

## **California Sales & Use Tax**

7.325%	State Tax Base
0.50%	District Tax Transportation Authority
7.875%	Total Sales and Use Tax

California State University, Fresno is not tax exempt. If an item is taxable, sales tax should be included on invoice.

Accounts Payable computes and charges a use tax to the department on invoices from out of State vendors that do not charge sales tax when applicable.

See the following Sales & Use Tax general list for guidelines.

## Sales & Use Tax

### NOT TAXABLE

Freight  
UPS  
Dispatch  
Shipping Alone  
Postage Alone  
Service Charge  
Insurance  
Air Freight  
Delivery  
Prepaid  
Postage & Parcel Post  
Postage & Transport.  
Transportation  
Surtax  
Billing Charge  
Forwarding Cost  
Freight, Pkg. & Insurance  
Mailing Cost  
Bank Commission  
Labor  
Advertisements  
Maintenance  
Copies  
Service  
Honorarium  
Reimbursements  
Film Rental  
Modeling  
Registrations  
Feed  
Fertilizer  
Seed  
Ambulatory  
Fax  
Maintenance (Service)  
Software Maintenance  
(Internet, Electronic)  
Subscriptions 1 Year Only  
(Receive 4 Times But Not More Than 60)

### TAXABLE

Freight Delivered In Own Truck  
Postage & Packing Together  
Shipping & Handling  
Postage & Handling  
Packing & Handling  
Handling Alone  
Packing Alone  
Transportation & Handling  
Delivery & Handling  
Carriage  
Freight & Handling  
Invoicing & Handling  
Newspaper-If Delivered By  
Common Carrier  
Software License Fee  
Software Maintenance  
(Must Receive A Tangible Item  
Cd Rom, Disk Magnetic Tape)  
Fabrication Labor