

FAQ REGARDING THE SALES TAX CODE

Who must register to collect sales tax?

All sellers are REQUIRED to register for sales tax collection. A seller must be structured as a sole proprietor, partnership, or for-profit, or non-profit corporations.

Do taxes need to get reported 12-months per year?

No. Only Passenger Transportation Business Tax filers re required to file year round. Sales tax is only reported for services performed or goods sold after March 31 and before October 1. **WMC 3.08.010 Levy of tax.**

Who is responsible for paying the tax?

The sales tax is a consumer tax, therefore, the buyer is responsible for paying the tax. The seller (registered business) is **LIABLE** for collection and remittance to the City Whittier, all taxes collated **AND** those taxes that should have been collected

What sales transactions are taxable?

All sales transactions including retail sales, wholesale sales, rents, and services are taxable unless specifically exempted by the City of Whittier by the **WMC 03.08.100.**

What are the filing periods for sales tax returns?

All sellers shall file sales tax returns on a quarterly basis.

When are the returns due?

Completed sales tax returns are due no later than the first business day following the last day of the month following the end of each reporting period. WMC 3.09.030 (i.e., March's reporting period is due by the first business day of May).