

History of Statewide Sales and Use Tax Rates

Sales and Use Tax Rates (Excludes District Taxes
(#excludes.)

Effective Date	End Date	State Rate	Local Rate [*]	Combined Rate
1/01/17	Current	6.00%	1.25%	7.25%
1/01/13	12/31/16	<u>6.50%</u> ^{**}	1.00%	7.50%
07/01/11	12/31/12	<u>6.25%</u> ^{**}	1.00%	7.25%
4/01/09	6/30/11	<u>7.25%</u> ^{**}	1.00%	8.25%
7/01/04	3/31/09	<u>6.25%</u> ^{**}	1.00%	7.25%
1/01/02	6/30/04	6.00%	1.25%	7.25%
1/01/01	12/31/01	5.75%	1.25%	7.00%
7/15/91	12/31/00	6.00%	1.25%	7.25%
1/01/91	7/14/91	4.75%	1.25%	6.00%
12/01/89	12/31/90	5.00%	1.25%	6.25%
4/01/74	11/30/89	4.75%	1.25%	6.00%
10/01/73	3/31/74	3.75%	1.25%	5.00%

Effective Date	End Date	State Rate	Local Rate [*]	Combined Rate
7/01/73	9/30/73	4.75%	1.25%	6.00%
7/01/72	6/30/73	3.75%	1.25%	5.00%
8/01/67	6/30/72	4.00%	1.00%	5.00%
1/01/62	7/31/67	3.00%	1.00%	4.00%
7/01/49	12/31/61	3.00%		3.00%
7/01/43	6/30/49	2.50%		2.50%
7/01/35	6/30/43	3.00%		3.00%
<u>8/01/33</u> ^{***}	6/30/35	2.50%		2.50%

* The Bradley-Burns Uniform Local Sales and Use Tax Law was enacted in 1955. The law authorizes counties to impose a sales and use tax. Effective January 1, 1962, all counties have adopted ordinances for the California Department of Tax and Fee Administration formerly the Board of Equalization to collect the local tax (Tehama County did not conform from 01/01/65 to 09/30/65).

** Effective July 1, 2004, the rates on a sales tax return do not match these rates. This is due to changes of the funding procedure involving sales, local, and property taxes implemented as a result of the March 2, 2004, voter approval of the "Economic Recovery Bond Act." Please refer to Return and Schedule A Instructions of the State, Local, and District Sales and Use Tax Return for more information.

*** Sales tax only. The use tax was enacted effective July 1, 1935.

Note: The rates above exclude district taxes. For more information on district taxes please see [CDTFA-105, District Sales and Use Tax Rates](#) (cdtfa.ca.gov/formspubs/cdtfa105.pdf), [Publication 44, District Taxes](#) (cdtfa.ca.gov/formspubs/pub44/), and [Publication 105, District Taxes and Sales Delivered in California](#) (cdtfa.ca.gov/formspubs/pub105/).

To view a history of the historical tax rates in California cities and counties, please go to the [Historical Tax Rates in California Cities and Counties \(cdtfa.ca.gov/taxes-and-fees/archive-rates.htm\)](https://cdtfa.ca.gov/taxes-and-fees/archive-rates.htm) page.