

**CITY OF WEST SACRAMENTO**

**BOOK OF FEES**

Description	Authority	Effective Date
<b>SALES AND USE TAX</b>	<b>Municipal Code 3.24.030</b>	<b>Jan. 21, 1987</b>

Tax Schedule:

The sales and use tax rate of one percent (1%) is imposed on retailers for the privilege of selling at retail, or on users in California of property purchased outside the state. The tax is based on the sales price of any taxable transaction of tangible personal property. Leases are considered to be a continuing sale or use and are subject to taxation.

**HISTORY:**

<u>AUTHORITY</u>	<u>DATE</u>	<u>ACTION</u>
M.C. 3.24.030	1/21/87	Tax enacted.