



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

YOLANDA RICHARDSON
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

CRS
711

Consumer Designation for Qualified All-Volunteer Fire Departments is Extended through January 1, 2026

Recently enacted legislation, [Senate Bill 38](#) (Stats. 2020, ch. 78), extends through January 1, 2026, the consumer designation for qualified all-volunteer fire departments established by [Senate Bill 598](#) (Stats. 2015, ch. 248). Generally, these qualified fire departments are not required to have a seller's permit or file sales and use tax returns to report sales of merchandise (tangible personal property), including clothing and hot prepared food products, when the profits are used solely and exclusively to further the departments' purposes. Instead, they are considered the consumers of the items sold. As consumers, tax applies when the qualified fire departments purchase the items to sell.

Who Qualifies?

To qualify, an "all-volunteer fire department" must meet **all** of the following requirements:

- Members may be unpaid, paid hourly, or per incident, but cannot be paid a regular salary;
- The department's purpose is to protect the lives, property, and environment within a designated geographical area from fires, disasters, and emergency incidents through education, prevention, training, and emergency response;
- The department is regularly organized for volunteer fire department purposes;
- The department qualifies as a tax-exempt nonprofit organization; and
- The department's gross receipts from the sale of tangible personal property in each of the two preceding calendar years is less than \$100,000.

For More Information

Additional information can be found on our *Tax Guide for Nonprofit Organizations* at www.cdtfa.ca.gov/industry/nonprofit-organizations.htm. The guide will be updated as more information becomes available.

If you have any questions, please call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.