace representative prior to initiating a purchase that involves financing or prior to initiating an assignment of an installment purchase that was financed using the GS \$Mart© program.