

West's Annotated California Codes

Revenue and Taxation Code (Refs & Annos)

Division 2. Other Taxes (Refs & Annos)

Part 11. Corporation Tax Law (Refs & Annos)

Chapter 17. Allocation of Income (Refs & Annos)

Article 2. Uniform Division of Income for Tax Purposes Act (Refs & Annos)

West's Ann.Cal.Rev. & T.Code § **25136**

§ **25136**. Situs of sales of other than tangible personal property for taxable years beginning on or after Jan. 1, 2013; regulations

Effective: November 7, 2012

[Currentness](#)

(a) Notwithstanding [Section 38006](#), for taxable years beginning on or after January 1, 2013, sales, other than sales of tangible personal property, are in this state if:

(1) Sales from services are in this state to the extent the purchaser of the service received the benefit of the services in this state.

(2) Sales from intangible property are in this state to the extent the property is used in this state. **In the case of marketable securities, sales are in this state if the customer is in this state.**

(3) Sales from the sale, lease, rental, or licensing of real property are in this state if the real property is located in this state.

(4) Sales from the rental, lease, or licensing of tangible personal property are in this state if the property is located in this state.

(b) The Franchise Tax Board may prescribe regulations as necessary or appropriate to carry out the purposes of this section.

Credits

(Added by [Initiative Measure \(Prop. 39, § 8, approved Nov. 6, 2012, eff. Nov. 7, 2012\)](#).)

Editors' Notes

CODE OF REGULATIONS REFERENCES

Sales factor, sales other than sales of tangible personal property in this state, see [18 Cal. Code of Regs. § 25136-2](#).

Notes of Decisions containing your search terms (0)

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§ 25136. Situs of sales of other than tangible personal..., CA REV & TAX § 25136

West's Ann. Cal. Rev. & T. Code § 25136, CA REV & TAX § 25136

Current with all 2013 Reg.Sess. laws, all 2013-2014 1st Ex.Sess. laws, and Res. c. 123 (S.C.A.3)

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