

Sales and Use Tax Rates	
Rate	Jurisdiction
4.75%	State (General Fund)
0.25%	State (Fiscal Recovery Fund)
0.50%	State (Local Revenue Fund)
0.25%	State (General Fund)
0.50%	State (Local Public Safety Fund)
1.00%	Local (County/City)
	0.25% - County transportation funds
	0.75% - City and county operations
7.25%	Total Statewide Base Sales/Use Tax
District Tax Rates	
0.125%	Fresno County - Public Library Sales & Use Tax
0.50%	Fresno County - Transportation Authority
0.10%	Fresno County - Zoo Authority
7.975%	Total Fresno/Fresno County Sales & Use Tax
0.30%	City of Clovis - Public Safety Sales & Use Tax
8.275%	Total City of Clovis Sales & Use Tax

Source: California State Board of Equalization, www.boe.ca.gov. Phone: (800) 400-7115.

California Income Taxes	
Rate	Description
1.5%	S-Corporation
8.84%	C-Corporation
10.84%	Bank & Financial C-Corporation
3.50%	Financial S-Corporation
1% - 9.3%	Personal Income Tax

Source: California Franchise Tax Board, www.ftb.ca.gov. Phone: (800) 852-5711.