

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

SALES TAX (Revised 12/01)

8720

State agencies selling tangible personal property, regardless of the amount or frequency, are required to collect sales tax if the transaction is taxable as defined by rules and regulations of the Board of Equalization ([BOE](#)). State agencies selling tangible personal property, taxable or not, are required to (1) obtain seller's permits from the BOE (2) file sales and use tax returns with the BOE on a quarterly, calendar year, or fiscal year basis depending on the amount of tax due, and (3) remit sales tax to the BOE based on taxable sales during the reporting period. All sales during a reporting period will be reported, regardless of whether payment was received during that period.