



# COUNTY OF SACRAMENTO DEPARTMENT OF FINANCE

## TAX COLLECTION AND LICENSING

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## UTILITY USER TAX (UUT) RATE SCHEDULE

The UUT is authorized by Revenue and Taxation Code Section 7284.2(a) and Sacramento County Ordinance chapter 3.40. UUT is a usage tax on service charges billed to a billing address in the unincorporated areas of Sacramento County.

**The UUT rate for all utility services is 2.5% of the amount charged to the customer using the service.**

### **ELECTRICITY:**

Sacramento County ordinance applies to every person using electrical energy. The County Ordinance exempts from UUT the first \$45.00 in total monthly charges made for electrical energy to a residential service user.

### **GAS:**

Sacramento County ordinance applies to every person using gas. The County Ordinance exempts from UUT the baseline rate usage for Sacramento County approved by the California Public Utilities Commission for gas furnished to a residential service user. The baseline rate usage varies between winter and summer and is based on the climate zone (zip code). Winter is November 1 to March 31 and Summer is April 1 to October 31. The baseline therm quantities are: Summer is .46 therms and Winter is 1.92 therms. Multiply the daily quantity by the number of billing days in the month to find the baseline for the month. For more information, go to <http://www.pge.com/baseline/>.

### **TELEPHONE:**

Sacramento County ordinance applies to non-cellular "telephone corporations" so we do not tax Internet/VOIP/broadband phone service; however, any portion of the calls that goes to a switching station and then over land transmission lines is considered taxable under our ordinance. So whether the usage is billed as a bundled flat rate or individual line items, only the land transmission portion is taxable.

### **CABLE:**

Sacramento County ordinance applies to every person using cable television service.

### **SEWER:**

Sacramento County ordinance applies to every person using sewer service.

### **INTEREST AND PENALTIES:**

The tax is due on or before the last day of the month following the reporting period in which the tax was collected. If the tax is not paid on or before the due date, a penalty of 5%, plus interest of one and one-half percent (1.5%), is assessed and due. If payment is not remitted within two working days after the date of delinquency an additional 15% penalty is due for a total of 20% of the amount of tax owed. The one and one-half percent (1.5%) will continue to accrue until paid in full.

Once delinquent, payment in full of the UUT plus penalties and interest is required. Partial payments cannot be accepted. Interest will continue to accrue on the full amount of tax due until paid in full.

### **EXEMPTIONS:**

Utility User Tax shall not be levied on any governmental agency. For more information, please refer to the County Ordinance.