STATE ADMINISTERED UNIFORM LOCAL SALES AND USE TAXES

APPLICATION **OF STATE-ADMINISTERED UNIFORM LOCAL SALES TAXES TO STATE AGENCY SALES** **8734.1**

(Revised 12/01)

State agencies making sales of tangible personal property are required to report and pay to the BOE the 1 percent uniform local sales tax on sales. State agencies selling from more than one location should obtain sub-permits for each location from the BOE. The local tax on sales from multiple locations must be apportioned to the appropriate counties on Schedule B Form, BOE-531. See SAM Section 8734.5. Consequently, each agency should maintain a record of sales for each sales location.

The tax on sales of tangible personal property consist of the 1 percent uniform local sales tax and the appropriate district transactions tax and the combined state and county sales tax.