

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3230,
LIABILITY FOR LOCAL SALES TAX COLLECTIONS**
(Revised 5/1987)

10446

Normal Balance: Credit

Purpose: This account shows the liability to local governments for amounts collected under the Uniform Local Sales and Use Tax Law by the [State Board of Equalization](#).

Subsidiaries: Monthly Electronic Data Processing Listing

Normal Entries:

<u>Entry</u> <u>No.</u>	<u>Debits</u>	<u>Entry</u> <u>No.</u>	<u>Credits</u>
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No Standard Entries are shown since this account has limited use.