



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
651 Bannan Street, Suite 100  
Sacramento, CA 95811

**GAVIN NEWSOM**  
Governor

**AMY TONG**  
Secretary  
Government Operations Agency

**NICOLAS MADUROS**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

CRS  
711

## Grass Valley District Tax Operative Date Changed from July 1, 2024, to October 1, 2024

California voters approved the district tax change for the City of Grass Valley (Nevada County) in the March 2024 election. The California Department of Tax and Fee Administration (CDTFA) has determined that, pursuant to [Revenue and Taxation Code section 7265<sup>1</sup>](#), the operative date for the district tax in the City of Grass Valley is October 1, 2024. This is the first day of the first calendar quarter commencing more than 110 days after the adoption of the ordinance. The operative date of July 1, 2024, we provided in our May 2024 special notice does not apply.

DISTRICT TAX RATE				
Citywide	Current Code	Through September 30, 2024	New Code	Operative October 1, 2024
City of Grass Valley (located in Nevada County)	642	8.500%	A81	8.875%

If you collect tax on your sales in excess of the 8.50% tax rate prior to October 1, 2024, you must report and pay the full amount of tax collected on your sales and use tax return(s) or refund any excess tax reimbursement to your customers who have already paid this tax to you. If you pay the tax to CDTFA and have refunded or plan to refund your customers the excess tax collected, you may file a claim for refund. You should retain documentation to support any excess tax reimbursement refunded to your customers.

The tax rate and tax code reflected above will be available to view and download as a spreadsheet on our webpage, [California City & County Sales & Use Tax Rates](#) (scroll down to *Download* for the spreadsheet).

To find a specific tax rate for your area or business location on our website, from the Tax & Fee Rates section, select See Tax Rates and then select Sales and Use Tax Rates. You will then be on the California City & County Sales & Use Tax Rates webpage. Select [Find a Sales and Use Tax Rate by Address](#) under the Current Tax Rates section, enter in the address, and select Search.

If you have questions about this notice, please call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available to assist you Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

<sup>1</sup> [www.cdtfa.ca.gov/lawguides/vol1/tutl/7265.html](http://www.cdtfa.ca.gov/lawguides/vol1/tutl/7265.html)