

# California State Tax Information

## California

### **Am I exempt from state taxes?**

**IBA/ Travel Card** - IBA cards are subject to sales tax but might be exempt from occupancy tax depending on county policy.

**CBA/ Purchase Card** - Yes, CBA cards are exempt.

### **What forms if any will I need?**

California does not require the presentation of any forms or documentation to qualify for tax exemption at the state level. At the county level, however, there may be required forms. See additional information or instructions section below for more details.

### **Who is the main point of contact?**

California State Board of Equalization:  
(800) 400-7115 or  
(916) 445-6362

### **What are the important links?**

- [California State Board of Equalization](#)
- [Pub 102: Sales to the United States Government](#)
- [Regulation 1614](#)

### **Are there any additional information or instructions?**

California hotels may charge an occupancy tax and this tax is determined by each COUNTY, not the state. Please visit the county's website prior to traveling for more information. In addition, we encourage all travelers to call their hotel in advance to confirm what documentation or forms are required to qualify for occupancy tax exemption.

Part (a) of California Regulation 1614 clarifies California's policy on CBA and IBA tax exemption:

"Where payment for tangible personal property sold or consumed in this state is made partly by the United States or its instrumentalities and partly by nonexempt persons, the payment is exempt to the extent of the United States' or its instrumentality's share provided it is made directly to the vendor by the United States or its instrumentality. If the nonexempt party makes full payment and then seeks reimbursement from the United States or its instrumentality, the entire amount is taxable even though the United States or its instrumentality may reimburse the party in full or in part."