



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

Updated: March 20, 2026

The following determinations are used in the STE application evaluation (based on data available as of March 2026):

Discount Rate [4 CCR §10033(c)(1)(C)(i)]: 4.50%, 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]: 8.50%, 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]: 6.54%, 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]: 7.05%, 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 County	1.22%	Orange County	1.06%
Alpine County	1.03%	Placer County	1.07%
Amador County	1.01%	Plumas County	1.10%
Butte County	1.11%	Riverside County	1.17%
Calaveras County	1.08%	Sacramento County	1.16%
Colusa County	1.10%	San Benito County	1.20%
Contra Costa County	1.15%	San Bernardino County	1.13%
Del Norte County	1.04%	San Diego County	1.17%
El Dorado County	1.06%	San Francisco County	1.17%
Fresno County	1.21%	San Joaquin County	1.12%
Glenn County	1.10%	San Luis Obispo County	1.09%
Humboldt County	1.09%	San Mateo County	1.12%
Imperial County	1.17%	Santa Barbara County	1.07%
Inyo County	1.05%	Santa Clara County	1.19%
Kern County	1.25%	Santa Cruz County	1.10%
Kings County	1.07%	Shasta County	1.10%
Lake County	1.12%	Sierra County	1.00%
Lassen County	1.02%	Siskiyou County	1.05%
Los Angeles County	1.18%	Solano County	1.18%
Madera County	1.12%	Sonoma County	1.14%
Marin County	1.13%	Stanislaus County	1.12%
Mariposa County	1.03%	Sutter County	1.09%
Mendocino County	1.15%	Tehama County	1.06%
Merced County	1.07%	Trinity County	1.04%
Modoc County	1.00%	Tulare County	1.10%
Mono County	1.11%	Tuolumne County	1.07%
Monterey County	1.10%	Ventura County	1.12%
Napa County	1.10%	Yolo County	1.11%
Nevada County	1.05%	Yuba County	1.10%

Current Annual Average Unemployment Rate for the State and Counties

[4 CCR §10033(c)(5)(A)(i)]: 5.47% for the state (county rates in table below), based on the most recent annual data from the Employment Development Department.

County	Rate	County	Rate
Alameda County	4.65%	Orange County	4.15%
Alpine County	8.37%	Placer County	4.33%
Amador County	5.92%	Plumas County	7.51%
Butte County	6.06%	Riverside County	5.57%
Calaveras County	6.35%	Sacramento County	5.03%
Colusa County	13.13%	San Benito County	6.70%
Contra Costa County	4.77%	San Bernardino County	5.38%
Del Norte County	6.41%	San Diego County	4.59%
El Dorado County	4.97%	San Francisco County	4.00%
Fresno County	8.33%	San Joaquin County	6.65%
Glenn County	7.25%	San Luis Obispo County	4.46%
Humboldt County	5.30%	San Mateo County	3.82%
Imperial County	18.97%	Santa Barbara County	4.70%
Inyo County	4.51%	Santa Clara County	4.25%
Kern County	8.79%	Santa Cruz County	6.23%
Kings County	9.30%	Shasta County	5.49%
Lake County	7.31%	Sierra County	5.40%
Lassen County	6.31%	Siskiyou County	7.29%
Los Angeles County	5.71%	Solano County	5.36%
Madera County	7.85%	Sonoma County	4.40%
Marin County	4.17%	Stanislaus County	7.04%
Mariposa County	5.77%	Sutter County	8.65%
Mendocino County	5.80%	Tehama County	6.45%
Merced County	9.99%	Trinity County	6.08%
Modoc County	6.92%	Tulare County	10.53%
Mono County	4.22%	Tuolumne County	5.42%
Monterey County	7.52%	Ventura County	4.85%
Napa County	4.16%	Yolo County	5.73%
Nevada County	4.84%	Yuba County	6.93%