

**SAM—MISCELLANEOUS ACCOUNTING PROCEDURES**

**APPLICATION OF STATE-ADMINISTERED UNIFORM LOCAL USE TAXES**

**8734.3**

(Revised 12/01)

State agencies will report and pay the 1 percent local use tax to the BOE in the same manner as prescribed for reporting the State use tax. The local use tax must be reported to the BOE by the county where the property is used. The tax due for each county, as shown on the Detailed Allocation by County of 1 percent Uniform Local Use Tax, Schedule E, Form BOE-401-E will be determined by obtaining the sum of purchase prices for each county from the individual entries listed on the Consumer Use Tax Form (see SAM Section 8731.) and multiplying these sums by the 1 percent tax rate.