

Sales and Use Tax

April 1, 2009

California State University- Fresno is subject to California sales or use tax on the purchase of goods and services considered taxable by the California State Board of Equalization. The State Sales/Use tax rate for Fresno County is 8.975%.

Sales Tax vs. Use Tax

Although the rates for sales and use tax are the exact same, the method they are collected and charged is different.

Sales tax

- CSUF pays sales tax on taxable purchases directly to California vendors or out of state vendors registered with the State Board of Equalization.
- Sales tax on Invoices and receipts must be listed separately from the price of the goods or service.

Use tax

If the vendor does not charge sales tax or if the vendor is located outside of the State of California, the University is required to pay the State of California the amount of sales tax that would have been paid on the transaction.

- CSUF pays use tax on taxable purchases directly to the State Board of Equalization, rather than to the vendor.
- Use tax generally applies to out-of-state vendors who are not registered with the California State Board of Equalization.
- Use tax will not be listed on invoices and receipts.
- If the appropriate sales tax is not charged at the time of the transaction, the university will pay the required amount to the State Board of Equalization on a quarterly basis. The department account will be charged for the portion of the tax owed per transaction.

The use tax is charged to the department when the invoice is processed

Use tax for Procurement Card charges are to be paid to the State Board of Equalization on monthly basis. If you have any questions, please contact Celia Gonzalez 278-5485.