

California Sales Tax Info Sheet

SalesTaxHandbook.com Info Sheets - The Comprehensive Sales Tax Resource

State Sales Tax	Local Sales Tax Range	Average Local Tax	Average Combined Tax	Max Combined Tax
6.5%	1.25% - 3.75%	2.04%	8.54%	10.25%

California has a statewide sales tax rate of **6.5%**, which was introduced in 1933. This data sheet was last updated in April 2016 by SalesTaxHandbook.com.

What is exempt from sales taxes in California?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how California taxes five types of commonly-exempted goods:

Clothing



6.5%

Groceries



EXEMPT

Prepared Food



6.5%

Prescription Drugs



EXEMPT

OTC Drugs



6.5%

Are services subject to sales tax in California?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In California, services are generally not taxable. To learn more, see salestaxhandbook.com/california/sales-tax-taxability#services.

Local Sales Taxes in California

Municipal governments in California are also allowed to collect a **local-option sales tax** that ranges from 1.25% to 3.75% across the state, with an average local tax of 2.04% (for a total of 8.54% when combined with the state sales tax). The maximum local tax rate allowed by California law is 3.5%. Below are listed local sales tax rates for the five largest cities in California. You can find other California city and county sales tax rates at salestaxhandbook.com/california/rates.

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
Los Angeles, CA	6.25%	0.25%	N/A	2.5%	9%
San Diego, CA	6.25%	0.25%	N/A	1.5%	8%
San Jose, CA	6.25%	0.25%	N/A	2.25%	8.75%
San Francisco, CA	6.25%	0.25%	N/A	2.25%	8.75%
Fresno, CA	6.25%	0.25%	N/A	1.73%	8.23%

To learn more, visit the California Sales Tax Handbook at SalesTaxHandbook.com/California