

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

ACCOUNTING AND REPORTING STATE-ADMINISTERED UNIFORM LOCAL SALES AND USE TAXES

8734.5

(Revised 12/01)

The procedures prescribed for accounting, claim preparing, reporting, and paying the State sales and use taxes are also applicable to the State-administered uniform local sales and use taxes. See SAM Sections 8720–8733. State agencies reporting local tax on sales or on property used at multiple locations will allocate the local tax to the places of sales or places of use on the State, Local, and District Consumer Use Tax Return form, BOE-401-A.

State agencies that do not have multiple sales locations will allocate the local tax, for incidental sales and for purchases made in locations other than the permit location, to the county of use on Schedule B Form, BOE-531 or Schedule E Form, BOE-531. Sales or purchases made at the permit location will be entered on line B2 or E2 at the bottom of Schedule B or Schedule E.

Local use tax which cannot be readily identified by county or which should be distributed statewide will be entered after the last county listed on Schedule B or E and will be identified as "Statewide 5999."

State agencies filing invoices for the local use tax due in the same Claim Schedule as the vendor's invoice to which the tax applies will use Consumer Use Tax Form as prescribed in SAM Section 8731.