

UTILITY USER TAX (UUT) FAQS

What is the Utility User Tax?

The Utility User Tax (UUT) is authorized under Title IV of the Los Angeles County Code (Code), Chapter

4.62 Utility User Tax. UUT is a usage tax on communication, electric, and gas charges billed to a billing or service address in the unincorporated areas of the County of Los Angeles. On November 4, 2008, voters in the unincorporated areas of the County of Los Angeles approved the UUT. ([Sec. 4.62.060 A Communication user tax](#), [Sec. 4.62.070 A Electricity user tax](#), [Sec. 4.62.080 A Gas user tax](#))

Who is required to pay the UUT?

All residential and business customers with a billing or service address in the unincorporated areas of the County of Los Angeles are required to pay the UUT. The service supplier (i.e., your gas, telephone, or electric supplier) is responsible for the collection of the UUT and the remittance of the UUT to the Los Angeles County Treasurer and Tax Collector (TTC). ([Sec. 4.62.030 O & P Definitions](#))

How can I determine if my service address is in the unincorporated area of the County of Los Angeles?

As a service user, you can perform your own search at the following website: <http://apps1.lavote.net/online/districtmapapp/>. Under "Precincts Maps Application," use the drop-down menu to select "District Map Look Up by Address." Enter your street address in the fields provided and press "Submit." This will take you to a screen listing a number of possible matches similar to your selection. Click the correct one. The screen will then display a list of precincts for your address. Scroll down to the row entitled "City of" or "Unincorporated." This will indicate whether the street address is in an incorporated city or in an unincorporated area of the County of Los Angeles.

What are the material responsibilities of a service supplier under the UUT?

Service suppliers shall charge and collect UUT from all residential and business customers during the regular billing cycle. Monthly, the service supplier is required to submit the UUT charged and collected along with the required [Los Angeles County Utility User Tax Monthly Computation Form](#) to the TTC. ([Sec. 4.62.120 A \(1\) \(2\) & B Duty to collect-Procedures](#))

How does a service supplier determine if a service user is subject to UUT?

As a service supplier, you are responsible for making the determination that a service user is subject to the UUT. If you require assistance with your determination process, please contact the TTC, Utility User Tax Unit, at (213) 893-7984, Monday - Friday 8:00 a.m. to 4:00 p.m. Pacific Time, or submit an email to uut@ttc.lacounty.gov.

Is anyone exempt from UUT?

There are two types of exemptions: General and Senior Citizen.

- General - This exemption is granted when a service user has shown that the imposition of this tax would be in violation of a federal or state statute, the Constitution of the United States, or the Constitution of the State of California. In order to qualify, eligible persons must submit a written application ([General Exemption Application Form](#)) to the TTC for approval. A typical example of this type of exemption would be a Federal, State or local government agency. ([Sec. 4.62.040 Constitutional, statutory, and other exemptions](#))
- Senior Citizen - In order to qualify, a person must be head of household, 62 years or older, and receiving Supplemental Security Income (SSI) benefits. Eligible persons must also submit a written application ([Senior Citizen Exemption Application Form](#)) to the TTC for approval. ([Sec. 4.62.050 Senior citizen exemption](#)). For additional information on SSI, please visit the following website: <https://www.ssa.gov/ssi/>.

It is important to note the following:

- The Code does not allow the service user to request an exemption directly from the service supplier, nor does it allow the service supplier to grant an exemption solely at the request of a service user. Rather, the service user must request the exemption from the TTC. If the TTC approves the exemption, it will notify both the service user and the related service supplier(s).
- Both a General and Senior Citizen exemption, when granted by the TTC, normally becomes effective on the beginning of the first billing period which occurs after TTC has notified the service supplier of the exemption. ([Sec. 4.62.050 D Senior citizen exemption](#))
- A service user, who qualifies for a General Exemption, but fails to file an exemption, is not entitled to a refund of the UUT collected and remitted to the TTC prior to the request for General Exemption. ([Sec. 4.62.040 B Constitutional, statutory, and other exemptions](#))

When is payment of the UUT due?

Payment of the UUT by service suppliers is due no later than the 20th of the month for the preceding month. Service suppliers should submit to the TTC the [Utility User Tax Monthly Computation Form](#), with the associated payment. Payment should be made payable to the Los Angeles County Treasurer and Tax Collector. ([Sec. 4.62.060 F Communication user tax](#), [Sec. 4.62.070 F Electricity user tax](#), [Sec. 4.62.080 F Gas user tax](#))

Where do I mail my Completed Utility User Tax Monthly Computation Form and associated payment?

Service suppliers should mail their payment, along with a completed *Utility User Tax Monthly Computation Form*, to:

Los Angeles County Treasurer and Tax Collector
P.O. Box 30909
Los Angeles, CA 90030-0909

Please make your check payable to the Los Angeles County Treasurer and Tax Collector.

May I send my payment by a courier for overnight delivery?

If you send your payment by a courier service that does not deliver to a United States Postal Service Post Office Box, you should send your payment, along with a completed *Utility User Tax Monthly Computation Form*, to:

Los Angeles County Treasurer and Tax
Collector Utility User Tax Unit
c/o Mailroom (Room
137B) 500 West
Temple Street
Los Angeles, CA 90012-2713

Please make your check payable to the Los Angeles County Treasurer and Tax Collector.

May I make a payment by Automated Clearing House (ACH)?

Yes. The TTC allows remitters to pay by ACH. To participate, a remitter must complete an *Authorization Agreement for Automated Clearing House Credits*. If you are interested or need further information, please contact the TTC, Utility User Tax Unit, at (213) 893-7984, Monday - Friday 8 am to 4 pm PT, or submit an e-mail to uut@ttc.lacounty.gov.

What happens if there is a late payment, no payment or insufficient payment?

- Any service supplier who fails to remit the UUT within the time required shall pay a penalty of fifteen percent (15%) of the amount of the unpaid UUT in addition to the amount of the UUT.
- In addition to the penalties imposed, interest at the rate of one and one-half percent (1.5%) per month or fraction thereof is imposed on the amount of the unpaid tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid.
- In instances where the TTC determines fraud or gross negligence on the part of the service supplier in the nonpayment or the underpayment of the tax, an additional fifteen percent (15%) penalty will be assessed. ([Sec. 4.62.130 A, B & C Collection penalties - Service suppliers](#))

How can I request a refund?

Any service user or service supplier may request a refund. The TTC may grant a refund if a UUT payment has been overpaid, paid more than once, or erroneously or illegally collected or received. However, no refund shall be made unless the claimant, claimant's guardian, executor or administrator has submitted a written claim within one year of the date of the overpayment, double payment, or illegally collected or received payment. The written claim must include written proof clearly establishing the claimant's entitlement to the refund. ([Sec. 4.62.190 A & B Refund claims](#))

- **If you are a service supplier**, you will need to submit a completed [claim form](#). The TTC may, at its discretion, grant written permission to a service supplier, who collected the tax, to claim a credit on future taxes due the County provided the claim is made within one year of the date of the overpayment or erroneous collection. The service supplier is required to provide written proof to the satisfaction of the TTC that it is entitled to the credit. ([Sec. 4.62.190 E Refund claims](#))
- **If you are a service user**, the service supplier is to refund you directly. Afterwards, the service supplier may then submit a completed claim form to the TTC requesting a refund with proof of, and justification why the service user was refunded. Upon review and satisfaction of the TTC, the service supplier shall take a credit equal to the amount of the refund to the service user.

What are some of the general recordkeeping and compliance requirements as it relates to inspections and audits?

Every service supplier liable for the collection and remittance of the UUT to the TTC is required to keep and preserve all records necessary to determine the amount of tax for which it is liable. The records have to be kept for up to three years. The TTC has the right to inspect the records maintained by the service supplier at all reasonable times. ([Sec. 4.62.180 A Records](#))

The TTC may also audit the records to determine compliance with the provisions of Chapter 4.62 Utility User Tax. ([Sec. 4.62.170 D Additional powers and duties of the Tax Administrator](#))

To whom may I speak to if I have additional questions?

If you have further questions or need additional assistance, contact the Utility User Tax Unit at (213) 893-7984, Monday - Friday 8 am to 4 pm PT, or submit an e-mail to uut@ttc.lacounty.gov.