



Sales and Use Tax Exclusion (STE) Program Executive Director's Determinations

Updated: December 13, 2024

The following determinations are used in the STE application evaluation:

Discount Rate [4 CCR §10033(c)(1)(C)(i)]: 3.75%, based on the state's cost of borrowing as reflected by the yield on a 30-year tax exempt general obligation pursuant to the most recent Debt Affordability Report prepared by the State Treasurer's Office.

Current Statewide Average Sales Tax Rate, STR [4 CCR §10033(c)(1)(G)(i)a]: 8.48%, based on information collected by the California Department of Tax and Fee Administration.

Current Average State Income Tax Rate, SIR [4 CCR §10033(c)(1)(G)(i)b]: 6.11%, based on the average of the most recent two year's data regarding adjusted gross income and total tax liability from the Franchise Tax Board.

Ratio of State and Local Government Revenues to Gross State Output, GRSO [4 CCR §10033(c)(1)(G)(ii)a]: 8.10%, based on the sum of the latest two-year average of actual state general fund revenues from the California Department of Finance, the latest two-year average of actual aggregate city and county revenues excluding intergovernmental transfers and service charges from the California State Controller's Office, divided by the latest two-year average of gross state product from U.S. Department of Commerce's Bureau of Economic Analysis.

Current Property Tax Rate, PTR [4 CCR §10033(c)(1)(G)(i)(d)(i)]: rates in table below, based on the latest annual average tax rate from the Board of Equalization.

County	Rate	County	Rate
Alameda	1.24%	Orange	1.07%
Alpine	1.03%	Placer	1.09%
Amador	1.01%	Plumas	1.10%
Butte	1.12%	Riverside	1.19%
Calaveras	1.09%	Sacramento	1.15%
Colusa	1.10%	San Benito	1.21%
Contra Costa	1.16%	San Bernardino	1.14%
Del Norte	1.04%	San Diego	1.17%
El Dorado	1.07%	San Francisco	1.18%
Fresno	1.21%	San Joaquin	1.13%
Glenn	1.09%	San Luis Obispo	1.09%
Humboldt	1.12%	San Mateo	1.11%
Imperial	1.21%	Santa Barbara	1.07%
Inyo	1.07%	Santa Clara	1.21%
Kern	1.24%	Santa Cruz	1.11%
Kings	1.08%	Shasta	1.10%
Lake	1.12%	Sierra	1.00%
Lassen	1.02%	Siskiyou	1.05%
Los Angeles	1.16%	Solano	1.18%
Madera	1.10%	Sonoma	1.13%
Marin	1.13%	Stanislaus	1.11%
Mariposa	1.04%	Sutter	1.10%
Mendocino	1.17%	Tehama	1.06%
Merced	1.08%	Trinity	1.04%
Modoc	1.00%	Tulare	1.09%
Mono	1.15%	Tuolumne	1.08%
Monterey	1.10%	Ventura	1.10%
NAPA	1.10%	Yolo	1.11%
Nevada	1.06%		

Current Annual Average Unemployment Rate for the State and Counties

[4 CCR §10033(c)(5)(A)(i)]: 5.3% for the state (county rates in table below), based on the most recent annual data from the Employment Development Department.

County	Rate	County	Rate
California	5.3%	Orange	4.0%
Alameda	4.7%	Placer	4.2%
Alpine	6.9%	Plumas	7.7%
Amador	5.4%	Riverside	5.4%
Butte	5.9%	Sacramento	4.9%
Calaveras	4.7%	San Benito	6.6%
Colusa	13.6%	San Bernardino	5.2%
Contra Costa	4.7%	San Diego	4.5%
Del Norte	6.1%	San Francisco	3.7%
El Dorado	4.5%	San Joaquin	6.7%
Fresno	8.0%	San Luis Obispo	3.9%
Glenn	6.8%	San Mateo	3.5%
Humboldt	5.2%	Santa Barbara	4.5%
Imperial	18.0%	Santa Clara	4.1%
Inyo	4.0%	Santa Cruz	6.2%
Kern	8.9%	Shasta	5.6%
Kings	8.7%	Sierra	5.2%
Lake	6.2%	Siskiyou	6.9%
Lassen	5.8%	Solano	5.2%
Los Angeles	5.5%	Sonoma	4.1%
Madera	7.8%	Stanislaus	7.0%
Marin	3.8%	Sutter	8.3%
Mariposa	5.3%	Tehama	6.3%
Mendocino	5.2%	Trinity	5.9%
Merced	9.6%	Tulare	10.7%
Modoc	6.9%	Tuolumne	5.4%
Mono	4.0%	Ventura	4.7%
Monterey	7.4%	Yolo	5.3%
Napa	4.0%	Yuba	7.2%
Nevada	4.3%		