

Tax Revenue Sharing Agreement Reporting Form

Regulation 1808 requires every local agency to electronically complete and submit a tax revenue sharing agreement reporting form to the Department by April 30 of each year to report the tax revenue sharing agreement information required to be reported by Revenue and Taxation Code (RTC) section 7213 for the immediately preceding fiscal year.

To complete this form, you will need the following information:

- Your local agency's jurisdiction code number.
- The end date of the fiscal year (e.g., June 30, 2024) for which information is being reported.
- Whether your local agency rebated sales and use tax revenue pursuant to a tax revenue sharing agreement as defined in Regulation 1808 during the fiscal year for which information is being reported.

If your local agency rebated sales and use tax revenue pursuant to one or more tax revenue sharing agreements during the fiscal year for which information is being reported, you will also need the following information regarding each agreement:

- The name or names of any parties to the agreement.
- The date the agreement was executed.
- The date the agreement terminated or will terminate, absent any renewal.
- The total dollar amount of rebated sales and use tax revenues received by each party to the agreement on or after the date of execution of the agreement through and including June 30 of the fiscal year for which information is being reported.
- The total dollar amount of rebated sales and use tax revenues received by each party to the agreement during the fiscal year for which information is being reported.
- The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by each party to the agreement.
- The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by any other person that is not a party to the agreement.

If your local agency rebated sales and use tax revenue pursuant to one or more tax revenue sharing agreements during the fiscal year for which information is being reported, then you will also need to know whether the information being reported about those tax revenue sharing agreements is published on your local agency's website in the manner required by subdivision (b) of RTC section 7213.

See Regulation 1808 for more information. If you have any questions, please contact our Local Revenue Branch by email at jservices@cdtfa.ca.gov or calling 1-916-309-5800. You can also visit our *Tax Guide for*

Local Jurisdictions and Districts at <https://www.cdtfa.ca.gov/industry/local-jurisdictions-and-districts/>

Reporting is due by April 30th. Failure to report by the due date will result in penalties.

* Required

What is your local agency's jurisdiction code number? *

"Jurisdiction code number" means the 5-digit number issued by the Department to uniquely identify each local agency. A list of jurisdiction code numbers can be found at the following link: <https://www.cdtfa.ca.gov/taxes-and-fees/local-jur-codes.aspx>

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What is the end date of the fiscal year for which information is being reported? (6/30/XXXX) *

For example, June 30, 2024, is the end date of the fiscal year beginning on July 1, 2023 and ending on June 30, 2024.

6/30/2024



Do you have any tax revenue sharing agreements to report? *

☒ Yes

☐ No



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Tax Revenue Sharing Agreement Reporting Form

* Required

Agreement 1

The name or names of any parties to the tax revenue sharing agreement. *

Enter the full name or names of each party.

The City of Dinuba, a California Municipal Corporation and BestBuy.com, LLC a Virgin

The date the tax revenue sharing agreement was executed. *

Enter the date (MM/DD/YYYY).

12/08/2015



The date the tax revenue sharing agreement terminated or will terminate, absent any renewal. *

Enter the date (MM/DD/YYYY). If there is no termination date for the contract enter 12/31/9999.

12/08/2055



The total dollar amount of rebated sales and use tax revenues by each party to the tax revenue sharing agreement on or after the date of execution of the agreement through and including June 30 of the fiscal year for which information is being reported. *

Enter the full name and total dollar amount for each party.

City of Dinuba \$56,375,480; and the incentive amount, (not rebate) for BestBuy.com,

The total dollar amount of rebated sales and use revenues received by each party to the agreement during the fiscal year for which information is being reported. *

Enter the full name and total dollar amount for each party

City of Dinuba \$7,372,764; and the incentive amount, not rebate, for BestBuy.com, LL

The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by each party to the agreement.

*

Enter the full name and percentage for each party. If no percentage is used, enter 0.

City of Dinuba percentage 50%, BestBuy.com LLC incentive (not rebate) percentage 5

The percentage of a retailer's sales and use taxes, if any, used to calculate or otherwise determine the rebated sales and use tax revenues received by any other person that is not a party to the agreement. *

Enter the percentage for each person that is not a party to the agreement. If there is no such person or if no percentage is used, enter 0.

10% for fee for service, not a rebate.

Is the information about the tax revenue agreement that was just reported published on your website's homepage as required by subdivision (b) of RTC section 7213? *

☒ Yes

☐ No

Do you have another tax revenue sharing agreement to report? *

☐ Yes

☒ No



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Tax Revenue Sharing Agreement Reporting Form

* Required

Name of the person completing this report. *

Enter your full name.

Karina Solis

Title of the person completing this report. *

Enter your title.

Administrative Services Director

Email address of the person completing this form. *

Enter your email address.

ksolis@dinuba.ca.gov

I hereby certify that this report has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report. *

☒ Yes



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