



County of Riverside
OFFICE OF THE AUDITOR-CONTROLLER
STANDARD PRACTICE MANUAL

SUBJECT: Sales and Use Tax

SECTION:	8	CATEGORY: Accounts Payable
POLICY NUMBER:	805	
REVISED/ LAST REVIEWED:	3/25/02	APPROVED BY: <i>Robert Byrd</i>

PURPOSE: To provide uniform instructions for the collection and recording of sales and use tax.

SCOPE: Applies to County departments, agencies, special districts, and authorities, that are governed by Riverside County Board of Supervisor, and/or which maintain funds in the County Treasury.

POLICY: The County of Riverside and all entities established therein are not exempt from paying California Sales Tax to qualified vendors doing business with the County. Unless a specific order is identified as a resale purchase, the County will pay any applicable sales tax.

Purchases made from vendors out of state are subject to California Use Tax. It is imperative that use tax is captured and paid if the invoice does not reflect sales tax.

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