

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

ACCOUNTING FOR USE TAX

8733

(Revised 12/01)

Use tax paid to the BOE for operating expenses and equipment items purchased from support appropriations will be accounted for in the Allotment-Expenditure Ledger as "General Expense" of the same appropriation as that from which the item was purchased, except that a State agency may account for use tax on equipment items as an expenditure against the equipment allotment instead of "General Expense" if use tax on equipment purchases is significant in amount.