# California sales-tax guide

Stillpost | Current as of 2026-08-31

**State:** California
**Agency:** California Department of Tax and Fee Administration (CDTFA)
**Reviewed:** 2026-08-31

Rates: California starts with a 6% state base plus a mandatory 1.25% uniform local tax, creating a 7.25% statewide floor. City, county, and district overlays vary by the buyer ship-to address and are collected and remitted on the same CDTFA return.

Nexus: California Revenue and Taxation Code section 6203 uses a $500,000 gross-receipts threshold for California-bound sales, with no transaction-count alternative. After crossing it, register through CDTFA Online Services and collect on California-bound sales.

Taxability: Tangible personal property is generally taxable. Services are generally not taxable unless tied to taxable tangible personal property. Electronically transferred software without tangible media is generally not taxable. Hosted SaaS access is generally non-taxable on that fact pattern, but bundled hardware, media, downloads, or installation require fact-specific review.

Filing: Most new and active permits file monthly by the last day of the month following the reporting period. CDTFA may assign quarterly or annual filing instead. Permit holders still file required no-activity returns.

Penalties: Late filing or payment can trigger penalties and interest. Do not rely on a fixed penalty table: review current CDTFA Publication 75 and the interest-rate guidance for the applicable return, payment, relief, and calculation rules.

Official CDTFA sources: Rates: https://www.cdtfa.ca.gov/taxes-and-fees/rates.htm | Nexus: https://www.cdtfa.ca.gov/industry/wayfair/general-information.htm | Filing dates: https://www.cdtfa.ca.gov/taxes-and-fees/sales-use-tax-returns-filing-dates.htm | Software and technology: https://www.cdtfa.ca.gov/taxes-and-fees/software-technology-transfer-agreements.htm | Marketplace facilitators: https://www.cdtfa.ca.gov/industry/MPFAct.htm | Publication 75: https://www.cdtfa.ca.gov/formspubs/pub75/ | Interest rates: https://www.cdtfa.ca.gov/taxes-and-fees/interest-rates.htm | Online Services: https://onlineservices.cdtfa.ca.gov/

Reference only. Rates, nexus, filing assignments, penalties, and source URLs can change. Confirm current requirements with the CDTFA before relying on this guide.