

# Uniform Local Sales And Use Tax Regulations

Title 18. Public Revenues

Division 2. California Department of Tax and Fee Administration — Business Taxes  
(State Board of Equalization — Business Taxes — See Chapters 6 and 9.9)

Chapter 4. Sales and Use Tax

Article 19. Bradley-Burns Uniform Local Sales and Use Taxes

Regulation 1802

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## **Regulation 1802. Place of Sale and Use for Purposes of Bradley-Burns Uniform Local Sales and Use Taxes.**

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(c) Transactions Negotiated Out of State and Delivered from the Retailer's Stock of Tangible Personal Property in California.

(1) If an out-of-state retailer does not have a permanent place of business in this state other than a stock of tangible personal property, the place of sale is the city, county, or city and county from which delivery or shipment is made. Local tax collected by the Board for such sales will be distributed to that city, county, or city and county.