

Figure REV-08  
**Combined State and Local Sales and Use Tax**  
**Rates by County**  
**(Rates in Effect on January 1, 2007)**

County	Tax Rate	County	Tax Rate	County	Tax Rate
Alameda .....	8.75%	Madera .....	7.25%	San Joaquin <sup>16/</sup> .....	7.75%
Alpine .....	7.25%	Marin <sup>7/</sup> .....	7.75%	San Luis Obispo .....	7.25%
Amador .....	7.25%	Mariposa .....	7.75%	San Mateo .....	8.25%
Butte .....	7.25%	Mendocino <sup>8/</sup> .....	7.25%	Santa Barbara .....	7.75%
Calaveras .....	7.25%	Merced <sup>9/</sup> .....	7.25%	Santa Clara .....	8.25%
Colusa .....	7.25%	Modoc .....	7.25%	Santa Cruz <sup>17/</sup> .....	8.00%
Contra Costa <sup>1/</sup> .....	8.25%	Mono .....	7.25%	Shasta .....	7.25%
Del Norte .....	7.25%	Monterey <sup>10/</sup> .....	7.25%	Sierra .....	7.25%
El Dorado <sup>2/</sup> .....	7.25%	Napa .....	7.75%	Siskiyou .....	7.25%
Fresno <sup>3/</sup> .....	7.975%	Nevada <sup>11/</sup> .....	7.375%	Solano .....	7.375%
Glenn .....	7.25%	Orange <sup>12/</sup> .....	7.75%	Sonoma <sup>18/</sup> .....	7.75%
Humboldt <sup>4/</sup> .....	7.25%	Placer .....	7.25%	Stanislaus .....	7.375%
Imperial .....	7.75%	Plumas .....	7.25%	Sutter .....	7.25%
Inyo .....	7.75%	Riverside .....	7.75%	Tehama .....	7.25%
Kern .....	7.25%	Sacramento .....	7.75%	Trinity .....	7.25%
Kings .....	7.25%	San Benito <sup>13/</sup> .....	7.25%	Tulare <sup>19/</sup> .....	7.25%
Lake <sup>5/</sup> .....	7.25%	San Bernardino <sup>14/</sup> .....	7.75%	Tuolumne <sup>20/</sup> .....	7.25%
Lassen .....	7.25%	San Diego <sup>15/</sup> .....	7.75%	Ventura .....	7.25%
Los Angeles <sup>6/</sup> .....	8.25%	San Francisco .....	8.50%	Yolo <sup>21/</sup> .....	7.25%
				Yuba .....	7.25%

<sup>1/</sup> 8.75% for sales in the City of Richmond.

<sup>2/</sup> 7.50% for sales in the City of Placerville and 7.75% for sales in the City of South Lake Tahoe.

<sup>3/</sup> 8.275% for sales in the City of Clovis.

<sup>4/</sup> 8.25% for sales in the City of Trinidad.

<sup>5/</sup> 7.75% for sales in the City of Clearlake and the City of Lakeport.

<sup>6/</sup> 8.75% for sales in the City of Avalon.

<sup>7/</sup> 8.25% for sales in the City of San Rafael.

<sup>8/</sup> 7.75% for sales in the Cities of Fort Bragg, Point Arena, Ukiah, and Willits.

<sup>9/</sup> 7.75% for sales in the City of Merced and the City of Los Banos.

<sup>10/</sup> 7.75% for sales in the City of Salinas and Sand City.

<sup>11/</sup> 7.875% for sales in the City of Truckee.

<sup>12/</sup> 8.25% for sales in the City of Laguna Beach.

<sup>13/</sup> 8.00% for sales in the City of San Juan Bautista.

<sup>14/</sup> 8.00% for sales in the City of Montclair.

<sup>15/</sup> 8.25% for sales in the City of El Cajon and 8.75% for sales in National City.

<sup>16/</sup> 8.00% for sales in the City of Stockton.

<sup>17/</sup> 8.25% for sales in the City of Santa Cruz and the City of Capitola. 8.50% for sales in the City of Scotts Valley.

<sup>18/</sup> 8.00% for sales in the City of Sebastopol and the City of Santa Rosa.

<sup>19/</sup> 7.50% for sales in the City of Visalia. 7.75% for sales in the Cities of Farmersville, Porterville, and Tulare.

8.00% for sales in the City of Dinuba.

<sup>20/</sup> 7.75% for sales in the City of Sonora.

<sup>21/</sup> 7.75% for sales in the City of Woodland, the City of West Sacramento, and the City of Davis.