

AGENCY PROFILE

What veterinary practices need to know about regulatory agencies.

<p>Agency Name</p>	<p>California Board of Equalization</p>
<p>Logo</p>	
<p>General Info/ Agency Mission</p>	<p>The mission of the State Board of Equalization (BOE) is to serve the public through fair, effective, and efficient tax administration.</p>
<p>Legal Authority</p>	<p>Established in 1879 by a constitutional amendment, the BOE was initially charged with responsibility for ensuring that county property tax assessment practices were equal and uniform throughout the state. Currently the tax programs administered by the BOE are concentrated in four general areas: sales and use taxes, property taxes, special taxes and the tax appellate program. Also see Revenue generating tax and fee programs administered by the Board of Equalization</p>
<p>What it means to you</p>	<p>The Board of Equalization issues Seller's permits, which most veterinary practices must have in order to sell items to clients or the public. To apply for a Seller's permit, click here. If you conduct taxable sales, BOE inspectors may visit your business. To help understand how BOE tax laws apply to veterinary practices, the BOE publishes this guide. Investigators will most likely be looking for sales tax evasion if they inspect a practice.</p>
<p>Contact</p>	<p>Address: P.O. Box 942879 Sacramento, CA 94279 Main Telephone: 800-400-7115 Website: https://www.boe.ca.gov/ and https://www.cdtfa.ca.gov/ By email: https://www.cdtfa.ca.gov/email/</p>