

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

STATE-ADMINISTERED DISTRICT TRANSACTIONS (SALES) AND USE TAXES

8735

(Revised 12/01)

Numerous counties have enacted ordinances establishing special taxing districts that impose transactions (sales) and use taxes on the sales and/or purchases of tangible personal property in or for use within the district. Various laws authorize counties to establish districts for transportation, jails, and for other governmental services. See SAM Section [3574.3](#)