



## **FREQUENTLY ASKED QUESTIONS ON THE SALES TAX CODE**

### **Who must register to collect sales tax?**

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

### **Do taxes need to get reported 12 months a year?**

*No. Only Passenger Transportation Business Tax filers are required to file each month. Sales tax is only reported for services performed or goods sold after March 31<sup>st</sup> and before October 1. **WMC- 3.08.010***

### **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 of Whittier, all taxes collected **AND** those taxes that should have been collected.*

### **What sale 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- 3.08.100**.*

### **What are the filing periods for sales tax returns?**

*All sellers shall file sales tax returns on a monthly 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 the first business day of May.)*