



SPECIAL NOTICE

**CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION**

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Director

CDTFA WEBSITE

www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER

1-800-400-7115

CRS

711

Executive Order - Medical Supplies

As a result of the COVID-19 pandemic, on April 7, 2020, Governor Gavin Newsom issued [Executive Order N-46-20](#) making masks, personal protective equipment, and other critical materials that protect public health exempt from tax when sold to, or purchased by, the State of California.

Specifically, the Executive Order suspends [Revenue and Taxation Code \(R&TC\) section 6369](#), subdivision (b)(2) and [Regulation 1591](#), subdivision (c)(2) as they apply to the sale to or purchase by the State of California of:

- Masks,
- Gloves,
- Eye protection,
- Gowns, and
- Other critical equipment (as may be designated by the Governor's Office of Emergency Services in consultation with the California Health and Human Services Agency).

These items are deemed to be used in the prevention of disease and are thus exempt from tax under [R&TC 6369](#), subdivision (a)(5) when sold to or purchased by the State of California.

Who Does This Exemption Apply To?

This exemption applies to sales to, or purchases by, the State of California and its [agencies](#). This exemption does not apply to sales to or purchases by non-state entities, such as cities, counties, or other private or non-profit organizations.

How Do I Document an Exempt Sale?

To support this exemption, a seller should obtain documentation showing the property was sold to the State of California. This documentation may include, but is not limited to, a purchase order, evidence that payment was made by the state, or an exemption certificate issued by the state.

How Long is This Equipment Exempt?

This exemption is valid for the duration of the State of Emergency or until the Governor amends or rescinds the Executive Order.

Where Do I Find More Information?

To find the latest information on CDTFA's COVID-19 efforts and additional items that may be covered by this exemption, visit our [COVID-19](#) page. If you have any questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.



Be Counted!

Have you filled out your #2020Census? If not, visit <https://californiacensus.org/> today and view a breakdown of each question you'll be asked. Remember, the Census will never ask about your citizenship status or for your social security number, bank details, payment, or a donation. Remind your friends and family to #BeCounted for our future so resources are allocated for programs that help children, seniors, and families that need the hospitals, education, transportation, and first responders in your area. Your 2020 Census data is safe, protected, and confidential.

Complete your Census today! #ICount #CaliforniaForAll

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