

Laws, Regulations, and Annotations

Search Business Taxes Law Guide



[BTLG Table of Contents](#) **Business Taxes Law Guide — Revision 2026**
(cdtfa.ca.gov/lawguides/business-taxes-law-guide.html) > [Transactions And Use Tax Law \(transactions-and-use-tax-law.html\)](#) > [Chapter 1 \(transactions-and-use-tax-law-ch1.html\)](#) > [Section 7251.1](#)

Transactions And Use Tax Law

Revenue and Taxation Code

Division 2. Other Taxes

Part 1.6. Transactions and Use Taxes

Chapter 1. General Provisions and Definitions

Section 7251.1

7251.1. **Limitation: Rate of Tax.** The combined rate of all taxes imposed in accordance with this part in any county may not exceed 2 percent. No tax shall be considered to be in accordance with this part if, upon its adoption, the combined rate in the county will exceed 2 percent.

History—Added by Stats. 1987, Ch. 786, effective January 1, 1988.
Stats. 1991, Ch. 1024, in effect January 1, 1991, substituted "1.5" for
"1" after "exceed". Stats. 2003, Ch. 709 (SB 566), in effect January 1,
2004, substituted "2 percent" for "1.5 percent" after "exceed" twice.