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| Title: | | Contents: | M-1200 |
| SALES OR USE TAX | | Submitted By: | Purchasing Division |
| | | Approved By: | Purchasing Agent |
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Sales Tax

The County of Los Angeles is required to pay California state sales tax on all taxable (tangible personal property) purchases. The County does not maintain an exemption status and is subject to the payment of sale tax on all purchases.

Purchases From Vendors with Valid Seller's Permit

The County shall pay sales tax on taxable purchases from vendors who possess and maintain a California State "Valid Seller's Permit." as required by the California State, Board of Equalization. Vendors who sell personal property from outside of the State of California and possess a valid California seller's permit shall pay the sales tax. Departments may verify the seller's permit number by contacting the California State Board of Equalization, or via the Internet at www.boe.ca.gov/.

Note: Vendor's without a "Valid Seller's Permit" may not remit the sales tax to the State of California, Board of Equalization; therefore, the County (i.e., department) will be subject to payment of the sales tax. The County (department) is subject to audits by the State of California, and may be liable for payment of sales tax on purchases made from previous years.

Awards/Invoices

All awards and vendor invoices shall distinguish material costs from labor costs. Invoices shall reflect sales tax where applicable.

Surplus Personal Property

The sale of County surplus personal property is subject to California sales tax. Buyers of County surplus property must pay California sales tax unless they can provide a valid California seller's permit number.