



CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION



ANNUAL REPORT

Supporting Our Communities

2017-18

LETTER FROM THE DIRECTOR

The Honorable Gavin Newsom
Governor of California

September 2019

Dear Governor Newsom,

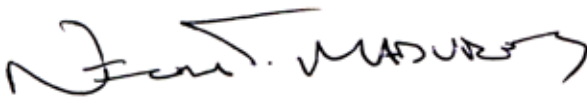
I am pleased to present you with the first *Annual Report* of the California Department of Tax and Fee Administration (CDTFA). This report details the highlights and accomplishments of fiscal year 2017-18.

The CDTFA supports California's state and local government finance system by administering 37 tax and fee programs that generated revenue of \$70.4 billion in 2017-18. In addition to the \$49.8 billion in state revenue, the Department collected more than \$20 billion on behalf of California's counties, cities and special tax districts.

Our dedicated team members are focused on fairly and efficiently administering the tax programs with which we have been entrusted. Our total costs for all operations in 2017-18 were \$591.8 million, only 84 cents for every \$100 of revenue collected. Of that amount, \$316.8 million came from the General Fund.

I am proud to work alongside the dedicated women and men of CDTFA. Together, we remain committed to making life better for all Californians by collecting the revenue that supports our essential public services.

Sincerely,



Nicolas Maduro
Director



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	Hazardous Waste Facility Fee
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	Lead-Acid Battery Fee
	Lumber Products Assessment
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	Motor Vehicle Fuel Tax
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PROFILE



ABOUT CDTFA

The California Department of Tax and Fee Administration (CDTFA) administers California's sales and use, fuel, tobacco, alcohol, and cannabis taxes, as well as a variety of other taxes and fees that fund specific state programs. CDTFA administered programs collect over \$70 billion annually which in turn supports local essential services such as transportation, public safety and health, libraries, schools, social services, and natural resource management programs through the distribution of tax dollars going directly to local communities.

Tax programs administered by the CDTFA are concentrated in two general areas – sales and use, and special taxes and fees.

To best serve our customers, the CDTFA has field offices throughout the state along with offices located in New York, Chicago, and Houston. While the CDTFA team is spread out geographically, we are united in working together to serve taxpayers and fee payers.

MISSION

We make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.

CORE PRINCIPLES

Being **SMART** about how we achieve our mission.

- We are building the nation's most effective revenue agency. By streamlining our processes and harnessing new technologies, we will do our jobs more effectively and adapt to meet the challenges of the modern marketplace.
- We stress innovative problem solving in everything we do. While recognizing that the old way may still be best, we never stop looking for a better way.

SERVING taxpayers so that they can comply with their responsibilities.

- We know that taxes can be complicated, and we are here to help. We are committed to being fair, accessible, and transparent.
- We recognize that fulfilling our responsibilities to the public requires quality service, communication, and respect. Our experience shows that when we serve our taxpayers well, success follows.

SUPPORTING one another as we work together to meet our goals.

- We are only as strong as our people. To attract and retain the best workforce, we recognize excellence, support our colleagues, act ethically, and provide team members the training necessary to succeed and grow.
- Integrity and honesty are at the heart of our organization. We aim to maintain high ethical standards in everything we do.

TAX AND FEE PROGRAMS: 2017-18

SALES AND USE TAX PROGRAMS

Sales and Use Tax
 Bradley-Burns Uniform Local Sales and Use Tax
 District Transactions (Sales) and Use Tax

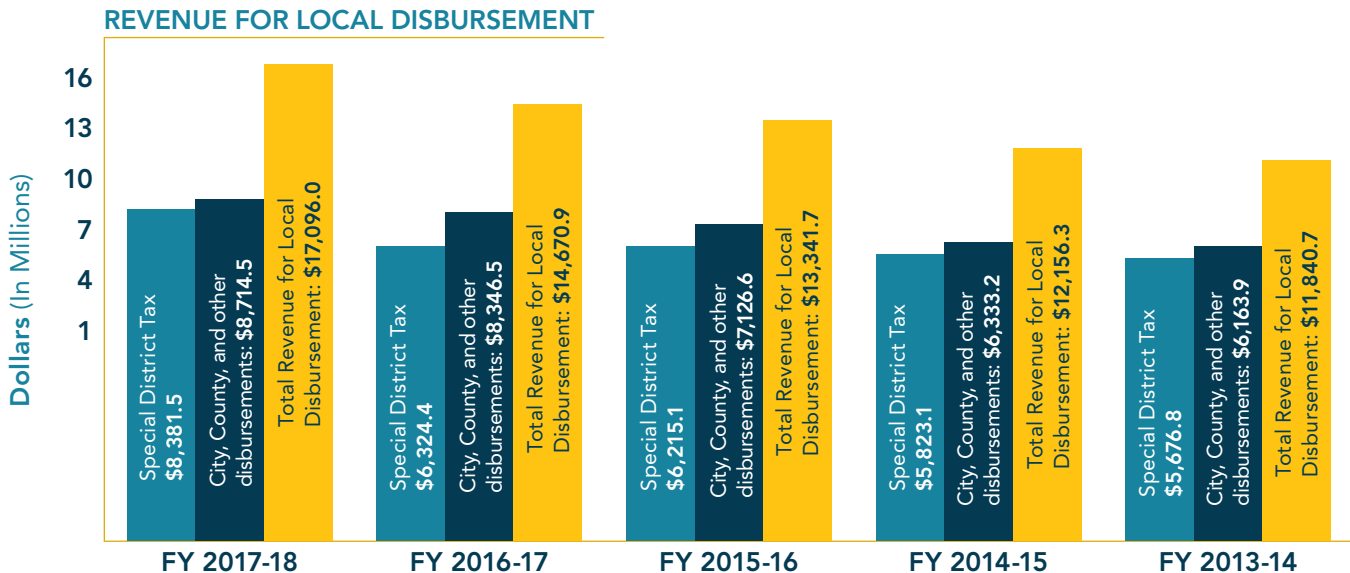
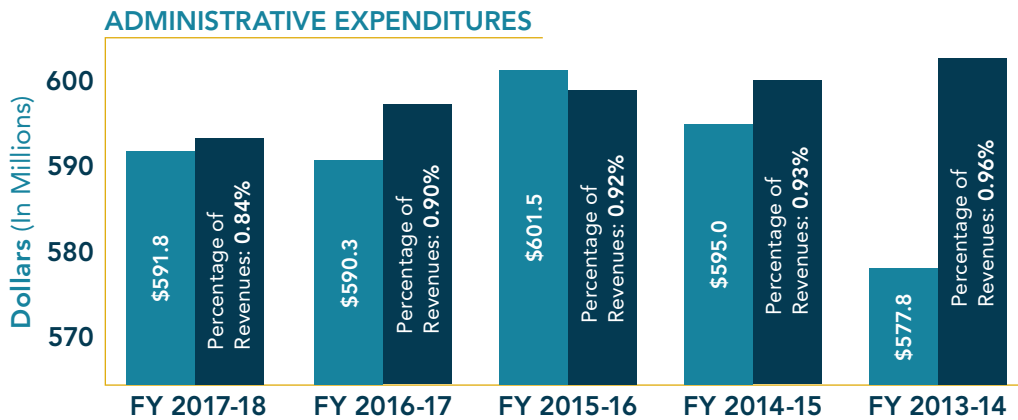
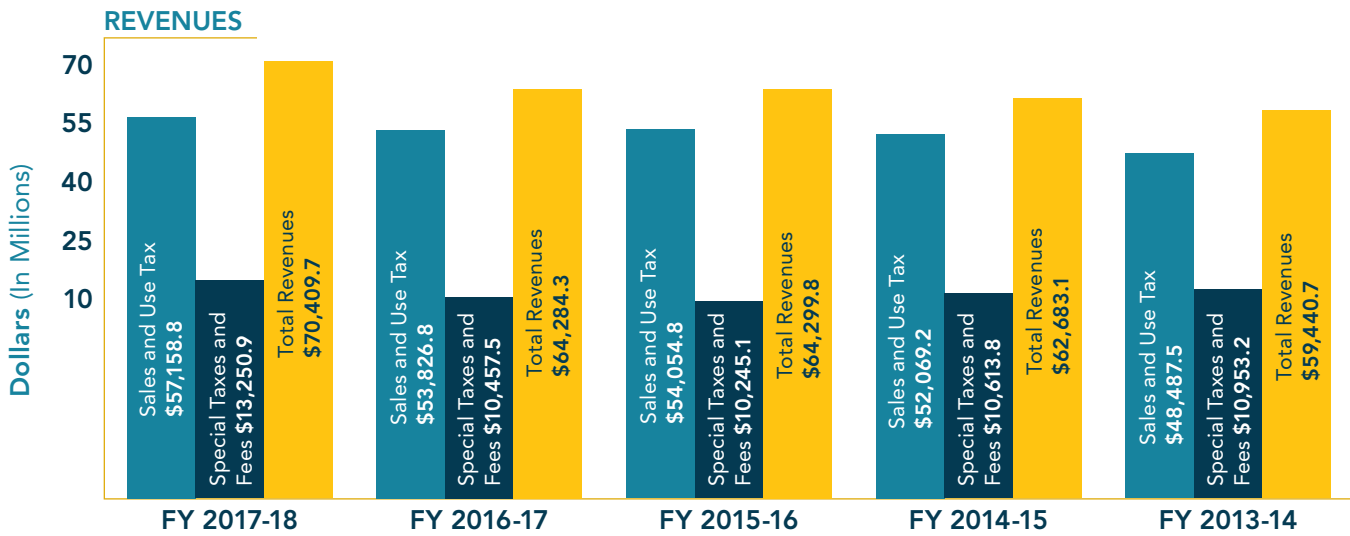
SPECIAL TAX AND FEE PROGRAMS

Aircraft Jet Fuel Tax
 Alcoholic Beverage Tax
 California Tire Fee
 Cannabis Taxes
 Childhood Lead Poisoning Prevention Fee
 Cigarette and Tobacco Products Licensing
 Cigarette Tax
 Diesel Fuel Tax
 Electronic Waste Recycling Fee
 Emergency Telephone Users Surcharge
 Energy Resources Surcharge
 Hazardous Waste Disposal Fee
 Hazardous Waste Environmental Fee
 Hazardous Waste Facility Fee

Hazardous Waste Generator Fee
 Insurance Tax
 Integrated Waste Management Fee
 International Fuel Tax Agreement (IFTA)
 Interstate Diesel Fuel User Tax
 Lead-Acid Battery Fee
 Lumber Products Assessment
 Marine Invasive Species Fee
 Motor Vehicle Fuel Tax
 Natural Gas Surcharge
 Occupational Lead Poisoning Prevention Fee
 Oil Spill Prevention and Administration Fee
 Oil Spill Response Fee
 Prepaid Mobile Telephony Services (MTS) Surcharge
 Tobacco Products Tax
 Timber Yield Tax
 Underground Storage Tank Maintenance Fee
 Use Fuel Tax
 Water Rights Fee

CDTFA AT A GLANCE:

FINANCIAL HIGHLIGHTS FOR THE PAST FIVE YEARS (Dollars in Millions)





HIGHLIGHTS



REVENUE

The revenue the CDTFA collects, distributes, and supports is essential to state and local government programs that benefit California's communities. Fiscal year 2017-18 revenues totaled \$70.4 billion, an increase of 9.5 percent from the \$64.3 billion collected in 2016-17.

ACCOMPLISHMENTS

The CDTFA accomplished the following goals in 2017-18 by being smart, service-oriented, and supporting our team.

ADMINISTERING TAX LAWS EFFICIENTLY AND CONSISTENTLY

- Implemented phase two of the Centralized Revenue Opportunity System (CROS), CDTFA's new, streamlined statewide electronic tax filing system. This customer-centric system replaces the legacy computer system for the Sales and Use Tax Program and certain special tax and fee programs. CROS provides expanded online services to approximately 1.2 million customers.
- Conducted over 515 education and outreach events for taxpayers across the state in a six-month time period. These events included basic sales and use tax classes, online filing clinics, small business tax seminars, and nonprofit tax seminars.
- Implemented several priority legislative mandates:
 - Proposition 56 increased the state excise tax on cigarettes by \$2 per pack (from 87 cents to \$2.87) and increased the excise tax on other tobacco products by an equivalent amount. The ballot measure also applied the state excise tax on other tobacco products to electronic cigarettes. Increased revenues from Proposition 56 primarily are allocated to healthcare for low-income Californians and totaled \$1,475,717,405 in fiscal year 2017-18.
 - Senate Bill 1, which increased the excise tax on motor vehicle fuel and diesel fuels.
- Implemented new state taxes on adult use cannabis:
 - Implemented new online filing and payment systems for cannabis distributors.
 - Improved procedures and security measures for handling customer payments.
 - Opened a new satellite location to accommodate taxpayers in Humboldt County.
 - Created an external Cannabis Tax Advisory Group to gather feedback from members of the cannabis business community who seek to simplify compliance.
 - Introduced a new pilot project in which the Statewide Compliance and Outreach Program (SCOP) teams canvass known cannabis retailers to educate and assist them in complying with their tax obligations. (Since February 2018, SCOP has made approximately 1,390 visits and determined approximately 275 businesses were operating without a seller's permit. Approximately 200 of those businesses were referred to the Investigations Division.)
- Provided a *Call Me Back* option to those who call the Customer Service Center. Taxpayers and fee payers can opt to receive a call back rather than remaining on hold until their call is answered.



TREATING EMPLOYEES FAIRLY AND IMPROVING COMMUNICATION AND ENGAGEMENT

- Provided department-wide training in merit-based hiring practices, ensuring compliance for all managers and supervisors.
- Developed and trained all team members on a comprehensive anti-nepotism policy required for all staff, surveyed all staff to identify personal relationships, and address all nepotism as appropriate.
- Conducted a statewide employee engagement survey to determine a baseline against which to measure future improvements. Solicited feedback from team members to enhance the Department culture, and increase engagement at CDTFA.
- Enhanced and created direct communication vehicles throughout the Department via quarterly town halls, bi-weekly local office operation video conferencing, local office visits, weekly senior manager meetings, and sharing information via a weekly newsletter.
- Launched an Ethics Hotline to provide a confidential means to report violations of policy and inappropriate behavior.
- Created a Diversity and Inclusion Working Group to enhance engagement with current and future talent.
- A volunteer staff committee formed whose members develop projects and events that promote diversity and inclusion throughout all CDTFA offices and increase engagement of teams across the Department.
- Re-established a formal mentoring program.
- Updated intranet webpage with video tutorials and materials to improve training and development of team members.

- Hosted a Career Center to provide guidance on career paths, training, interviewing, and exam techniques. Over 134 consultations were conducted last year.
- Piloted professional development classes, offered over 56 professional development courses and 7 Leadership Academy courses to CDTFA team members. Topics addressed included Managing Conflict, Communication, and Time Management, in addition to the Statewide Leadership Development Model framework.
- Developed a confidential comment box to encourage team members to email suggestions and feedback directly to the Director.

STRENGTHENING AND ENSURING INTERNAL CONTROLS

- Implemented corrective action plans for findings related to CDTFA's predecessor, the State Board of Equalization (BOE), by the California State Auditor, the California State Personnel Board, the California Department of Finance, and the California Department of General Services. Of the 27 findings, 15 have been fully addressed and closed; 12 are actively in process.
- Hired CDTFA's first Chief Financial Officer (CFO) to oversee the new Financial Management Division which includes accounting, budgets, local revenue allocation, tax revenue branch, and research and statistics functions. Added the new CFO to the Audit Committee.
- Formed an Enterprise Risk Management Committee (ERMC), which consists of senior staff members, to analyze all risks and create action plans for risk mitigation.
- Expanded employee fingerprinting and background check policies and procedures to comply with updated federal requirements.

Please visit www.cdtfa.ca.gov for more information about rules, regulations, legislation, and California Court Decisions during fiscal year 2017-18.





REVENUES and OPERATIONS



The CDTFA is committed to creating a better life for Californians. We work with businesses large and small to finance schools and libraries, invest in law enforcement and public safety programs, to improve our roads and transportation needs, and protect our natural resources. We do all of this by fairly and efficiently collecting the revenue makes our public services possible.

SALES AND USE TAXES

California sales and use tax revenue totaled \$57.1 billion in 2017-18, an increase of 6.2 percent from the \$53.8 billion total in 2016-17. Sales and use tax revenue included:

- \$25.8 billion allocated to the state’s General Fund;
- \$7.0 billion allocated to the state’s Local Revenue Fund 2011 (tax rate of 1.0625 percent);
- \$3.5 billion allocated to the state’s Local Revenue Fund (tax rate of 0.50 percent);
- \$3.5 billion allocated to the Local Public Safety Fund (tax rate of 0.50 percent);
- \$8.7 billion from the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax, allocated among all of the state’s 58 counties and 480 cities;
- \$8.4 billion in special district transactions (sales) and use tax (rates vary by district); and
- \$0.2 billion Medi-Cal Managed Care Plans.

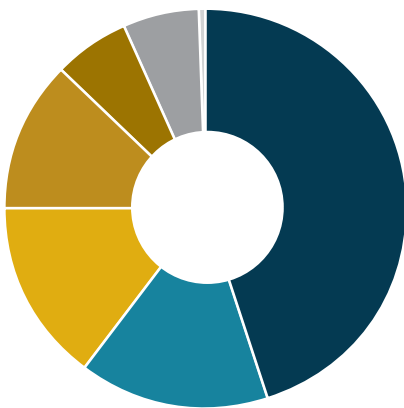
Sales and use tax allocations to the General Fund were 2.0 percent higher than in 2016-17.

PROGRAMS

Retailers engaged in business in California pay the state’s sales tax, which applies to all retail sales of goods and merchandise, except those sales specifically exempted by law. California consumers of tangible personal property used, consumed, or stored in this state pay use tax. Use tax applies to purchases from out-of-state vendors (including purchases made by mail order, telephone, or Internet) and applies to most leases of tangible personal property. The state sales and use taxes are mutually exclusive, which means either sales tax or use tax applies to a single transaction, but not both. State sales and use taxes provide revenue to the state’s General Fund, to cities and counties through specific state fund allocations, and to other local jurisdictions.

The total sales and use tax rate in a specific California location has three parts: the state tax rate, the local tax rate, and any district tax rate(s) that may be in effect.

2017-18 SALES AND USE TAX REVENUES



	Billions of dollars in 2017-18	FY 2016-17	Change from 2016-17
State General Fund	\$25.8	\$25.3	2.0%
Bradley-Burns	\$8.7	\$8.3	4.4%
Special District	\$8.4	\$6.3	32.5%
Local Revenue Fund 2011	\$7.0	\$6.7	4.5%
Local Revenue Fund	\$3.5	\$3.4	4.6%
Local Public Safety Fund	\$3.5	\$3.4	4.6%
Medi-Cal Managed Care Plans	\$0.2	\$0.4	-59.1%
TOTAL	\$57.1	\$53.8	6.2%

Note: Detail may not compute to total due to rounding

Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2017-18, the CDTFEA collected and allocated the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax for all California cities and counties. For each sale, the 0.25 percent local tax was allocated to the county where the sale occurred for local transportation projects. The remaining 1.00 percent local tax was allocated to the county or an incorporated city, generally depending on the location of the sales negotiations.

City and county local tax distributions are detailed in [Tables 21A](#) and [21B](#).



2017-18 LOCAL SALES AND USE TAX REVENUES

	Billions of dollars in FY 2017-18	Billions of dollars in FY 2016-17	Change from 2016-17
City and County Taxes	\$7.0	\$6.7	4.5%
County Transportation Tax	\$1.7	\$1.7	4.2%
Special District Taxes	\$8.4	\$6.3	32.5%
TOTAL	\$17.1	\$14.7	16.5%

Note: Detail may not compute to total due to rounding

District Transactions (Sales) and Use Tax

The CDTFEA collects and distributes voter-approved district transactions (sales) and use tax on behalf of tax districts throughout the state. The district taxes fund a range of local services and infrastructure, including general government, transportation projects, open space, hospitals, and public libraries. Some California locations lie within more than one tax district.

A complete list of tax districts, jurisdictions, and revenues is found in [Table 21C](#).

In fiscal year 2017-18, the CDTFEA administered 268 district taxes (57 countywide and 211 citywide districts.) The rates of these district taxes ranged from 0.10 percent to one percent. The following districts became effective, were extended, or expired during fiscal year 2017-18:

NEW DISTRICT TAXES FY 2017-18

Effective July 1, 2017

Los Angeles County Traffic Improvement Plan <i>(in addition, the rates for all cities within the county increased by 0.50%)</i>	0.50% (new)
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Effective October 1, 2017

City of Corcoran Transactions and Use Tax	1.00% (new)
City of Lindsay Transactions and Use Tax	1.00% (new)
City of San Pablo Transactions and Use Tax	0.25% (decreased) <i>(existing 0.50% tax decreased to 0.25%)</i>
City of Seaside 2017 Transactions and Use Tax	0.50% (new)
Los Angeles County Measure H (Homeless) <i>(in addition, the rates for most cities within the county increased by 0.25%)</i>	0.25% (new)

Effective April 1, 2018

City of Burlingame Essential Services Transactions and Use Tax	0.25% (new)
City of Farmersville 2018 Transactions and Use Tax	0.50% (new)
City of Hawthorne Transactions and Use Tax	0.75% (new)
City of Larkspur Essential Transactions and Use Tax	0.75% (increased and extended) <i>(existing 0.50% tax increased to 0.75% and extended expiration date indefinitely)</i>
City of Palm Springs 2018 Transactions and Use Tax	0.50% (new)
City of Santa Barbara Infrastructure Services Transactions and Use Tax	1.00% (new)
City of Vacaville 2017 Transactions and Use Tax	0.75% (increased and extended) <i>(existing 0.25% tax increased to 0.75% and extended expiration date to 3-31-2038)</i>
City of Woodlake Transactions and Use Tax	1.00% (new)
City of La Mirada Transactions and Use Tax	1.00% (expired 3-31-2018)
City of Nevada City Transactions and Use Tax	0.375% (expired 3-31-2018)
Mendocino County Mental Health Treatment Act Tax <i>(in addition, the rates for all cities within the county increased by 0.50%)</i>	0.50% (new)

Sales made by retailers in a jurisdiction levying a district tax are generally subject to a total sales tax rate that includes the statewide rate and the applicable district tax rate (see [Table 23](#)). While the provisions of the Transactions and Use Tax Law are similar to state and local sales and use tax laws, differences do exist, particularly regarding sales of aircraft, registered vehicles, and undocumented vessels. Property purchased for use in a district may be subject to that district’s use tax.



FUNDING FOR LOCAL GOVERNMENTS

Below is a sampling of counties and cities throughout California and the revenue distributed to them by the CDTFA.

● Alameda County City of Dublin	\$332,913,486 \$20,400,883	● Sacramento County City of Rancho Cordova	\$246,814,890 \$18,265,537
● Amador County City of Jackson	\$4,679,338 \$943,065	● San Bernardino County City of Fontana	\$388,464,966 \$38,365,900
● Contra Costa County City of Pinole	\$168,251,927 \$3,842,705	● San Diego County City of El Cajon	\$573,363,388 \$26,480,255
● Humboldt County City of Eureka	\$21,936,667 \$10,235,110	● City and County of San Francisco	\$189,388,197
● Imperial County City of Westmorland	\$27,109,166 \$138,881	● San Joaquin County City of Lodi	\$127,954,720 \$12,380,473
● Kern County City of Ridgecrest	\$141,230,492 \$3,213,623	● San Luis Obispo County City of Paso Robles	\$52,060,172 \$10,211,087
● Lake County City of Clearlake	\$6,204,712 \$1,654,559	● San Mateo County City of Daly City	\$166,822,939 \$12,117,323
● Los Angeles County City of Irwindale	\$1,595,735,313 \$4,153,823	● Santa Clara County City of Mountain View	\$432,922,200 \$20,245,739
● Monterey County City of Monterey	\$69,887,381 \$8,514,926	● Tehama County City of Tehama	\$8,186,024 \$4,316
● Orange County City of Huntington Beach	\$628,824,240 \$39,152,692	● Tulare County City of Farmersville	\$72,662,127 \$619,640
● Placer County City of Colfax	\$94,936,692 \$1,278,379	● Yuba County City of Marysville	\$5,779,457 \$1,828,104



OPERATIONS

The CDTFE's sales and use tax programs are administered through its Sacramento Headquarters and 22 offices located throughout the state. CDTFE staff in the Department's New York, Chicago, Houston, and the Sacramento Out-of-State Office work with taxpayers located outside California who are registered to do business in this state.

As of June 30, 2018, the number of sales and use tax permits totaled 999,318 which represented 1,198,092 business locations. The number of sales and use tax returns processed totaled 2,290,128 in fiscal year 2017-18.

Compliance Activities

The CDTFE compliance team ensures sellers properly comply with permit requirements, assist sellers in interpreting tax laws and regulations, provide classroom instruction and individual assistance in the correct preparation of tax returns, and collect outstanding tax amounts. In fiscal year 2017-18, the CDTFE collected more than \$1.0 billion in delinquent sales and use taxes.

Consumer Use Tax Section

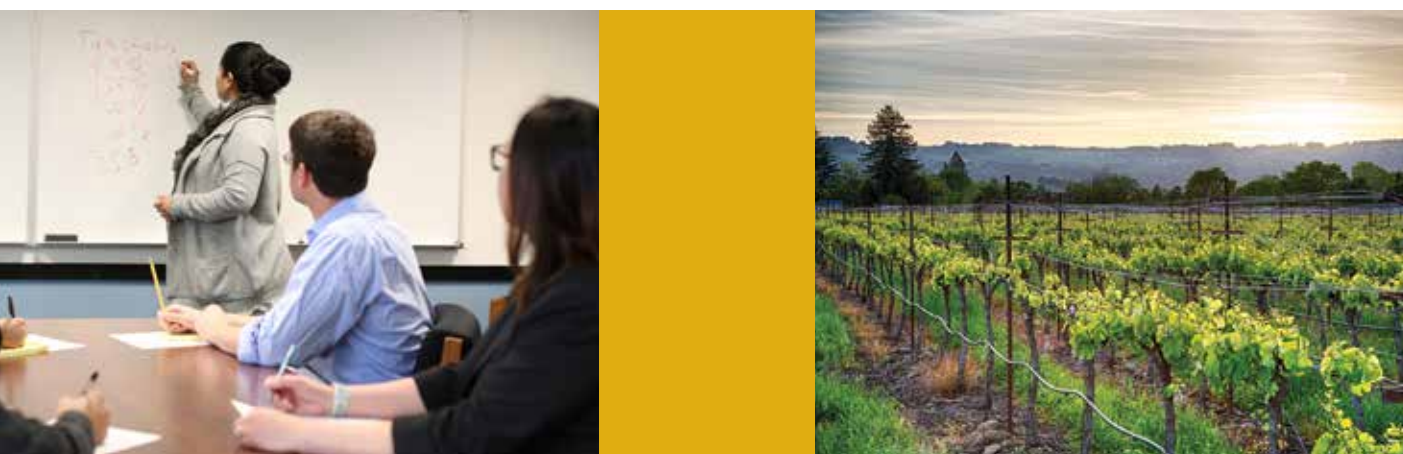
The Consumer Use Tax Section works closely with state and federal agencies in administering the use tax due on non-dealer sales of vehicles, vessels, aircraft, and mobile homes. For fiscal year 2017-18, revenues totaled \$677.6 million, including funds collected by the CDTFE and:

- \$638.9 million collected by the [Department of Motor Vehicles \(DMV\)](#).
- \$2.9 million collected by the [Department of Housing and Community Development \(HCD\)](#).

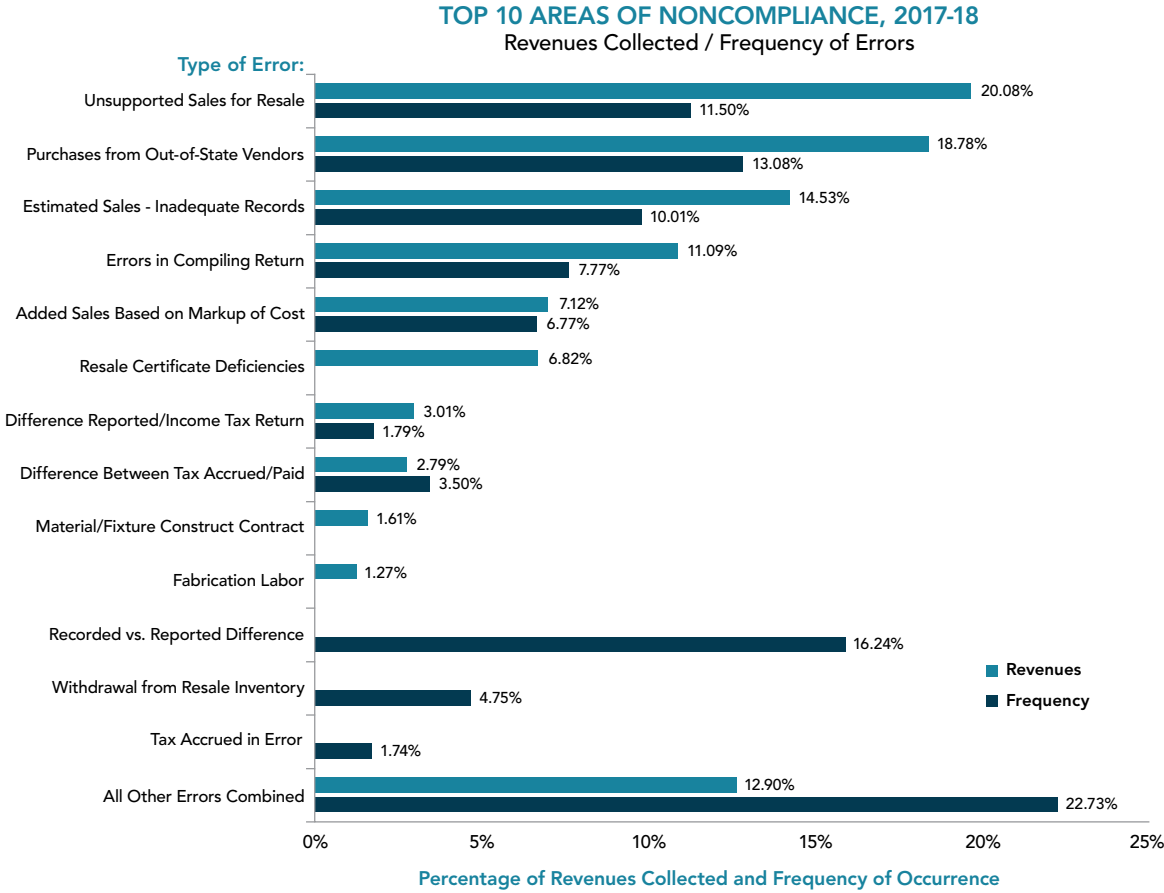
Consumer use tax net revenues increased by 22 percent from the prior year.

Audit Program

The CDTFE maintains an effective audit program to ensure businesses report the correct amount of tax. The program audits approximately one percent of active accounts each year, concentrating on those most likely to be inaccurate in their tax reporting. In fiscal year 2017-18, the sales and use tax audit program disclosed net deficiencies of more than \$528.5 million. Taxpayers received nearly \$262.5 million in sales and use tax refunds.



Areas of Taxpayer Noncompliance

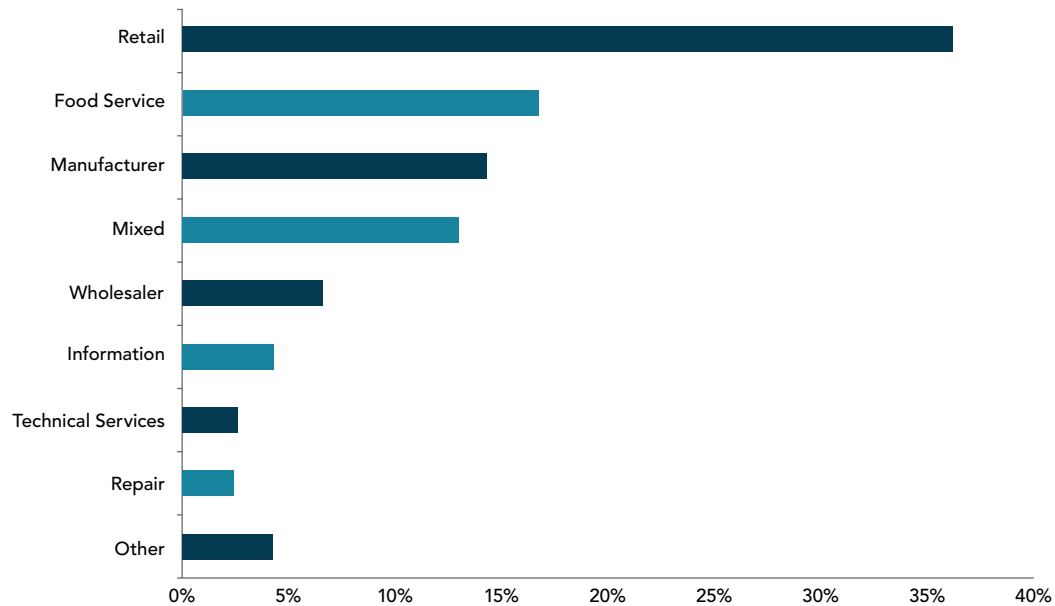


The frequency of errors is the number of times the error occurred in each area of non-compliance divided by the total number of errors in all audits completed.



NONCOMPLIANCE BY NAICS* INDUSTRY CLASS

Percentage of Revenues Collected



*NAICS—North American Industry Classification System.

Statewide Compliance and Outreach Program

The Statewide Compliance and Outreach Program (SCOP) was established to educate businesses about their tax responsibilities. SCOP representatives conduct visits to nonresidential businesses to verify they hold the required state tax permits and answer any questions the business owners may have. These representatives also contact business owners by phone. In addition, they verify and update CDTFA account information and compare actual business operations to returns filed to provide guidance on proper reporting. SCOP representatives from ten statewide teams visited or contacted 76,373 businesses during fiscal year 2017-18. Of those businesses, 895, or approximately 0.9 percent, were found to be operating without a valid seller’s permit. In addition, 1,068 sub-locations were added to existing permits, which ensures proper tax allocation for local governments. SCOP’s contacts also generated 18,644 account record updates, and approximately \$27.95 million in revenue.

SPECIAL TAX AND FEE PROGRAMS

In fiscal year 2017-18, the CDTFA administered 33 special tax and fee programs involving a broad range of activities and transactions. In partnership with other state and local agencies, the CDTFA collects funds to help maintain our roads and highways, provide emergency services such as 911, preserve our natural resources, and offer social services and healthcare programs. Other receipts are directly allocated to the state’s General Fund.

REVENUES

For fiscal year 2017-18, CDTFA-administered special tax and fee program revenues totaled \$13.3 billion, an increase of 26.9 percent from 2016-17 total revenues of \$10.4 billion. Fuel taxes totaled \$6.8 billion, while alcohol and tobacco taxes totaled approximately \$2.5 billion.



FY 2017-18 SPECIAL TAXES AND FEES REVENUES

	Billions of dollars in FY 2017-18	Change from 2016-17
Fuel Taxes	\$6.8	38.8%
Alcohol and Tobacco	\$2.5	56.8%
Other Special Taxes	\$4.0	-0.6%
TOTAL	\$13.3	26.6%

Note: Detail may not compute to total due to rounding

PROGRAMS

This section includes information regarding special tax and fee program revenue, significant program highlights, and the number of program registrants or licensees. More detailed information regarding individual tax and fee programs is found in [publication 41A, Taxes and Fees Administered by the California Department of Tax and Fee Administration](#), which accompanies this report. This publication includes information on what is taxed or licensed, who pays, tax and fee rates, year-to-year revenue changes, and how revenues from each program are used on behalf of California residents.





Alcoholic Beverage Tax

This tax is imposed on the manufacture, sale, or importation of alcoholic beverages. The CDTFA administers this tax on behalf of the [California State Board of Equalization \(BOE\)](#). Funds from the Alcoholic Beverage Tax are placed in the General Fund.

For fiscal year 2017-18, alcoholic beverage tax revenues totaled \$376.1 million, a 2.1 percent increase from \$368.4 million in 2016-17. As of June 30, 2018, the number of program registrants totaled 9,250. Consumption data is found in [Tables 28](#) and [29](#).

California Tire Fee

This fee is imposed on the sale of new tires used with motorized equipment. Retailers are required to collect the fee on each tire sold to a retail customer.

Revenues for the California Tire Fee for fiscal year 2017-18 totaled \$61.6 million. As of June 30, 2018, the number of program registrants totaled 13,965. The CDTFA administers this fee in cooperation with the [California Department of Resources Recycling and Recovery \(CalRecycle\)](#) and the [Air Resources Board \(ARB\)](#). Funds for the fee are used for the recycling, disposal and re-use of used tires, and for the mitigation of air pollution from used tires.

Cannabis Taxes

These taxes are imposed on the cultivation and retail sale of cannabis and cannabis products. This program became effective January 1, 2018, with the first returns due on April 30, 2018.

As of June 30, 2018, program registrants numbered 1,504. In fiscal year 2017-18, cannabis tax collections totaled \$56.4 million. Proceeds from the taxes are used to carry out the purposes of the Medicinal and Adult-Use Cannabis Regulation and Safety Act.

Childhood Lead Poisoning Prevention Fee

This fee is assessed on the motor vehicle fuel industry, the architectural coating industry and facilities that release lead into the atmosphere. For fiscal year 2017-18, Childhood Lead Poisoning Prevention Fee collections totaled \$21.2 million. As of June 30, 2018, program registrants numbered 655. The CDTFA administers this fee in cooperation with the [California Department of Public Health \(CDPH\)](#).

Cigarette and Tobacco Products Licensing Program

This program requires statewide licensing of all manufacturers, importers, distributors, wholesalers, and retailers of cigarette and tobacco products. Licensees are required to pay a one-time registration fee and annual renewal fee per license and location. Cigarette and Tobacco Products License revenues totaled \$10.5 million.





As of June 30, 2018, the number of licenses for each category were: cigarette and tobacco products distributors (877); cigarette manufacturers and importers (30); tobacco products manufacturers and importers (260); cigarette retailers (31,657); and cigarette and tobacco wholesalers (414). The Program and Compliance Bureau processed 238 citations and conducted 60 appeal hearings. Proceeds from this program cover licensing and inspections of cigarette and tobacco-related businesses.

Cigarette and Tobacco Products Taxes

These are taxes imposed on the distribution of cigarettes and tobacco products such as cigars, pipe tobacco, and eCigarettes containing nicotine. Combined revenues from cigarette and tobacco products totaled \$2.2 billion in fiscal year 2017-18, including \$1.9 billion from cigarettes and \$227 million from other tobacco products. These taxes are collected from cigarette and tobacco products distributors.

As of June 30, 2018, 870 tobacco products distributors and 73 cigarette distributors held licenses under this program. These license totals do not include 31 California cigarette or tobacco product consumers who are required to pay tax on their out-of-state (Internet or mail order) purchases because they do not hold licenses. Proceeds from these taxes are allocated to multiple areas, including the General Fund, healthcare services, and childhood development. Proposition 56, effective April 1, 2017, increased the cigarette tax by \$2.00 to \$2.87 per pack. The rate of tax on other tobacco products was similarly increased.

Diesel and Use Fuel Taxes

The per-gallon taxation of diesel fuel occurs upon removal from the rack or importation into the state. The per-gallon taxation of use fuel generally occurs at the point of sale. For fiscal year 2017-18, combined revenues from diesel and use fuel taxes totaled \$884.7 million, including \$103.2 million from the interstate user tax. Proceeds from this program are directed to the Highway Users Fund to construct and maintain public roads and mass transit systems.

Diesel Fuel Tax. As of June 30, 2018, program registrants and licensees totaled 31,706. Most are registered for fuel tracking or refund purposes.

Interstate Diesel Fuel User Tax. Most interstate motor carriers who travel on California highways pay the state's interstate user tax through the [International Fuel Tax Agreement \(IFTA\)](#), an agreement among 48 states and 10 Canadian provinces. The vast majority of IFTA revenue comes from diesel fuel use. As of June 30, 2018, California-based IFTA licensees totaled 24,025. Carriers who travel only between California and Mexico also pay the interstate user tax. As of June 30, 2018, non-IFTA carrier registrants totaled 980.

Use Fuel Tax. As of June 30, 2018, alternative fuel user registrants totaled 813 and use fuel vendors registrants totaled 400.

Electronic Waste Recycling Fee

This is a fee imposed upon the purchase of new or refurbished televisions, computer monitors, laptops and other covered electronic devices (CEDs). Retailers are required to collect the fee from their customers. For fiscal year 2017-18, Electronic Waste Recycling Fee revenue totaled \$83.1 million.

As of June 30, 2018, retailers of specified new or refurbished electronic equipment registrants totaled 10,673. The CDTFA administers the program for [CalRecycle](#) in cooperation with the [Department of Toxic Substances Control \(DTSC\)](#). Proceeds from the fee are used to fund electronic waste recycling programs to reduce toxic waste in landfills.

Energy Resources Surcharge

This is a surcharge imposed on the consumption of electrical energy paid for by electrical utilities and by consumers. Energy Resources Surcharge revenues totaled \$68.9 million in fiscal year 2017-18. As of June 30, 2018, electric utility and consumer registrants totaled 184. The surcharge funds ongoing statewide energy programs and projects.

Hazardous Substances Programs

The CDTFA administers four Hazardous Waste Fee programs in cooperation with the DTSC. Proceeds from these programs are dedicated to the regulation of hazardous waste management and the cleanup of contaminated sites.

Fee revenues for fiscal year 2017-18 and the number of businesses registered as of June 30, 2018, are as follows:

Hazardous Waste Disposal Fee. This fee is an annually-imposed, per-ton fee imposed on facilities that dispose of hazardous waste into or onto land. Revenue: \$6.4 million; registered facilities: 8.

Hazardous Waste Environmental Fee. This fee is annually-imposed, and is based on the number of workers employed more than 500 hours per year in industries that use, generate, store, or conduct activities relating to hazardous waste. Revenue: \$55 million; registered organizations: 49,407.

Hazardous Waste Facility Fee. This is a varying annual fee based on facility type and is based on the storage, treatment, or disposal of hazardous waste at a hazardous waste facility. Revenue: \$5.4 million; registered facilities: 189.

Hazardous Waste Generator Fee. This is an annual fee based on the amount of hazardous waste generated at a specific site. The Generator Fee is imposed on generators who have not paid a facility fee. Revenue: \$29.5 million; registrants: 5,448 fee payers with a total of 12,141 sites in the state.

Insurance Tax

This is a tax levied upon the gross premiums of insurance companies in lieu of most other taxes. The California Department of Tax and Fee Administration administers the Insurance Tax Program in cooperation with the [California State Board of Equalization \(BOE\)](#), the [California Department of Insurance \(CDI\)](#), and the [Office of the State Controller \(SCO\)](#). The CDTFA's responsibilities include issuing deficiency assessments as well as refunds, and evaluating appeals. Registration numbers reflect only those accounts registered with CDTFA for administrative purposes. Revenues reflect all companies in California.

For fiscal year 2017-18, insurance tax revenue from this tax totaled \$2.3 billion. As of June 30, 2017, 2,152 insurance companies were registered with the CDTFA and an additional 650 companies were registered as surplus line brokers.

Integrated Waste Management Fee

This is a per-ton fee imposed on the disposal of nonhazardous waste into solid waste landfills. The fee is imposed on operators of solid waste landfills. Revenues totaled \$55.2 million in fiscal year 2017-18. As of June 30, 2018, registered solid waste landfill and wood waste facility operators totaled 147. The CDTFA administers this program in cooperation with [CalRecycle](#). Funds from the fee are used for landfill-related environmental programs.

Lead-Acid Battery Fees

These are fees imposed on the purchase of replacement lead-acid batteries by consumers and sales of lead-acid batteries by manufacturers to dealers, wholesalers, or distributors. This program became effective April 1, 2017, with the first returns due after July 1, 2017. As of June 30, 2018, there were 83 registered manufacturers and 6,733 retailers registered for the program, which is administered in cooperation with [DTSC](#). Revenues for fiscal year 2017-18 totaled \$17.2 million. Funds from the fees are used by the DTSC for the investigation, site evaluation, cleanup, removal, monitoring, or other response actions at any area in the state that may have been contaminated by the operation of a lead-acid battery recycling facility.

Lumber Products Assessment

This is an assessment imposed on the purchase of lumber products and engineered wood projects. For fiscal year 2017-18, Lumber Products Assessment revenues totaled \$47.8 million. As of June 30, 2018, registered retailers that reported sales of lumber or engineered wood products totaled 4,066. The CDTFA administers this program in cooperation with [CAL FIRE](#). Proceeds from this program are directed to the regulation of the state's forests.

Marine Invasive Species Fee

This is a per-visit fee imposed on owners and operators of vessels entering California ports after having taken on ballast water from areas outside coastal waters. Revenues for the Marine Invasive Species Fee totaled \$5.6 million for fiscal year 2017-18. As of June 2018, registered fee payers for this program totaled 7,113. The CDTFA administers this program in cooperation with the [State Lands Commission \(SLC\)](#). Proceeds from the fee are used to support a program that addresses the introduction of non-native aquatic species into the state's waters.





Motor Vehicle Fuel Taxes

The per-gallon taxation of motor vehicle fuel occurs upon removal from the rack or importation into the state.

Motor Vehicle Fuel Tax. For fiscal year 2017-18, Motor Vehicle Fuel Tax revenues totaled \$5.9 billion. As of June 30, 2018, registrants and licensees totaled 311 (161 suppliers and 150 other accounts). Funds from this program are directed to the Highway Users Fund to construct and maintain public roads and mass transit systems. The CDTFA administers this program in cooperation with the [SCO](#).

Aircraft Jet Fuel Tax. The per-gallon taxation of aircraft jet fuel occurs at the point-of-sale. For fiscal year 2017-18, aircraft jet fuel tax revenues totaled \$3.2 million, based on the taxable sale or use of 161.9 million gallons of aircraft jet fuel. As of June 30, 2018, 215 jet fuel dealers were registered with the CDTFA.

Natural Gas Surcharge

This is a varying surcharge that is imposed on the consumption of natural gas used by customers of a public utility gas corporation or an interstate pipeline. Natural Gas Surcharge revenue totaled \$618.8 million in fiscal year 2017-18. As of June 30, 2018, registered public utility gas corporations totaled 21 and consumers who purchased gas through interstate pipelines totaled 9. Funds from the surcharge are directed towards low-income heating and energy assistance, energy conservation, and related purposes.

Occupational Lead Poisoning Prevention Fee

This is an annual fee based on the number of employees in industries with documented evidence of potential lead poisoning. For fiscal year 2017-18, Occupational Lead Poisoning Prevention Fee revenues totaled \$3.5 million. As of June 30, 2017, registrants totaled 10,726. Funds from the fee are directed to support the state's lead poisoning prevention program. The CDTFA administers this program in cooperation with the [CDPH](#).

Oil Spill Response, Prevention, and Administration Fees

Oil Spill Prevention and Administration Fee. This is a per-barrel fee on crude oil and petroleum products at marine terminals and refineries, as well as crude oil transported out of state by pipeline, and petroleum products transported into California by pipeline. For fiscal year 2017-18, Oil Spill Prevention and Administration Fee revenues totaled \$46.6 million.

As of June 30, 2018, registrants totaled 32. Funds are used to support oil spill prevention programs and studies of spill effects, prevention, and response. The CDTFA administers this program in cooperation with the [Department of Fish and Wildlife \(DFW\)](#).

Oil Spill Response Fee. This is a per-barrel fee on crude oil and petroleum products. The Oil Spill Response Trust Fund reached its maximum \$50 million level in 1991. Oil spill response fees have not been collected since that time. As of June 30, 2018, registrants totaled 36. Funds are used to pay for response to and cleanup of marine oil spills, related wildlife care and oil spill-related damages. The CDTFA administers this program in cooperation with the [DFW](#).

Telecommunications Surcharges

These surcharges fund the State Emergency Telephone Account for local operations of the 911 emergency system.

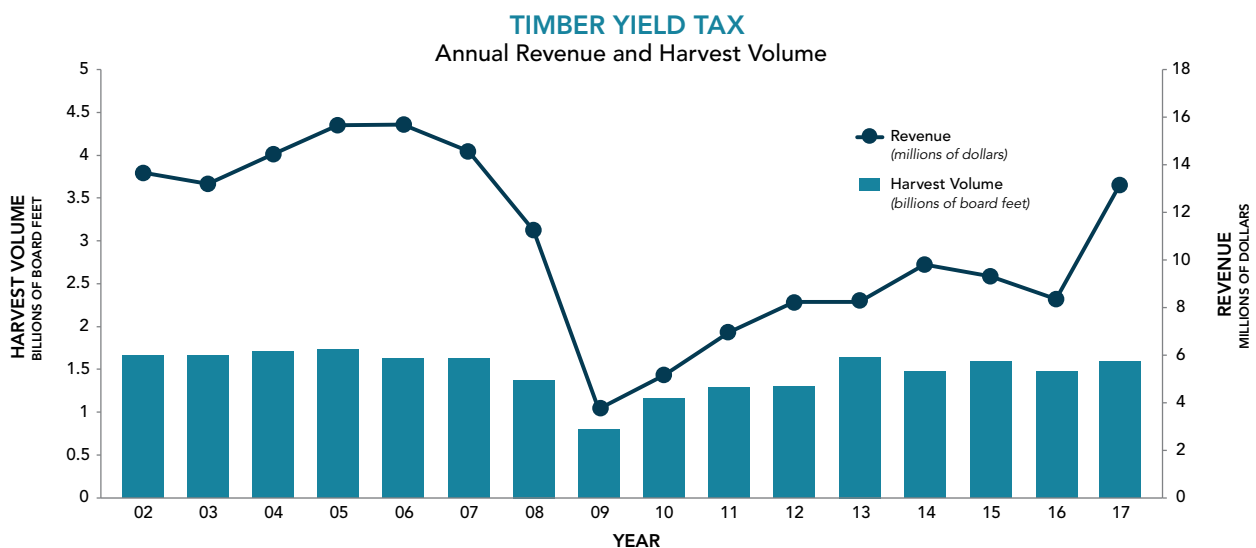
Emergency Telephone Users Surcharge and Prepaid 911 Surcharge. This is a surcharge on telephone users paid for through telephone service suppliers on the charges for intrastate telephone service and Voice over Internet Protocol (VoIP) services that provide access to the statewide 911 emergency telephone system. For fiscal year 2017-18, Emergency Telephone Users Surcharge and Prepaid 911 Surcharge revenue totaled \$60.5 million. As of June 30, 2018, registered telecommunication providers totaled 720.

Prepaid Mobile Telephony Surcharge. This is a surcharge on retail transactions involving a sale of prepaid mobile telephony or wireless services to a customer. Prepaid Mobile Telephony Surcharge total revenues for fiscal year 2017-18 were \$18.7 million. As of June 30, 2018, sellers of prepaid mobile telephony or prepaid wireless telephone services totaled 3,282.

Timber Yield Tax

Timber owners pay the 2.9 percent timber yield tax based on the immediate harvest value of trees harvested for wood products. Revenues are returned to the counties where the timber was harvested. Calendar year 2017 revenues totaled \$16.1 million.

Timber harvest volume increased from 1.5 billion board feet in 2016 to 1.6 billion board feet in 2017. The total value of the year’s harvest increased from \$307 million to \$429 million. The number of registered timber owners increased from 1,507 active program registrants at the end of June 2017, to 1,689 active program registrants during fiscal year 2017-18. Thirty owners paid approximately 74 percent of the tax collected in 2017.





Underground Storage Tank Maintenance Fee

This is a per-gallon fee imposed on the owners of the storage tanks for placing petroleum products into underground storage tanks. For fiscal year 2017-18, Underground Storage Tank Maintenance Fee revenues totaled \$347 million. As of June 30, 2018, there were 7,951 fee payers representing 13,484 underground storage tank locations. Funds from the program are used to ensure cleanup of leaking underground petroleum storage tanks. The CDTFA administers this program in cooperation with the [State Water Resources Control Board \(SWRCB\)](#).

Water Rights Fee

This is an annual assessment on holders of, and applicants for, water rights permits and licenses. Revenues from the Water Rights Fee totaled \$17.8 million in fiscal year 2017-18. As of June 30, 2018, the number of registrants totaled 13,989. The CDTFA administers this program in cooperation with the SWRCB. Funds from the program are used to fund the operations of SWRCB's Division of Water Rights.



OPERATIONS

Audit Program

Staff members in the Audit and Carrier Bureau have the primary responsibility for auditing special tax and fee program accounts. In fiscal year 2017-18, the special tax and fee audit program disclosed net deficiencies of more than \$85.8 million and identified \$800,000 in refunds.

Compliance Activities

The CDTFA compliance team ensures proper registration and licensing of businesses, assists taxpayers and fee payers in interpreting tax and fee laws and regulations, and provides help with tax and fee returns. The CDTFA processed 265,004 special tax and fee returns during fiscal year 2017-18.

Compliance staff members also collect delinquent payments and refer tax evasion or fraud cases to the Department's Investigations Division.





Fuel Tax Compliance

The CDTFA staff at [California Highway Patrol \(CHP\)](#) Truck Inspection Facilities and the [California Department of Food and Agriculture \(CDFA\)](#) Agricultural Inspection Stations assist in enforcing the state's fuel tax laws. They ensure that motor carriers traveling into California without current fuel tax licenses or fuel trip permits are brought into compliance before traveling on the state's highways. The team assesses penalties for noncompliance and collects outstanding taxes.

Cigarette Tax Compliance and Enforcement

The CDTFA protects honest businesses against those that are not compliant with tax laws or engage in tax evasion. CDTFA investigators with Limited Peace Officer (LPO) status are authorized to conduct inspections, seize illegal products, and issue civil and misdemeanor citations to those in violation of the state's cigarette and tobacco products tax laws. In 2017-18, CDTFA investigators conducted 11,819 compliance inspections, issued 169 citations for various violations of the cigarette and tobacco products tax laws, and executed 141 seizures of contraband cigarettes and tobacco products that included 39,513 packs of contraband cigarettes and tobacco products with a wholesale cost of \$39,954 for the tobacco products alone.

Pursuing the Underground Economy

As a member of [TRaCE](#), CDTFA investigators are assigned to both the Northern and Southern California TRaCE task forces to collaborate with state and federal agencies on criminal investigations where there is a CDTFA criminal tax evasion nexus.

The mission of TRaCE is to combat organized elements of the underground economy engaged in the manufacture, importation, distribution, and sale of pirated intellectual property, and other economic crimes resulting in the evasion of business, payroll, and/or income taxes.

In fiscal year 2017-18, the TRaCE Task Force received 207 complaints through the central intake system resulting in 28 viable cases. CDTFA had a nexus to 68 percent of the cases and was the primary or secondary component to 20 active investigations. Fiscal year 2017-18 TRaCE activities included the successful prosecution of 12 cases with a CDTFA nexus.



TAXPAYER RESOURCES



CDTFA is improving taxpayer services by expanding our online services, increasing our outreach, communication and education efforts, and minimizing the taxpayer burden and increasing compliance. The CDTFA strives to provide the tools, information, and customer service necessary to help taxpayers and fee payers understand and fulfill their tax and fee obligations. To accomplish this, the CDTFA offers a full range of services tailored to the diverse needs of the state's businesses—from 24-hour electronic services to in-person assistance with tax compliance questions.

RESOURCES AND ASSISTANCE

CUSTOMER SERVICE CENTER: 1-800-400-7115 (CRS:711)

In fiscal year 2017-18, the CDTFA's Customer Service Center received nearly 623,000 calls from the general public, tax practitioners, taxpayers, and fee payers. This was an increase of 13 percent from fiscal year 2016-17. Approximately 87 percent of callers spoke directly with a representative for assistance with online services, account maintenance, and program-related questions. Spanish-speaking calls rose 12 percent in fiscal year 2017-18. Callers experienced an average wait time of five minutes. In addition to handling hundreds of thousands of calls, the Customer Service Center also received approximately 19,000 general tax question emails from website visitors, an increase of nearly 5,000 emails received over the prior fiscal year.

CDTFA WEBSITE: WWW.CDTFA.CA.GOV

Striving to make doing business in California as easy as possible, the CDTFA's extensive [website](#) improved our online services to taxpayers and fee payers with the successful transition to Centralized Revenue Opportunity System (CROS) from our older legacy systems. The website is also a source of industry-specific information resources and videos to reach additional taxpayers with easy-to-understand tax assistance on demand.

It also publicizes available workshop opportunities and houses forms, publications, statutes, regulations, reports, tax news, and special features for taxpayers, local governments, and the general public. Unique site visits to the CDTFA website rose to more than 18 million in fiscal year 2017-18.

PUBLICATIONS, SPECIAL NOTICES, EBLASTS, AND NEWSLETTERS

The Department regularly issues publications and special notices to assist taxpayers with their compliance obligations. The Department also published four tax newsletters that serve more than one million readers: the *Tax Information Bulletin*, *Economic Perspective*, *Special Taxes and Fees Newsletter*, and *News for Tax Practitioners*.

Translated Forms and Publications

The CDTFA is committed to the education of all California taxpayers, including non-English speakers, helping them understand their tax obligations and improving voluntary compliance.

To promote tax compliance and better serve the needs of California's diverse business community, the CDTFA has information in Spanish and other languages.



TAXPAYER AND PUBLIC OUTREACH

Keeping up with changing tax laws can be challenging for any business. The CDTFA is dedicated to educating taxpayers through seminars, interactive learning opportunities, online classes, videos, tutorials, and industry tax and fee guides.

Interested Parties Meetings

The CDTFA hosts Interested Parties Meetings to work with and seek comments and suggestions from stakeholders to resolve as many issues as possible to begin formal rulemaking. The Business Tax and Fee Division hosted two Interested Parties Meetings in fiscal year 2017-18:

- The provisions of Assembly Bill 398, which expanded the partial exemption for manufacturing and research and development equipment to specified green energy electric power generation and distribution equipment.
- The provisions of the Revenue and Taxation Code (commencing with section 34010) pertaining to the cannabis excise and cultivation taxes.

Taxpayer Events and Education

In fiscal year 2017-18, the CDTFA offered a variety of in-person training seminars and classes to the public.

- 196 Basic Sales and Use Tax Classes/Tax Return Preparation Classes (170 conducted in English, 26 in Spanish)
- 87 Online Filing Clinics (72 in English, 15 in English and Spanish)
- 22 workshops (20 in English and 2 in Spanish) held on a variety of subjects at locations outside a CDTFA office
- 18 Small Business Seminars (17 in English and 1 in Spanish)
- 15 International Fuel Tax Agreement (IFTA) Workshops
- 7 Cigarette and Tobacco Products Seminars for Retailers
- 7 eFile Clinics (English/Spanish)
- 4 Nonprofit, Exempt, and Faith-Based Organizations Seminars

CDTFA continued outreach efforts to businesses, government, and community groups by coordinating speakers for 159 presentations through CDTFA's Speakers Bureau. These presentations cover the basics of sales and use tax, cannabis and other tax programs, and the taxpayer appeals process. The Speakers Bureau provides bilingual speakers in multiple languages upon request.

ONLINE EDUCATIONAL AND LEARNING PRODUCTS

In an effort to expand educational opportunities for taxpayers, the CDTEFA offers a variety of online educational products. This is a convenient, cost-effective way for taxpayers to learn about their tax compliance obligations.

Online Seminars, Videos, Tutorials, and Guides

The CDTEFA online seminars webpage offers videos, tutorials, and guides. These online resources allow for self-paced study available 24-hours a day. The videos provide information on various topics, including sales and use tax, online services, registration, returns, payments, and taxpayer rights.

Online Tutorial for Sales and Use Tax

As an alternative to attending an instructor-led Basic Sales and Use Tax Class, an online tutorial is available in English, Spanish, Chinese, Korean, and Vietnamese. The tutorial provides taxpayers the same information as the instructor-led class in a self-paced environment.

Alternative Online Cigarette and Tobacco Products Class

For those in California's more remote areas who may find it difficult to attend an instructor-led class, the CDTEFA offers an online cigarette and tobacco products class for retailers, wholesalers, and distributors. These online seminars provide a quick and easy way for retailers, wholesalers, and distributors to understand their legal requirements relating to sales of all cigarettes and tobacco products. Changes in tobacco laws, such as the inclusion of electronic smoking devices that contain nicotine in the definition of a "tobacco product," are covered in these educational seminars. The online seminars provide the viewer the ability to submit topic-related questions directly to the CDTEFA via email and receive a timely response.

New Industry and Tax and Fee Guides

[Industry guides](#) are a one-stop-shop for business owners and operators looking for relevant information on key tax and fee issues. These guides are a source of basic information that complement the CDTEFA's many online publications. Two new industry and tax and fee guides debuted in fiscal year 2017-18. These new industry guides are:

- *Fulfillment Centers*
- *Tax Guide for Reporting Requirement for Sales on State-Designated Fairgrounds*





WELCOMING FEEDBACK

ONLINE SERVICES SURVEY

The CDTFA appreciates feedback. The online services survey allows users to provide valuable feedback about customer satisfaction. When asked how users would rate the online services, 62 percent marked “excellent” and more than 26 percent marked “good.” This indicates an overall 88 percent favorable response.

HOW ARE WE DOING? SURVEYS

Another instrument to gauge public satisfaction is the *How Are We Doing?* survey available in field offices and [online](#). This survey is designed to capture taxpayers’ feedback on the quality of customer service they experienced. The results help the CDTFA improve its overall level of service. In fiscal year 2017-18, 99.2 percent of the surveys showed positive ratings for CDTFA customer service.

The Statewide Compliance and Outreach Program (SCOP) has its own specialized *How Are We Doing?* survey. This survey is provided to taxpayers during visits by the SCOP team staff and is also available on the Department [website](#). The CDTFA received more than 3,200 survey responses, with 100 percent of the respondents indicating they were pleased with the quality of public service under this program.

AUDIT SURVEY

During a CDTFA tax and fee audit, field auditors are expected to adhere to the highest ethical and professional standards, and to conduct themselves in a professional manner. The auditors are also expected to administer the Sales and Use Tax Law in a fair and uniform manner. Following an audit, taxpayers are encouraged to provide their comments by completing and returning an audit survey form. Survey responses provide valuable information on the effectiveness of the audit program and help the CDTFA improve procedures to better serve the business community and taxpayers.

When individuals express dissatisfaction, make complaints, or raise a concern regarding an employee or service, the CDTFA makes every attempt to contact the individual and address the issues raised. CDTFA staff members work closely with the Taxpayers' Rights Advocate Office to help taxpayers who have not been able to resolve matters through the normal channels.

TAXPAYER ASSISTANCE

TAXPAYERS' RIGHTS ADVOCATE OFFICE

Consistent with the California Taxpayers' Bill of Rights, the [Taxpayers' Rights Advocate](#):

- Resolves taxpayer and feepayer complaints or problems when normal channels do not work;
- Monitors CDTFA programs for compliance with the Taxpayers' Bill of Rights;
- Recommends new or revised policies and procedures;
- Ensures taxpayer and feepayer educational materials are clear and understandable; and
- Conducts Taxpayers' Bill of Rights meetings to give the public an opportunity to express their concerns, suggestions, and comments.

In fiscal year 2017-18, the Taxpayers' Rights Advocate Office assisted 824 businesses and worked closely with CDTFA professionals to implement a number of recommendations for improving taxpayer compliance, easing the burden of compliance, and facilitating uniform and fair administration of the law. This year's accomplishments are summarized in the [Taxpayers' Rights Advocate's 2017-18 Annual Report](#). The report, available on the CDTFA's website, describes the Taxpayers' Rights Advocate Office's involvement in important new projects to assist taxpayers and feePAYERS, identifies work in process, contains examples of services provided to taxpayers and feePAYERS, and summarizes taxpayer contacts with the Taxpayers' Rights Advocate Office.





TAX APPEALS ASSISTANCE PROGRAM

The Tax Appeals Assistance Program (TAAP), managed by the Taxpayers' Rights Advocate, provides free legal assistance from law students to low-income and underrepresented individuals and businesses with certain types of appeals of less than \$30,000. Seven law schools throughout California participate in the program, with students instructed by three CDTFA tax counsels.

In fiscal year 2017-18, TAAP:

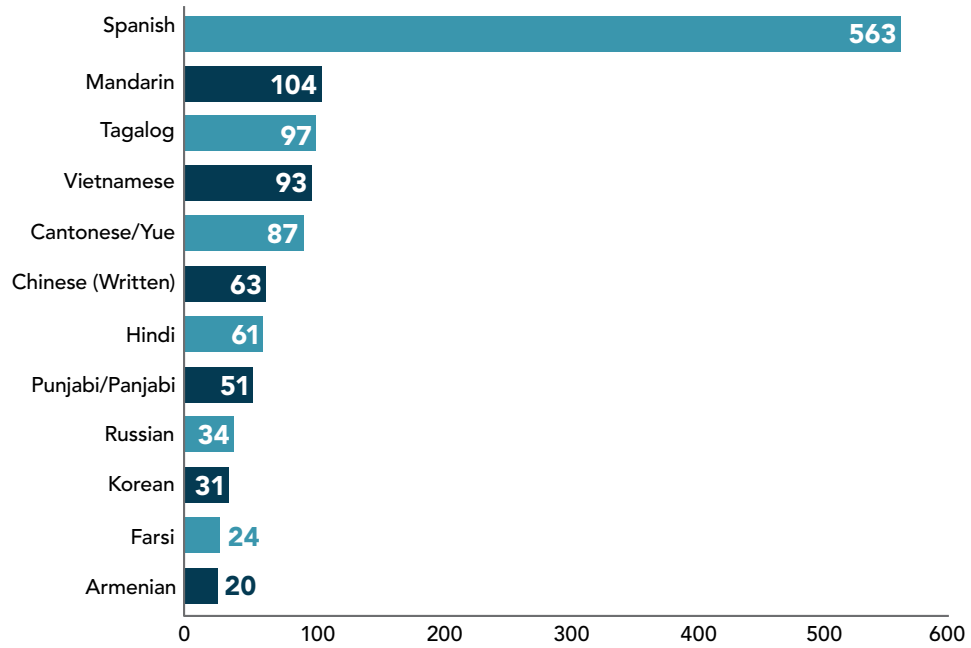
- Informed 601 individuals and businesses that they may qualify for the program;
- Accepted 209 cases into the program; and
- Resolved 105 cases.

More information about the program can be found in the *Taxpayers' Rights Advocate's 2017-18 Annual Report*. Contact information is available on the CDTFA website through the [Taxpayers' Rights Advocate](#) page.

INTERPRETER SERVICES

The CDTFA’s Diversity and Inclusion Office maintains lists of bilingual employees who are available to assist taxpayers or members of the public who have limited English proficiency.

TOP LANGUAGES WITH AVAILABLE CDTFA TRANSLATORS





APPEALS



SALES AND USE TAXES AND SPECIAL TAXES AND FEES

Taxpayers who disagree with staff decisions regarding taxes or fees owed have the ability to seek resolution through the CDTFA's administrative appeals process. This formal appeals process generally begins with filing a written appeal called a petition for redetermination. The appeal then progresses through a series of steps to a hearing.

Petitions for redetermination filed this year included:

- 909 sales and use tax appeals
- 292 consumer use tax appeals
- 4,924 special taxes and fees appeals*

SETTLEMENT AND OFFER IN COMPROMISE PROGRAMS

The CDTFA is authorized by law to settle tax and fee disputes when appropriate. In fiscal year 2017-18, staff settled 745 cases for a total settlement amount of \$128.5 million. This included 722 sales and use tax cases for a settlement amount of \$128.2 million, and 23 special tax or fee cases for a settlement amount of \$258,567.

The CDTFA also provides an Offer in Compromise program for certain tax and fee final liabilities. In fiscal year 2017-18, it approved 297 offers in compromise.

*During fiscal year 2017-18, the CDTFA handled one Childhood Lead Poisoning and Prevention Fee appeal. The [California Department of Public Health \(CDPH\)](#) is responsible for decisions related to Childhood Lead Poisoning and Prevention Fee appeals. The [California Department of Forestry and Fire Protection \(CAL FIRE\)](#) is responsible for decisions relating to the Fire Prevention Fee appeals, which numbered 4,892 in fiscal year 2017-18. Due to the passage of Assembly Bill 398 (Statute 2017, Ch. 135), the CDTFA ceased administering the Fire Prevention Fee effective July 1, 2017. The Fire Prevention Fee appeals covered periods prior to July 1, 2017. The remaining 31 appeals are related to other special tax and fee programs and are processed by CDTFA staff.



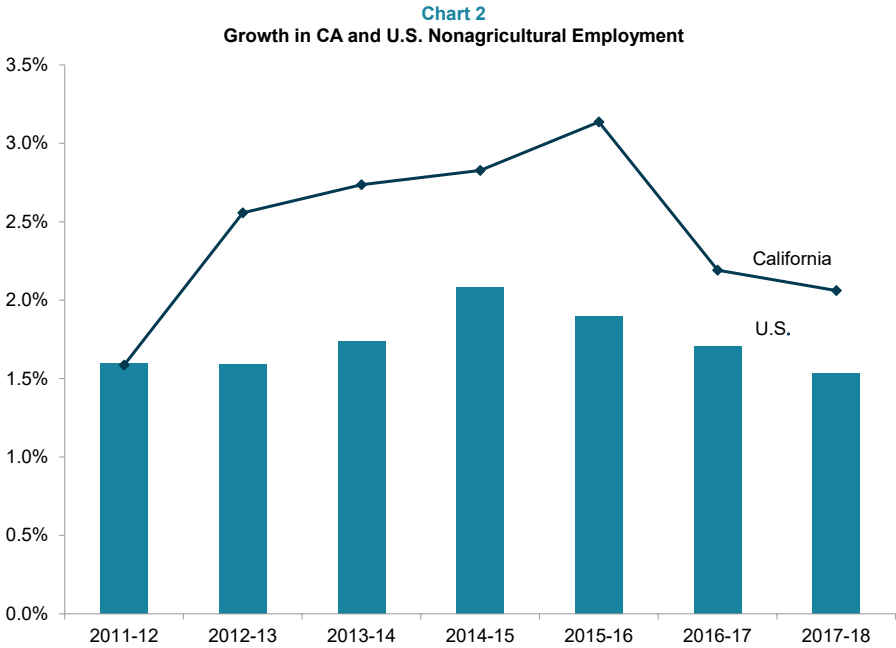
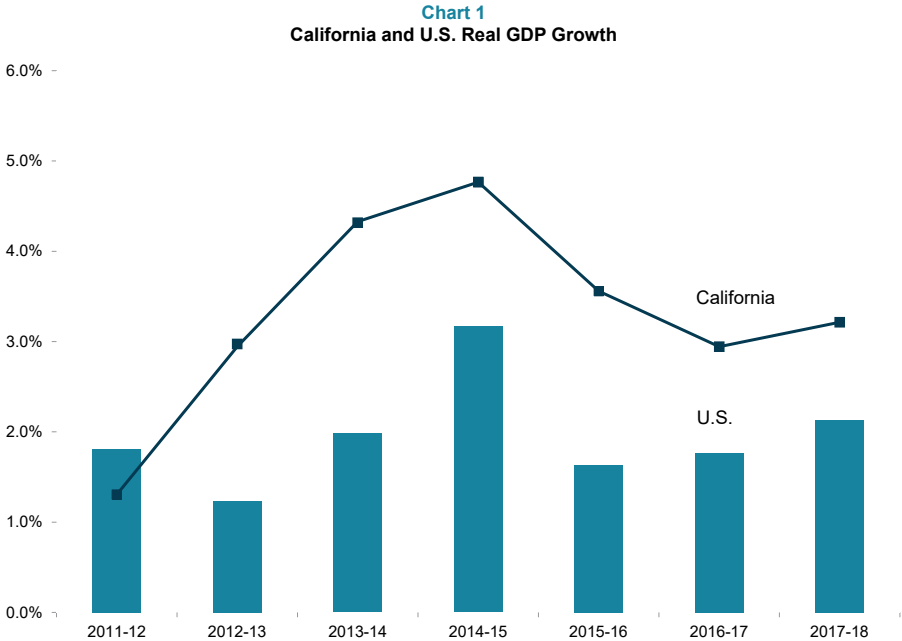


ECONOMIC ANALYSIS



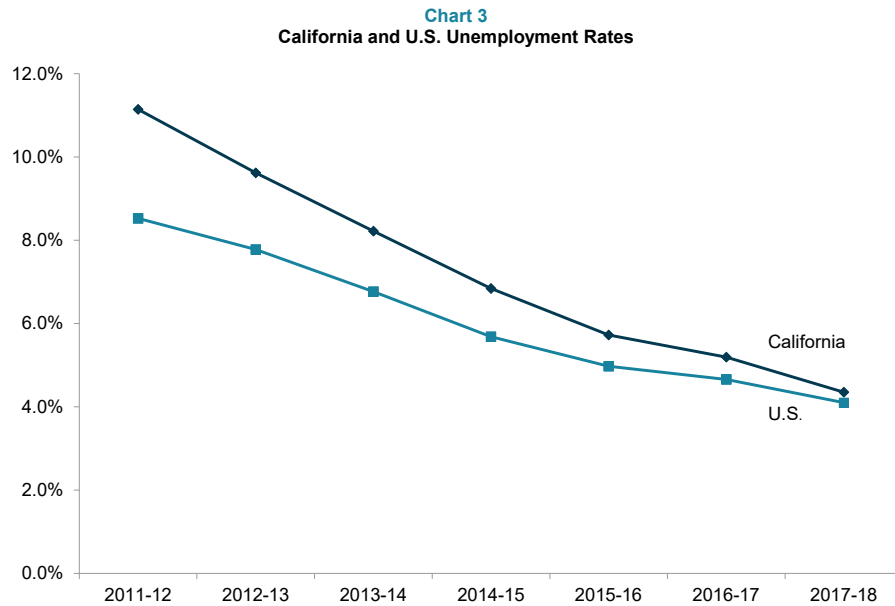
CALIFORNIA REAL GDP

By some measures, the California economy outpaced national growth in fiscal year 2017-18. As shown in Chart 1, real California gross domestic product rose 3.5 percent, while real U.S. GDP rose 2.6 percent. The state’s nonagricultural employment rose 2.1 percent, faster than the 1.5 percent U.S. increase (Chart 2).



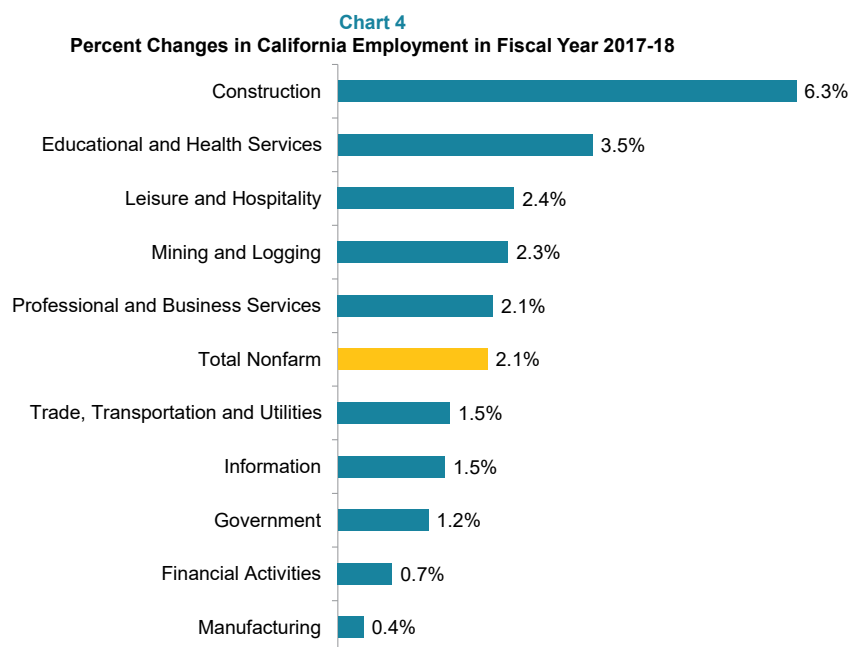
UNEMPLOYMENT RATE

As a result of strong growth in jobs, the California unemployment rate declined from 5.2 percent in 2016-17 to 4.4 percent in 2017-18 (Chart 3). The rate in fiscal year 2017-18 was well below the 5.0 percent rate in fiscal year 2006-07, the last year prior to the start of the Great Recession.



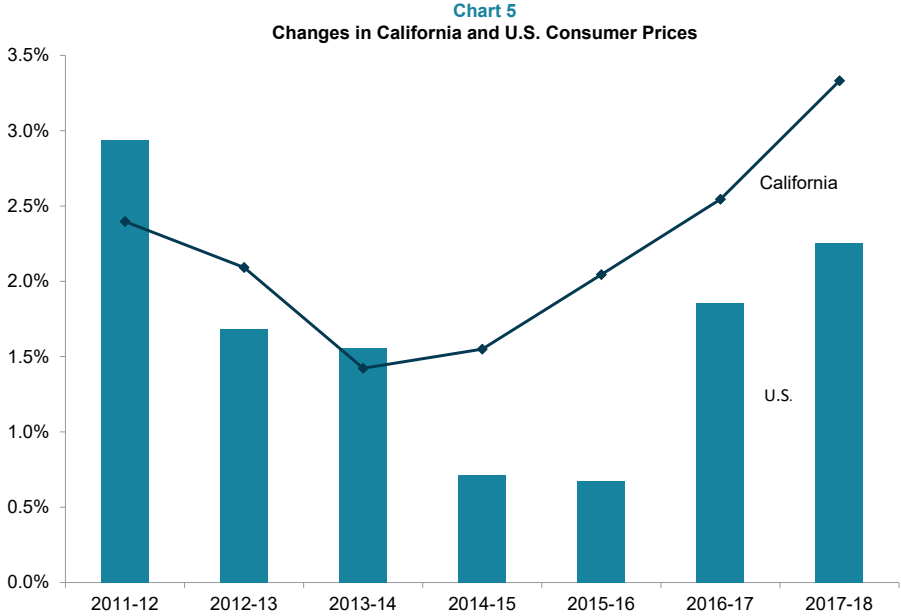
EMPLOYMENT

California nonagricultural employment rose by 343,000 jobs, a 2.1 percent increase. Construction led the gains in jobs in 2017-18, as shown in Chart 4. Other sectors with stronger than average job gains included education, health services, and leisure and hospitality.



CONSUMER PRICES

California consumer prices for all urban consumers rose 3.3 percent in 2017-18 (See Chart 5). Prices for the nation as a whole rose less, 2.3 percent. Larger increases in California home prices were responsible for much of the difference between state and national consumer price index changes.

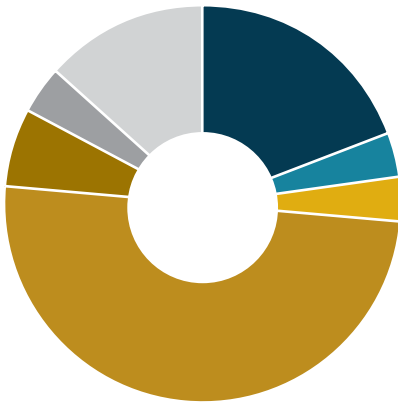


COMPARISON OF REVENUES 2016-17 AND 2017-18

Tax/Fee	2017-18	Yr-to-Yr Chg	2016-17
Alcoholic Beverage Taxes	\$376,094,000	2.1%	\$368,357,000
Cigarette and Tobacco Products Taxes	2,159,012,000	72.9%	1,248,684,000
Cannabis Excise Tax	56,369,000	NA	
Energy Resources Surcharge	68,863,000	-4.7%	72,280,000
Environmental Taxes and Fees:	770,443,000	-3.6%	798,802,000
California Tire Fee	61,649,000	-1.9%	62,873,000
Childhood Lead Poisoning Prevention Fee	21,230,000	-0.1%	21,246,000
Electronic Waste Recycling Fee	83,077,000	15.6%	71,847,000
Hazardous Substances Taxes and Fees	96,405,000	3.7%	92,963,000
Integrated Waste Management Fee	55,160,000	9.1%	50,547,000
Lead-Acid Battery Fee	17,236,079	N/A	1,521
Marine Invasive Species Fee	5,562,000	16.9%	4,758,000
Occupational Lead Poisoning Prevention Fee	3,457,000	-0.4%	3,472,000
Oil Spill Prevention and Administration	46,596,000	1.6%	45,880,000
Fire Prevention Fee	15,330,000	-81.2%	81,479,000
Underground Storage Tank Maintenance Fee	346,982,000	-0.1%	347,452,000
Water Rights Fee	17,761,000	9.1%	16,282,000
Fuel Taxes and Fees	6,763,339,000	38.8%	4,871,350,000
Insurance Tax	2,294,855,000	0.8%	2,277,030,000
Natural Gas Surcharge	618,819,000	-5.5%	654,994,000
Property Taxes:	16,117,000	45.8%	17,879,000
Private Railroad Car Tax - (BOE)	-	NA	9,169,000
Timber Yield Tax	16,117,000	85.0%	8,710,000
Sales and Use Taxes and Fees:	57,158,792,000	6.2%	53,826,843,000
Retail Sales Tax	56,999,020,000	6.7%	53,436,672,000
City and County Taxes	6,974,708,000	4.5%	6,677,197,000
County Transportation Tax	1,739,792,000	4.2%	1,669,305,000
Fees	15,860,000	32.3%	11,984,000
Fiscal Recovery Fund Sales Tax	-	NA	-
Local Revenue Fund 2011	7,016,222,000	4.5%	6,711,222,000
Local Revenue Fund State Sales Tax	3,515,419,000	4.6%	3,360,682,000
Public Safety Fund Sales Tax	3,515,485,000	4.6%	3,360,678,000
Special District Taxes	8,381,507,000	32.5%	6,324,383,000
State Taxes	25,840,026,000	2.0%	25,321,221,000
Medi-Cal Managed Care Plans Sales Tax	159,772,000	-59.1%	390,171,000
Emergency Telephone Users Surcharge	60,530,000	-23.1%	78,704,000
Prepaid Mobile Telephony Services	18,672,000	-5.5%	19,757,000
Lumber Products Assessment	47,807,000	15.5%	41,409,000
Total Revenues	\$70,409,714,000	9.5%	\$64,276,089,000

(Modified accrual basis of accounting) For expanded annual data, please see Statistical Table 1 at www.cdtfa.ca.gov.

SOURCES OF STATE REVENUE, 2017-18



	2016-17 Revenue (in thousands)	2017-18 Revenue (in thousands)	2017-18 Percentage of Total State Revenue
● Sales and Use Taxes	\$35,405,109	\$36,387,527	19.3%
● Fuel Taxes	4,871,350	\$6,763,338	3.6%
● Other CDTFA Revenues	5,968,067	\$6,647,353	3.5%
CDTFA Subtotal	\$46,244,526	\$49,798,218	26.4%
● Personal Income Tax	82,857,006	\$94,271,687	50.0%
● Corporation Tax	10,116,338	\$12,156,145	6.4%
● Motor Vehicle and Trailer Taxes	6,675,213	\$7,198,731	3.8%
● Other Revenues	19,913,445	\$25,072,770	13.3%
Total	\$165,806,528	\$188,497,551	

	2016-17 Revenue (in thousands)	2017-18 Revenue (in thousands)	Percent Change	2017-18 Percentage of Total State Revenue
California Department of Tax and Fee Administration				
<i>Major Taxes and Licenses</i>				
Sales and Use Tax ¹	\$35,405,109	\$36,387,527	2.77%	19.30%
Managed Health Care	390,171	159,772	-59.05%	0.08%
Gasoline and Jet Fuel Tax	4,327,069	5,878,678	35.86%	3.12%
Diesel and Use Fuel Taxes	544,281	884,660	62.54%	0.47%
Insurance Gross Premium Tax	2,277,030	2,294,855	0.78%	1.22%
Cigarette and Tobacco Products Tax	1,248,684	2,159,012	72.90%	1.15%
Alcoholic Beverage Tax	368,357	376,094	2.10%	0.20%
Totals, Major Taxes and Licenses	44,560,701	48,140,598	8.03%	25.54%
<i>Totals, Minor Revenues²</i>	<i>1,683,825</i>	<i>1,657,620</i>	<i>-0.97%</i>	<i>0.89%</i>
Grand Total	\$46,244,526	49,798,218	7.71%	26.42%
Other Agencies				
<i>Major Taxes and Licenses</i>				
Personal Income Tax	\$82,857,006	\$94,271,687	13.78%	50.01%
Corporation Tax	10,116,338	12,156,145	20.16%	6.45%
Motor Vehicle “in lieu” Tax	2,647,152	2,799,132	5.74%	1.48%
Trailer Coach Fees “in lieu” Tax	25,715	28,508	10.86%	0.02%
Motor Vehicle Registration and Other Fees	4,002,346	4,371,091	9.21%	2.32%
Horse Racing (Parimutuel) License Fees	14,633	15,055	2.88%	0.01%
Totals, Major Taxes and Licenses	99,663,190	113,641,618	14.03%	60.29%
<i>Totals, Minor Revenues</i>	<i>19,898,812</i>	<i>25,057,715</i>	<i>25.88%</i>	<i>13.29%</i>
Grand Total	\$119,562,002	\$138,699,333	16.00%	73.58%
Total State Revenue	\$165,806,528	\$188,497,551	13.69%	100.00%
Major Taxes	144,223,891	163,439,836	13.33%	

Note: Percentage detail may not compute to total due to rounding.

Source: www.ebudget.ca.gov/2018-19/pdf/BudgetSummary/BS_SCH8.pdf

¹ Includes revenues from the state sales tax, the state disaster relief tax, the local revenue tax, and the fiscal recovery fund sales tax.

² Includes private railroad car, electrical energy, natural gas, emergency telephone, and environmental fees.



CDTFA FIELD OFFICES



CALIFORNIA OFFICES	ADDRESS	PHONE NUMBER
Bakersfield	1800 30th Street, Suite 380 Bakersfield, CA 93301-1922	1-661-395-2880
Cerritos	12750 Center Court Drive South, Suite 400 Cerritos, CA 90703-8594	1-562-356-1102
Culver City	5901 Green Valley Circle, Suite 200 Culver City, CA 90230-6948	1-310-342-1000
El Centro	1550 West Main Street El Centro, CA 92243-2832	1-760-352-3431
Fairfield	2480 Hilborn Road, Suite 200 Fairfield, CA 94534	1-707-427-4800
Fresno	8050 N. Palm Avenue, Suite 205 Fresno, CA 93711-5510	1-559-440-5330
Glendale	505 North Brand Blvd, Suite 700 Glendale, CA 91203-3946	1-818-543-4900
Irvine	16715 Von Karman Avenue, Suite 200 Irvine, CA 92606	1-949-440-3473
Oakland	1515 Clay Street, Suite 303 Oakland, CA 94612-1432	1-510-622-4100
Rancho Cucamonga	10760 4th Street, Suite 200 Rancho Cucamonga, CA 91730	1-909-257-2900
Rancho Mirage	35-900 Bob Hope Drive, Suite 280 Rancho Mirage, CA 92270-1768	1-760-770-4828
Redding	2881 Churn Creek Road, Suite B Redding, CA 96002-1146	1-530-224-4729
Riverside	3737 Main Street, Suite 1000 Riverside, CA 92501-3395	1-951-680-6400
Sacramento	3321 Power Inn Road, Suite 210 Sacramento, CA 95826-3889	1-916-227-6700
Salinas	950 E. Blanco Road, Suite 202 Salinas, CA 93901	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200 San Diego, CA 92128	1-858-385-4700
San Francisco	Two Rincon Center 121 Spear Street, Suite 460 San Francisco, CA 94105-1584	1-415-356-6600
San Jose	250 South Second Street San Jose, CA 95113-2706	1-408-277-1231

CALIFORNIA OFFICES	ADDRESS	PHONE NUMBER
Santa Clarita	25360 Magic Mountain Parkway, Suite 330 Santa Clarita, CA 91355	1-661-222-6000
Santa Rosa	50 D Street, Room 230 Santa Rosa, CA 95404-4791	1-707-576-2100
Ventura	4820 McGrath Street, Suite 260 Ventura, CA 93003-7778	1-805-677-2700
West Covina	1521 West Cameron Avenue, Suite 300 West Covina, CA 91790-2738	1-626-480-7200

OUT-OF-STATE OFFICES	ADDRESS	PHONE NUMBER
Chicago	120 N. La Salle Street, Suite 1500 Chicago, IL 60602-2412	1-312-201-5300
Houston	1415 Louisiana Street, Suite 1500 Houston, TX 77002-7471	1-713-739-3900
New York	485 Lexington Avenue, Suite 400 New York, NY 10017-5706	1-212-697-4680
Western States	3321 Power Inn Road, Suite 130 Sacramento, CA 95826-3893	1-916-227-6600

NON-SALES TAX OFFICES	ADDRESS	PHONE NUMBER
Motor Carrier Office	1030 Riverside Parkway, Suite 125 West Sacramento, CA 95605 PO Box 942879, MIC:65 Sacramento, CA 94279-0065	1-800-400-7115 (CRS:711)
Special Taxes and Fees	450 N Street Sacramento, CA 95814 PO Box 942879, MIC:88 Sacramento, CA 94279-0088	1-800-400-7115 (CRS:711)

For the most current information on CDTFA office locations and addresses, please visit our website at www.cdtfa.ca.gov/office-locations.htm.





STATISTICAL TABLES



STATISTICAL TABLES INDEX^a

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a. Data included in some of the statistical tables come from taxpayer reported information and may not match data in previous section of the report (which come mainly from our accounting department).

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a. Data included in some of the statistical tables come from taxpayer reported information and may not match data in previous section of the report (which come mainly from our accounting department).



ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues From Taxes Administered by the California Department of Tax and Fee Administration, by Fiscal Year, 2011-12 to 2017-18, (Modified accrual basis of accounting)

Tax Program	Revenue Account	CDTFA or BOE	2017-18	Yr-to-Yr Chg
Alcoholic Beverage Taxes^a:	General Fund	BOE	\$376,094,000	2.1%
Taxes on beer and wine		BOE	171,256,000	0.2%
Taxes on distilled spirits		BOE	204,838,000	3.8%
Cigarette and Tobacco Products Taxes:			2,159,012,000	72.9%
Breast Cancer Research Cigarette Stamp Tax	Breast Cancer Fund	CDTFA	16,283,000	-16.2%
Children and Families First Cigarette Stamp Tax	CA Children and Families First	CDTFA	363,966,000	-14.7%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund	CA HC Research and Prevention Tobacco Tax Act of 2016	CDTFA	1,475,740,000	N/A
Cigarette and Tobacco Products Licensing Fee	Cigarette and Tobacco Products Compliance	CDTFA	10,533,000	11.0%
Cigarette and Tobacco Products Surtax	Cigarette and Tobacco Products Surtax	CDTFA	227,237,000	-7.7%
Cigarette Tax	General Fund	CDTFA	65,254,000	-18.8%
Cannabis Excise Tax	California Cannabis Tax Fund	CDTFA	56,369,000	N/A
Electrical Energy Tax	Energy Resources Surcharge	CDTFA	68,863,000	-4.7%
Emergency Telephone Users' Surcharge	State Emergency Telephone Number Account	CDTFA	60,530,000	-23.1%
Prepaid Mobile Telephony Services^a	Mobile Telephony Services (MTS) Surcharge-State	CDTFA	18,672,000	-49.7%
Environmental Taxes and Fees:			770,443,000	-3.6%
Childhood Lead Poisoning Prevention	Childhood Lead Poisoning Prevention Fund	CDTFA	21,230,000	-0.1%
Electronic Waste Recycling Fee	Electronic Waste Recovery and Recycling Account	CDTFA	83,077,000	15.6%
Fire Prevention Fee	State Responsibility Area Fire Prevention	CDTFA	15,330,000	-81.2%
Hazardous Substances Taxes and Fees	Hazardous Waste Control Account; Toxic Substances Control Account	CDTFA	96,405,000	3.7%
Integrated Waste Management Fee	Integrated Waste Management Account	CDTFA	55,160,000	9.1%
Lead-Acid Battery Cleanup Fund	Lead-Acid Battery Fee	CDTFA	17,236,000	N/A
Marine Invasive Species Control	Marine Invasive Species Control Fund	CDTFA	5,562,000	16.9%
Occupational Lead Poisoning Prevention	Occupational Lead Poisoning Prevention Account	CDTFA	3,457,000	-0.4%
Oil Spill Fees	Oil Spill Prevention and Administration Fund	CDTFA	46,596,000	1.6%
Tire Recycling Fee	California Tire Recycling Management Fund	CDTFA	61,649,000	-1.9%
Underground Storage Tank Fee	Underground Storage Tank Clean-up Fund	CDTFA	346,982,000	-0.1%
Water Rights Fee	Water Rights Fund	CDTFA	17,761,000	9.1%
Fuel Taxes and Fees:			6,763,339,000	38.8%
Diesel and Use Fuel Taxes	Highway Users Tax Account	CDTFA	884,660,000	62.5%
Motor Vehicle Fuel Taxes	State Transportation Fund	CDTFA	5,878,678,000	35.9%
Gasoline Tax ^c	State Transportation Fund	CDTFA	5,875,432,000	35.9%
Jet fuel tax	State Transportation Fund, Aeronautics Account	CDTFA	3,246,000	-2.3%
Insurance Taxes^d	General Fund	BOE	2,294,855,000	0.8%
Lumber Products Assessment^e	Timber Regulation and Forest Restoration Fund	CDTFA	47,807,000	15.5%
Natural Gas Surcharge	Gas Consumption Surcharge Fund	CDTFA	618,819,000	-5.5%
Property Taxes:			16,117,000	-98.9%
Local taxes on state-assessed properties ^b	Counties	Non-BOE	-	N/A
Private car taxes ^a	General Fund	BOE	-	N/A
Timber Yield Tax	Timber harvest counties	CDTFA	16,117,000	85.0%
Sales and Use Taxes and Fees:			57,158,792,000	6.2%
Retail Sales Tax			56,999,020,000	6.7%
City and County Taxes ^l	Cities and counties general funds	CDTFA	6,974,708,000	4.5%
County Transportation Tax	County transportation funds	CDTFA	1,739,792,000	4.2%
Special District Taxes	Special tax districts	CDTFA	8,381,507,000	32.5%
Fiscal Recovery Fund Sales Tax ^l	Fiscal Recovery Fund	CDTFA	0	N/A
Local Revenue Fund 2011 state sales tax ^k	Local Revenue Fund 2011	CDTFA	7,016,222,000	4.5%
Local revenue fund state sales tax	Local Revenue Fund	CDTFA	3,515,419,000	4.6%
Public Safety Fund Sales Tax	Public Safety Fund	CDTFA	3,515,485,000	4.6%
State Taxes ^{fl}	General Fund	CDTFA	25,840,026,000	2.0%
Fees ^m	General Fund	CDTFA	15,860,000	32.3%
Managed Care Sales Taxⁿ	Children's Health and Human Services Special Fund	CDTFA	159,772,000	-59.1%
Total Revenues			\$70,409,714,000	7.1%
Total BOE Revenues			-	
Total CDTFA Revenues^o			\$70,409,714,000	9.5%

^aPlease go to page 56 to view footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues From Taxes Administered by the California Department of Tax and Fee Administration, by Fiscal Year, 2011-12 to 2017-18, (Modified accrual basis of accounting)

Tax Program	2016-17	Yr-to-Yr Chg	2015-16	Yr-to-Yr Chg	2014-15	Yr-to-Yr Chg
Alcoholic Beverage Taxes^r:	\$368,357,000	-0.1%	\$368,699,000	3.2%	\$357,390,000	0.9%
Taxes on beer and wine	170,954,000	0.1%	170,843,000	1.2%	168,887,000	1.0%
Taxes on distilled spirits	197,403,000	-0.2%	197,856,000	5.0%	188,503,000	0.7%
Cigarette and Tobacco Products Taxes	1,248,684,000	47.7%	845,636,000	1.0%	837,444,000	-0.3%
Breast Cancer Research Cigarette Stamp Tax	19,421,000	-5.7%	20,586,000	0.3%	20,526,000	1.3%
Children and Families First Cigarette Stamp Tax	426,730,000	-7.5%	461,427,000	0.1%	460,847,000	-0.3%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund	466,551,000	N/A				
Cigarette and Tobacco Products Licensing Fee	9,492,000	404.9%	1,880,000	3.9%	1,808,000	-0.8%
Cigarette and Tobacco Products Surtax	246,137,000	-10.9%	276,391,000	3.2%	267,935,000	-0.4%
Cigarette Tax	80,352,000	-5.9%	85,352,000	-1.1%	86,327,000	-0.1%
Cannabis Excise Tax						
Electrical Energy Tax	72,280,000	-4.3%	75,541,000	2.8%	73,457,000	2.0%
Emergency Telephone Users' Surcharge	78,704,000	-3.6%	81,606,000	-16.4%	97,665,000	14.6%
Prepaid Mobile Telephony Services^p	37,141,000^p	N/A	17,832,000	N/A		
Environmental Taxes and Fees:	798,802,000	1.7%	785,109,000	0	676,194,000	(0)
Childhood Lead Poisoning Prevention	21,246,000	2.8%	20,668,000	0.5%	20,564,000	-5.6%
Electronic Waste Recycling Fee	71,847,000	15.3%	62,325,000	5.0%	59,376,000	3.1%
Fire Prevention Fee	81,479,000	-0.3%	81,728,000	-0.2%	81,860,000	-43.0%
Hazardous Substances Taxes and Fees	92,963,000	7.4%	86,523,000	1.5%	85,265,000	8.5%
Integrated Waste Management Fee	50,547,000	5.1%	48,093,000	7.8%	44,602,000	3.1%
Lead-Acid Battery Cleanup Fund	2,000	N/A				
Marine Invasive Species Control	4,758,000	6.6%	4,462,000	3.3%	4,319,000	2.7%
Occupational Lead Poisoning Prevention	3,472,000	2.5%	3,387,000	3.7%	3,266,000	6.9%
Oil Spill Fees	45,880,000	1.9%	45,011,000	6.8%	42,140,000	35.7%
Tire Recycling Fee	62,873,000	2.8%	61,131,000	8.5%	56,365,000	6.4%
Underground Storage Tank Fee	347,452,000	-2.4%	355,902,000	35.3%	262,973,000	-9.1%
Water Rights Fee	16,282,000	2.5%	15,880,000	2.7%	15,463,000	13.8%
Fuel Taxes and Fees:	4,871,350,000	-3.3%	5,039,373,000	-12.3%	5,745,044,000	-6.2%
Diesel and Use Fuel Taxes	544,281,000	22.7%	443,560,000	20.5%	368,127,000	3.2%
Motor Vehicle Fuel Taxes	4,327,069,000	-5.8%	4,595,813,000	-14.5%	5,376,917,000	-6.7%
Gasoline Tax ^c	4,323,746,000	-5.9%	4,592,700,000	-14.5%	5,374,334,000	-6.8%
Jet fuel tax	3,323,000	6.7%	3,113,000	20.5%	2,583,000	1.0%
Insurance Taxes^{fy}	2,277,030,000	-2.0%	2,324,577,000	4.2%	2,230,738,000	3.5%
Lumber Products Assessment^g	41,409,000	-2.3%	42,388,000	19.9%	35,366,000	-0.2%
Natural Gas Surcharge	654,994,000	0.7%	650,739,000	18.1%	550,925,000	2.1%
Property Taxes:	1,460,599,000	5.0%	1,390,763,000	8.6%	1,280,338,000	26.0%
Local taxes on state-assessed properties ^h	1,442,720,000	5.1%	1,372,264,000	8.8%	1,261,819,000	26.3%
Private car taxes	9,169,000	-8.2%	9,991,000	12.0%	8,925,000	4.6%
Timber Yield Tax	8,710,000	2.4%	8,509,000	-11.3%	9,594,000	5.3%
Sales and Use Taxes and Fees:	53,826,843,000	-0.4%	54,054,768,000	3.8%	52,069,235,000	7.4%
Retail Sales Tax	53,436,672,000	2.0%	52,407,325,000	3.6%	50,600,175,000	5.4%
City and County Taxes ⁱ	6,677,197,000	21.2%	5,508,688,000	16.0%	4,747,161,000	2.3%
County Transportation Tax	1,669,305,000	3.2%	1,617,948,000	2.0%	1,586,038,000	4.0%
Special District Taxes	6,324,383,000	1.8%	6,215,079,000	6.7%	5,823,144,000	2.6%
Fiscal Recovery Fund Sales Tax ^j	0	N/A	963,111,000	-39.2%	1,583,880,000	3.4%
Local Revenue Fund 2011 state sales tax ^k	6,711,222,000	4.6%	6,413,958,000	3.3%	6,210,057,000	5.5%
Local revenue fund state sales tax	3,360,682,000	4.5%	3,214,844,000	1.1%	3,179,652,000	2.5%
Public Safety Fund Sales Tax	3,360,678,000	4.5%	3,214,844,000	1.1%	3,179,652,000	2.5%
State Taxes ^{fl}	25,321,221,000	0.3%	25,247,023,000	4.0%	24,277,827,000	7.8%
Fees ^m	11,984,000	1.3%	11,831,000	-7.3%	12,763,000	-6.7%
Managed Care Sales Taxⁿ	390,171,000	-76.3%	1,647,442,000	12.1%	1,469,060,000	205.6%
Total Revenues	\$65,736,193,000	0.1%	\$65,682,078,000	2.7%	\$63,953,795,000	5.8%
Total BOE Revenues	\$64,293,473,000^p	-0.03%	\$64,309,814,000	2.6%	\$62,691,976,000	5.5%
Total CDTFA Revenues^o						

^rPlease go to page 56 to view footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues From Taxes Administered by the California Department of Tax and Fee Administration, by Fiscal Year, 2011-12 to 2017-18, (Modified accrual basis of accounting)

Tax Program	2013-14	Yr-to-Yr Chg	2012-13	Yr-to-Yr Chg	2011-12	Yr-to-Yr Chg
Alcoholic Beverage Taxes^a:	\$354,315,000	-0.6%	\$356,551,000	3.0%	\$346,252,000	3.6%
Taxes on beer and wine	167,209,000	-1.1%	169,053,000	4.2%	162,198,000	2.4%
Taxes on distilled spirits	187,105,000	-0.2%	187,498,000	1.9%	184,054,000	4.7%
Cigarette and Tobacco Products Taxes:	839,712,000	-3.7%	871,533,000	-3.3%	901,157,000	-1.1%
Breast Cancer Research Cigarette Stamp Tax	20,270,000	-5.3%	21,409,000	-5.0%	22,540,000	-4.7%
Children and Families First Cigarette Stamp Tax	462,329,000	-3.8%	480,490,000	-3.6%	498,497,000	-1.3%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund						
Cigarette and Tobacco Products Licensing Fee	1,822,000	7.4%	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and Tobacco Products Surtax	268,907,000	-3.2%	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette Tax	86,384,000	-4.1%	90,106,000	-5.2%	95,042,000	-1.0%
Cannabis Excise Tax						
Electrical Energy Tax	72,033,000	0.5%	71,673,000	-3.4%	74,163,000	30.3%
Emergency Telephone Users' Surcharge	85,224,000	7.7%	79,152,000	-5.0%	83,313,000	-3.7%
Prepaid Mobile Telephony Services^a						
Environmental Taxes and Fees:	738,835,000	0	719,416,000	0	661,102,000	(0)
Childhood Lead Poisoning Prevention	21,794,000	-10.4%	24,321,000	21.2%	20,070,000	1.2%
Electronic Waste Recycling Fee	57,615,000	-33.7%	86,890,000	-21.2%	110,255,000	-29.5%
Fire Prevention Fee	143,500,000	90.8%	75,202,000	NA	-	
Hazardous Substances Taxes and Fees	78,553,000	8.3%	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management Fee	43,276,000	5.8%	40,911,000	0.3%	40,790,000	-3.6%
Lead-Acid Battery Cleanup Fund						
Marine Invasive Species Control	4,205,000	-7.1%	4,526,000	3.7%	4,364,000	-12.2%
Occupational Lead Poisoning Prevention	3,057,000	-4.7%	3,207,000	1.7%	3,154,000	2.4%
Oil Spill Fees	31,057,000	-0.9%	31,337,000	10.4%	28,380,000	14.6%
Tire Recycling Fee	52,994,000	1.9%	51,983,000	6.1%	48,992,000	2.3%
Underground Storage Tank Fee	289,197,000	-8.2%	314,880,000	-0.6%	316,898,000	-4.6%
Water Rights Fee	13,589,000	-0.3%	13,625,000	3.6%	13,153,000	61.9%
Fuel Taxes and Fees:	6,122,710,000	10.6%	5,536,122,000	-1.0%	5,592,013,000	-1.6%
Diesel and Use Fuel Taxes	356,735,000	9.0%	327,175,000	-11.0%	367,499,000	-23.0%
Motor Vehicle Fuel Taxes	5,765,975,000	10.7%	5,208,947,000	-0.3%	5,224,514,000	0.4%
Gasoline Tax ^c	5,763,417,000	10.7%	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet fuel tax	2,558,000	-3.2%	2,643,000	4.3%	2,534,000	6.3%
Insurance Taxes^d	2,156,114,000	4.5%	2,063,818,000	3.8%	1,988,859,000	2.8%
Lumber Products Assessment^e	35,441,000	142.1%	14,637,000	NA	-	
Natural Gas Surcharge	539,741,000	-16.6%	647,505,000	0.2%	646,308,000	8.2%
Property Taxes:	1,016,442,000	3.5%	981,682,000	1.9%	963,102,000	8.5%
Local taxes on state-assessed properties ^b	998,800,000	3.4%	965,940,000	2.0%	947,000,000	8.3%
Private car taxes ^d	8,529,000	8.1%	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	9,113,000	16.0%	7,855,000	-2.5%	8,061,000	24.4%
Sales and Use Taxes and Fees:	48,487,497,000	8.5%	44,679,961,000	8.5%	41,196,836,000	-3.1%
Retail Sales Tax	48,006,801,000	7.4%	44,679,961,000	8.5%	41,196,804,000	-3.1%
City and County Taxes ^f	4,639,502,000	6.1%	4,373,939,000	9.1%	4,009,624,000	8.9%
County Transportation Tax	1,524,349,000	4.5%	1,458,207,000	9.7%	1,329,474,000	8.3%
Special District Taxes	5,676,806,000	13.9%	4,986,206,000	9.2%	4,567,694,000	9.8%
Fiscal Recovery Fund Sales Tax ^l	1,531,735,000	6.1%	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 state sales tax ^k	5,884,731,000	6.7%	5,516,137,000	5.1%	5,247,531,000	NA
Local revenue fund state sales tax	3,102,388,000	6.4%	2,916,188,000	7.1%	2,722,030,000	10.6%
Public Safety Fund Sales Tax	3,102,391,000	6.4%	2,916,186,000	7.1%	2,721,846,000	10.6%
State Taxes ^{h,i}	22,531,214,000	7.0%	21,056,390,000	9.4%	19,242,348,000	-29.5%
Fees ^m	13,684,000	7.4%	12,741,000	20.7%	10,560,000	399.0%
Managed Care Sales Taxⁿ	480,697,000	NA	-		32,000	NA
Total Revenues	\$60,448,064,000	7.9%	\$56,022,049,000	6.8%	\$52,453,072,000	-2.4%
Total BOE Revenues	\$59,449,264,000	8.0%	\$55,056,109,000	6.9%	\$51,506,072,000	-2.5%
Total CDTFA Revenues^o						

^aPlease go to page 56 to view footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues From Taxes Administered by the California Department of Tax and Fee Administration, by Fiscal Year, 2011-12 to 2017-18, (Modified accrual basis of accounting)

Note: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the taxes listed above are presented in the historical statistical table for each tax program. Detail may not compute to total due to rounding.

FOOTNOTES

- e. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on gasoline is imposed.
- f. Does not include amounts collected by the Department of Insurance.
- g. Effective January 1, 2013.
- h. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- k. Effective July 1, 2011.
- l. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2011, the state sales tax rate was reduced to 3.9375 percent.
- m. Effective January 1, 2011, includes collection recovery costs.
- n. Effective July 1, 2013, through June 30, 2016, sales tax is imposed on sellers of Medi-Cal Managed Care Plans for the privilege of selling Medi-Cal related health care services at retail in California.
- o. Does not include insurance tax revenues because most of the work involved is performed by the Insurance Commissioner, and does not include property tax revenues on state-assessed properties because the local taxes are billed and collected by the counties.
- p. During FY 16/17, State Controller's Office did not setup the transfer accounts for MTS, therefore revenues received were allocated to the agencies. The revision for FY 16/17 reflects the actual MTS revenues prior allocation to the agencies.
- y. Alcohol/Insurance administered by CDTFA pursuant to an interagency agreement with BOE.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 2—Summary of Expenditures of the California Department of Tax and Fee Administration
Fiscal Years 2016-17 and 2017-18

Function	Expenditures	
	FY 2016-17	FY 2017-18
Personnel Services	\$444,499,000	\$441,493,000
Operating Expenses and Equipment:		
General Expense	12,948,000	14,864,000
Printing	1,831,000	1,038,000
Communications	6,011,000	5,412,000
Postage	3,264,000	2,856,000
Insurance	16,000	16,000
Travel—In-State	4,846,000	4,058,000
Travel—Out-of-State	3,051,000	2,699,000
Training	558,000	815,000
Facilities Operations	43,904,000	43,878,000
Utilities	292,000	242,000
Consulting and Professional Services:		
Interdepartmental	12,318,000	14,234,000
External	6,598,000	9,683,000
Consolidated Data Center	8,396,000	11,187,000
Data Processing	5,898,000	8,851,000
Central Administrative Services	0	0
Equipment	679,000	437,000
Other Items of Expense	165,000	136,000
Totals, Operating Expenses and Equipment	\$110,775,000	\$120,406,000
Totals, Expenditures^a	\$555,274,000	\$561,899,000
Reimbursements	-191,092,000	-199,584,000
Special Funds	-75,489,000	-75,376,000
Federal Funds	-56,000	-39,000
Net Expenditures (General Fund)	\$288,637,000	\$286,900,000

Note: Detail may not compute to total due to rounding.

a. Includes programs administered by CDTFA pursuant to an interagency agreement with BOE, which contains County and State Assessed Property programs total cost of \$5,835,000.

ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 3—Summary of Total Costs of Performing
California Department of Tax and Fee Administration Functions, Fiscal Year 2017-18**

Program	CDTFA Expenditures ^a	Non-CDTFA Expenditures ^b	Total Costs	Revenues	Ratio of CDTFA Expenditures to Revenues	Ratio of Total Costs to Revenues
Timber Tax	1,556,000	-	1,556,000	16,117,000	9.65%	9.65%
Sales and Use Tax ^c	462,486,000	34,797,000	497,283,000	57,158,792,000	.81%	.87%
Hazardous Substances Tax	4,580,000	-	4,580,000	96,405,000	4.75%	4.75%
Alcoholic Beverage Tax	2,845,000	367,000	3,212,000	376,094,000	.76%	.85%
Tire Recycling Fee	1,902,000	-	1,902,000	61,649,000	3.09%	3.09%
Cigarette and Tobacco Products Tax	21,496,000	361,000	21,857,000	2,148,479,000	1.00%	1.02%
Cigarette and Tobacco Products Licensing ^f	9,531,000	27,000	9,558,000	10,533,000	90.49%	90.74%
Transportation Fund Tax ^g	27,561,000	-	27,561,000	6,763,339,000	.41%	.41%
Occupational Lead Poisoning Prevention Fee	872,000	-	872,000	3,457,000	25.22%	25.22%
Integrated Waste Management	400,000	-	400,000	55,160,000	.73%	.73%
Underground Storage Tank Fee	4,264,000	-	4,264,000	346,982,000	1.23%	1.23%
Oil Spill Prevention	291,000	-	291,000	46,596,000	.62%	.62%
Energy Resources Surcharge	317,000	-	317,000	68,863,000	.46%	.46%
Annual Water Rights Fee	540,000	-	540,000	17,761,000	3.04%	3.04%
Childhood Lead Poisoning Prevention Fee	197,000	-	197,000	21,230,000	.93%	.93%
Marine Invasive Species Fee	347,000	-	347,000	5,562,000	6.24%	6.24%
Fire Prevention Fee	2,322,000	-	2,322,000	15,330,000	15.15%	15.15%
Emergency Telephone Users Surcharge	1,069,000	-	1,069,000	60,530,000	1.77%	1.77%
eWaste Recycling Fee	3,867,000	-	3,867,000	83,077,000	4.65%	4.65%
Lumber Fee Program	856,000	-	856,000	47,807,000	1.79%	1.79%
Prepaid Mobile Telephony Services Surcharge	1,262,000	-	1,262,000	18,672,000	6.76%	6.76%
Regional Railroad Accident Preparedness and Immediate Response	123,000	-	123,000	-	-	-
Insurance Tax ^c	266,000	34,000	300,000	2,294,855,000		
Natural Gas Surcharge	692,000	-	692,000	618,819,000	.11%	.11%
Lead Acid Battery	627,000	-	627,000	17,236,079	-	-
Cannabis Program	3,284,000	-	3,284,000	56,369,000	-	-
Appeals from Other Governmental Programs ^c	2,406,000	182,000	2,588,000	-	-	-
Administration and Support:	-	-	-	-	-	-
Distributed to Other Programs ⁱ	(46,293,000)	-	(46,293,000)	-	-	-
Non-CDTFA Programs (Reimbursable) ^c	105,000	-	105,000	-	-	-
Totals	\$556,064,000^j	\$35,768,000	\$591,832,000	\$70,409,714,000	.79%	.84%
Excluding costs not associated with CDTFA revenue generation ^c	\$553,287,000	\$35,552,000	\$588,839,000		.79%	.84%
Reimbursements	-199,584,000	-	-199,584,000	-	-	-
Special Funds	-75,376,000	-	-75,376,000	-	-	-
Federal Funds	-39,000	-	-39,000	-	-	-
Net Totals, Programs^y	\$281,065,000	\$35,768,000	\$316,833,000	\$70,409,714,000	-	-

Note: Numbers are rounded, some details may not compute.

- a. Format conforms to Program Budget presentation.
- b. Includes a portion of the cost of operating central agencies that perform services for the CDTFA; such as offices of the Attorney General, the State Controller, and the State Personnel Board.
- c. Costs not associated with CDTFA revenue generation.
- e. Includes Medi-Cal Managed Care Plans sales tax program.
- f. Includes the cost of registration, license renewals, telephone advisory services, collection, inspections and investigations, processing citations, and holding appeals hearings. Revenues include annual licensing fees imposed on manufacturers, importers, wholesalers and distributors and one-time fees on new retailers and retailer reinstatement license fees.

- g. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
- i. These administrative costs are already allocated to the above tax programs.
- j. Does not include \$5,835,000 in Expenditures for the County and State Assessed Property Programs.
- y. Administered by CDTFA pursuant to an interagency agreement with BOE.

SALES AND USE TAXES

TABLE 18—State Sales and Use Tax Collections and Number of Permits, 1933-34 to 2017-18

Fiscal Year	General Fund Tax Rate July 1	Collections ^a			Number of Permits ^c		
		Taxes	Fees ^b	Total Collections	Sales and Use Tax	Use Tax	Total Permits
2017-18	3.9375	\$25,840,026,000	\$15,860,000	\$25,855,886,000	1,152,489 ^u	105,119 ^u	1,257,608 ^u
2016-17	3.9375	\$25,321,221,000	\$11,984,000	\$25,333,205,000	1,122,628	102,326	1,224,954
2015-16	3.9375	25,247,023,000	11,831,000	25,258,854,000	1,119,705	100,682	1,220,387
2014-15	3.9375	24,277,827,000	12,763,000	24,290,591,000	1,106,820	95,569	1,202,389
2013-14	3.9375	22,531,214,000	13,684,000	22,544,898,000	1,101,151	111,491	1,194,871
2012-13	3.9375	21,056,390,000	12,741,000	21,069,131,000	1,052,655	111,491	1,164,146
2011-12	3.9375 ^d	19,242,348,000	10,560,000	19,252,907,000	1,029,580	204,200	1,233,780
2010-11	6.00	27,304,440,000 ^e	2,116,000 ^f	27,306,556,000	1,019,063	513,215	1,532,278
2009-10	6.00	27,672,958,000	532,000	27,673,490,000	1,021,186	224,244 ^g	1,245,430
2008-09	5.00 ^h	25,273,188,000	385,000	25,273,573,000	1,026,937	26,538	1,053,475
2007-08	5.00	27,771,845,000	405,000	27,772,250,000	1,050,020	-	-
2006-07	5.00	28,396,242,000	482,000	28,396,724,000	1,049,325	-	-
2005-06	5.00	27,936,047,000	431,000	27,936,479,000	1,064,305	-	-
2004-05	5.00	26,180,129,000	425,000	26,180,554,000	1,068,435	-	-
2003-04	5.00	24,064,797,000	365,000	24,065,162,000	1,049,902	-	-
2002-03	5.00	22,620,217,000	341,000	22,620,559,000	1,025,434	-	-
2001-02	4.75 ⁱ	21,588,029,000	399,000	21,588,428,000	994,015	-	-
2000-01	5.00 ^j	22,062,150,000	534,000	22,062,683,000	975,988	-	-
1999-00	5.00	21,327,122,000	826,000	21,327,948,000	970,025	-	-
1998-99	5.00	19,127,134,000	577,000	19,127,711,000	970,395	-	-
1997-98	5.00	17,765,162,000	536,000	17,765,698,000	973,786	-	-
1996-97	5.00	16,744,298,000	847,000	16,745,145,000	986,439	-	-
1995-96	5.00	15,851,326,000	1,227,000	15,852,553,000	992,019	-	-
1994-95	5.00	14,798,018,000	1,459,000	14,799,478,000	998,970	-	-
1993-94	5.00	14,070,021,000	1,551,000	14,071,571,000	992,172	-	-
1992-93	5.50	15,219,095,000 ^k	1,515,000	15,220,611,000	987,455	-	-
1991-92	4.75 ^l	14,988,495,000 ^k	1,637,000	14,990,132,000	962,893 ^l	-	-
1990-91	4.75	13,416,482,000	1,641,000	13,418,122,000	931,433	-	-
1989-90	4.75	13,564,696,000	1,307,000	13,566,003,000	902,465	-	-
1988-89	4.75	12,647,397,000	1,750,000	12,649,147,000	874,129	-	-
1987-88	4.75	11,662,040,000	1,931,000	11,663,971,000	866,266	-	-
1986-87	4.75	10,901,096,000	875,000	10,901,971,000	843,526	-	-
1985-86	4.75	10,317,990,000	574,000	10,318,564,000	815,783	-	-
1984-85	4.75	9,797,612,000	501,000	9,798,113,000	784,248	-	-
1983-84	4.75	8,797,924,000	498,000	8,798,422,000	764,366	-	-
1982-83	4.75	7,795,554,000	475,000	7,796,029,000	763,685	-	-
1981-82	4.75	7,689,139,000	448,000	7,689,587,000	724,352	-	-
1980-81	4.75	7,131,482,000	409,000	7,131,891,000	673,876	-	-
1979-80	4.75	6,658,425,000	365,000	6,658,790,000	658,822	-	-
1978-79	4.75	5,810,484,000	310,000	5,810,794,000	634,758	-	-
1977-78	4.75	5,028,658,000	308,000	5,028,966,000	598,477	-	-
1976-77	4.75	4,311,426,000	272,000	4,311,698,000	571,659	-	-

Note: Detail may not compute to total due to rounding.

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the general fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, the Fiscal Recovery Fund, and the Local Revenue Fund 2011.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100. Effective January 1, 2011, fees include collection recovery costs.
- c. Starting 2008-09, the number of business locations including use tax registrants as of June 30. Prior to 2008-09, the number of active permits on record on December 31.
- d. The general fund sales tax rate was reduced to 3.9375 percent from 6 percent effective July 1, 2011, with the creation of the Local Revenue Fund 2011 and the expiration of the 1 percent temporary rate.
- e. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
- f. Effective January 1, 2011, fees include collection recovery costs.
- g. Effective October 23, 2009, qualified purchasers are required to register with the BOE (prior to CDTF), and report and pay use tax on their taxable purchases directly to the BOE (prior to CDTF).
- h. Effective April 1, 2009, a temporary rate was imposed increasing the general fund rate from 5 percent to 6 percent and was in effect until June 30, 2011.
- i. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.
- j. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent; bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.

SALES AND USE TAXES

TABLE 18—State Sales and Use Tax Collections and Number of Permits, 1933-34 to 2017-18

Fiscal Year	General Fund Tax Rate July 1	Collections ^a			Number of Permits ^c		
		Taxes	Fees ^b	Total Collections	Sales and Use Tax	Use Tax	Total Permits
1975-76	4.75	\$3,737,838,000	\$252,000	\$3,738,090,000	536,545	-	-
1974-75	4.75	3,372,966,000	231,000	3,373,197,000	510,232	-	-
1973-74	4.75 ^k	2,673,570,000 ^k	205,000	2,673,775,000	484,655	-	-
1972-73	3.75 ^l	2,197,083,000	193,000	2,197,276,000	472,457	-	-
1971-72	4.00	1,991,992,000	193,000	1,992,185,000	452,033	-	-
1970-71	4.00	1,796,956,000	186,000	1,797,142,000	437,731	-	-
1969-70	4.00	1,751,658,000	171,000	1,751,829,000	420,766	-	-
1968-69	4.00	1,634,612,000	156,000	1,634,768,000	412,563	-	-
1967-68	3.00 ^m	1,389,943,000	145,000	1,390,088,000	399,100	-	-
1966-67	3.00	1,053,251,000	138,000	1,053,389,000	395,321	-	-
1965-66	3.00	1,096,165,000 ⁿ	145,000	1,096,310,000	389,115	-	-
1964-65	3.00	939,651,000	146,000	939,797,000	377,746	-	-
1963-64	3.00	876,946,000	128,000	877,074,000	369,261	-	-
1962-63	3.00	813,313,000	120,000	813,433,000	360,976	-	-
1961-62 ^o	3.00	749,375,000	117,000	749,492,000	353,520	-	-
1960-61	3.00	710,931,000	119,000	711,050,000	351,727	-	-
1959-60	3.00	709,749,000	118,000	709,867,000	342,322	-	-
1958-59	3.00	631,409,000	115,000	631,525,000	333,998	-	-
1957-58	3.00	605,208,000	102,000	605,310,000	326,124	-	-
1956-57	3.00	599,789,000	102,000	599,892,000	320,486	-	-
1955-56 ^o	3.00	564,348,000	103,000	564,451,000	310,780	-	-
1954-55	3.00	492,879,000	108,000	492,987,000	305,537	-	-
1953-54	3.00	464,969,000	107,000	465,075,000	298,108	-	-
1952-53	3.00	460,196,000	98,000	460,293,000	289,620	-	-
1951-52	3.00	417,326,000	95,000	417,421,000	285,659	-	-
1950-51	3.00	398,261,000	101,000	398,362,000	285,598	-	-
1949-50	3.00	326,285,000	117,000	326,402,000	279,784	-	-
1948-49	2.50	290,707,000	117,000	290,825,000	277,855	-	-
1947-48	2.50	277,288,000	129,000	277,417,000	270,231	-	-
1946-47	2.50	242,207,000	132,000	242,339,000	251,918	-	-
1945-46	2.50	180,165,000	120,000	180,285,000	207,643	-	-
1944-45	2.50	151,021,000	76,000	151,097,000	188,565	-	-
1943-44	2.50 ^p	136,954,000 ^p	56,000	137,010,000	173,805	-	-
1942-43	3.00	135,971,000	41,000	136,012,000	179,067	-	-
1941-42	3.00	131,354,000	60,000	131,414,000	204,104	-	-
1940-41	3.00	109,799,000	70,000	109,870,000	205,215	-	-
1939-40	3.00	94,612,000	79,000	94,691,000	197,149 ^q	-	-
1938-39	3.00	87,569,000	70,000	87,639,000	189,746	-	-
1937-38	3.00	89,201,000	74,000	89,275,000	186,473	-	-
1936-37	3.00	84,838,000	71,000	84,909,000	180,978	-	-
1935-36 ^r	3.00	70,202,000 ^r	224,000 ^r	70,426,000 ^r	180,544 ^r	-	-
1934-35	2.50	56,532,000	67,000	56,599,000	185,748	-	-
1933-34	2.50	33,129,000 ^t	215,000	33,344,000	n.a.	-	-

k. On July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent.

l. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent; the exemption on sales of gasoline sold for highway use was removed.

m. Effective August 1, 1967, the state tax rate was increased to 4 percent.

n. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.

o. The BOE (prior to CDTFA) began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.

p. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions.

q. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.

s. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.

t. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.

u. The number of permits are from July 1, 2017 through May 1, 2018.

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2017-18

Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed
Alameda County	\$22,555,772	Richmond	17,400,705	Kern County	\$39,729,812
Alameda	10,226,070	San Pablo	2,282,778	Arvin	723,097
Albany	2,544,670	San Ramon	9,476,632	Bakersfield	70,124,313
Berkeley	17,478,991	Walnut Creek	23,721,791	California City	350,207
Dublin	20,400,883	Total	\$168,251,927	Delano	5,673,578
Emeryville	8,732,930	Del Norte County	\$1,145,834	Maricopa	29,786
Fremont	55,559,222	Crescent City	1,385,762	McFarland	357,774
Hayward	32,052,809	Total	\$2,531,597	Ridgecrest	3,213,623
Livermore	33,423,660	El Dorado County	\$13,313,748	Shafter	15,869,586
Newark	12,184,175	Placerville	4,920,090	Taft	1,319,341
Oakland	53,747,106	South Lake Tahoe	5,282,760	Tehachapi	2,525,429
Piedmont	174,726	Total	\$23,516,597	Wasco	1,313,944
Pleasanton	22,399,289	Fresno County	\$26,377,344	Total	\$141,230,492
San Leandro	30,619,514	Clovis	20,088,192	Kings County	\$2,717,318
Union City	10,813,669	Coalinga	795,842	Avenal	267,406
Total	\$332,913,486	Firebaugh	887,447	Corcoran	997,442
Alpine County	\$400,239	Fowler	1,290,773	Hanford	11,259,658
Amador County	\$2,952,716	Fresno	86,000,524	Lemoore	1,968,243
Amador City	9,625	Huron	174,745	Total	\$17,210,067
Ione	176,434	Kerman	1,913,749	Lake County	\$3,194,736
Jackson	943,065	Kingsburg	975,836	Clearlake	1,654,559
Plymouth	207,804	Mendota	611,472	Lakeport	1,355,416
Sutter Creek	389,693	Orange Cove	176,743	Total	\$6,204,712
Total	\$4,679,338	Parlier	424,544	Lassen County	\$1,428,805
Butte County	\$5,307,543	Reedley	1,687,854	Susanville	2,195,587
Biggs	21,232	San Joaquin	185,302	Total	\$3,624,392
Chico	22,290,060	Sanger	2,320,636	Los Angeles County	\$62,664,102
Gridley	1,075,967	Selma	5,515,388	Agoura Hills	4,002,146
Oroville	4,316,603	Total	\$149,426,389	Alhambra	16,178,161
Paradise	1,870,495	Glenn County	\$1,153,495	Arcadia	10,669,954
Total	\$34,881,900	Orland	1,884,677	Artesia	2,722,812
Calaveras County	\$3,226,374	Willows	1,339,260	Avalon	1,030,624
Angels Camp	831,403	Total	\$4,377,432	Azusa	5,575,585
Total	\$4,057,778	Humboldt County	\$6,564,980	Baldwin Park	6,217,758
Colusa County	\$1,478,701	Arcata	2,696,573	Bell	2,500,329
Colusa	1,306,972	Blue Lake	38,823	Bell Gardens	2,947,760
Williams	881,120	Eureka	10,235,110	Bellflower	6,060,965
Total	\$3,666,793	Ferndale	167,975	Beverly Hills	33,013,734
Contra Costa County	\$15,073,488	Fortuna	1,873,405	Bradbury	4,114
Antioch	13,190,009	Rio Dell	222,191	Burbank	34,730,104
Brentwood	8,675,759	Trinidad	137,610	Calabasas	5,099,844
Clayton	443,950	Total	\$21,936,667	Carson	23,919,368
Concord	34,776,720	Imperial County	\$4,861,770	Cerritos	32,975,409
Danville	5,608,062	Brawley	2,306,942	Claremont	4,325,492
El Cerrito	2,936,548	Calxico	4,583,668	Commerce	20,367,359
Hercules	2,011,532	Calipatria	–	Compton	9,520,630
Lafayette	3,007,727	El Centro	12,352,343	Covina	9,135,698
Martinez	4,765,944	Holtville	476,748	Cudahy	1,221,514
Moraga	1,032,203	Imperial	2,388,813	Culver City	21,146,147
Oakley	1,809,676	Westmorland	138,881	Diamond Bar	4,955,929
Orinda	1,073,021	Total	\$27,109,166	Downey	20,908,789
Pinole	3,842,705	Inyo County	\$1,720,181	Duarte	5,243,380
Pittsburg	8,715,812	Bishop	1,906,574	El Monte	16,626,338
Pleasant Hill	8,406,865	Total	\$3,626,756	El Segundo	11,107,241

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2017-18

Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed
Gardena	11,411,206	Signal Hill	17,919,067	Mammoth Lakes	2,401,539
Glendale	46,604,508	South El Monte	4,988,653	Total	\$3,010,659
Glendora	8,765,206	South Gate	10,802,977	Monterey County	\$11,387,007
Hawaiian Gardens	880,249	South Pasadena	2,221,132	Carmel	2,566,979
Hawthorne	16,340,943	Temple City	2,037,423	Del Rey Oaks	463,953
Hermosa Beach	3,067,524	Torrance	46,933,697	Gonzales	991,392
Hidden Hills	27,815	Vernon	7,419,418	Greenfield	1,036,109
Huntington Park	6,733,883	Walnut	2,062,417	King City	1,205,840
Industry	35,839,729	West Covina	16,842,839	Marina	2,519,474
Inglewood	15,879,091	West Hollywood	16,892,938	Monterey	8,514,926
Irwindale	4,153,823	Westlake Village	4,413,104	Pacific Grove	1,679,067
La Cañada Flintridge	2,668,832	Whittier	10,125,891	Salinas	28,460,648
La Habra Heights	40,661	Total	\$1,595,735,313	Sand City	2,670,912
La Mirada	10,556,350	Madera County	\$6,648,298	Seaside	7,470,743
La Puente	3,118,965	Chowchilla	1,477,684	Soledad	920,330
La Verne	4,324,623	Madera	8,545,378	Total	\$69,887,381
Lakewood	14,129,913	Total	\$16,671,361	Napa County	\$10,838,166
Lancaster	20,653,376	Marin County	\$4,484,364	American Canyon	2,705,202
Lawndale	2,936,397	Belvedere	80,776	Calistoga	1,094,128
Lomita	1,807,562	Corte Madera	6,161,175	Napa	16,586,625
Long Beach	59,244,698	Fairfax	696,962	St. Helena	2,820,718
Los Angeles	530,500,168	Larkspur	2,648,087	Yountville	1,313,334
Lynwood	4,007,023	Mill Valley	3,400,750	Total	\$35,358,173
Malibu	3,666,634	Novato	9,363,096	Nevada County	\$2,890,010
Manhattan Beach	8,874,799	Ross	60,595	Grass Valley	6,195,142
Maywood	1,478,438	San Anselmo	1,381,234	Nevada City	1,042,508
Monrovia	9,730,766	San Rafael	21,108,546	Truckee	4,330,243
Montebello	13,283,890	Sausalito	2,262,564	Total	\$14,457,903
Monterey Park	5,854,994	Tiburon	608,403	Orange County	\$7,618,572
Norwalk	10,694,178	Total	\$52,256,552	Aliso Viejo	6,445,009
Palmdale	19,790,288	Mariposa County	\$2,110,613	Anaheim	79,115,228
Palos Verdes Estates	240,976	Mendocino County	\$6,299,335	Brea	19,574,026
Paramount	7,695,949	Fort Bragg	1,732,268	Buena Park	1,373,986
Pasadena	33,846,797	Point Arena	72,145	Costa Mesa	55,175,560
Pico Rivera	9,043,379	Ukiah	5,223,959	Cypress	11,542,141
Pomona	17,144,453	Willits	1,533,128	Dana Point	5,460,964
Rancho Palos Verdes	2,412,291	Total	\$14,860,835	Fountain Valley	11,991,183
Redondo Beach	10,080,608	Merced County	\$8,859,369	Fullerton	21,279,747
Rolling Hills	4,833	Atwater	2,843,605	Garden Grove	20,922,931
Rolling Hills Estates	1,251,436	Dos Palos	475,225	Huntington Beach	39,152,692
Rosemead	5,849,276	Gustine	227,609	Irvine	63,493,845
San Dimas	6,246,443	Livingston	1,331,325	La Habra	10,344,908
San Fernando	5,289,132	Los Banos	4,387,791	La Palma	3,165,051
San Gabriel	3,974,666	Merced	11,962,038	Laguna Beach	5,543,419
San Marino	460,980	Total	\$30,086,962	Laguna Hills	5,795,048
Santa Clarita	36,934,464	Modoc County	\$285,658	Laguna Niguel	11,383,530
Santa Fe Springs	24,837,253	Alturas	635,006	Laguna Woods	919,685
Santa Monica	35,509,138	Total	\$920,664	Lake Forest	17,392,463
Sierra Madre	315,872	Mono County	\$609,120	Los Alamitos	3,166,683

Note: Detail may not compute to total due to rounding.
a. The City and County of San Francisco is listed separately.

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2017-18

Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed
Mission Viejo	16,835,165	Wildomar	1,712,399	Poway	14,544,414
Newport Beach	34,980,598	Total	\$367,881,837	San Diego	271,591,583
Orange	41,760,076	Sacramento County	\$86,282,726	San Marcos	17,162,070
Placentia	6,561,795	Citrus Heights	12,037,717	Santee	12,503,880
Rancho Santa Margarita	6,591,402	Elk Grove	26,854,159	Solana Beach	3,196,805
San Clemente	9,388,667	Folsom	21,720,675	Vista	17,812,272
San Juan Capistrano	8,352,063	Galt	2,374,828	Total	\$573,363,388
Santa Ana	46,774,791	Isleton	127,946	City and County of San Francisco*	\$189,388,197
Seal Beach	4,049,277	Rancho Cordova	18,265,537	San Joaquin County	\$20,348,130
Stanton	4,215,160	Sacramento	79,151,303	Escalon	1,055,827
Tustin	24,425,115	Total	\$246,814,890	Lathrop	4,013,614
Villa Park	241,967	San Benito County	\$3,586,253	Lodi	12,380,473
Westminster	16,588,472	Hollister	4,634,303	Manteca	12,366,731
Yorba Linda	7,203,021	San Juan Bautista	190,409	Ripon	3,023,677
Total	\$628,824,240	Total	\$8,410,966	Stockton	50,018,804
Placer County	\$16,613,651	San Bernardino County	\$28,961,758	Tracy	24,747,463
Auburn	6,796,155	Adelanto	1,670,724	Total	\$127,954,720
Colfax	1,278,379	Apple Valley	6,384,594	San Luis Obispo County	\$11,335,756
Lincoln	3,549,124	Barstow	7,325,279	Arroyo Grande	3,875,010
Loomis	1,207,126	Big Bear Lake	2,251,626	Atascadero	3,887,081
Rocklin	13,461,025	Chino	25,799,500	Paso Robles	10,211,087
Roseville	52,031,232	Chino Hills	7,954,336	Grover Beach	1,357,917
Total	\$94,936,692	Colton	9,037,668	Morro Bay	1,804,145
Plumas County	\$2,267,385	Fontana	38,365,900	Pismo Beach	2,917,815
Portola	299,502	Grand Terrace	763,475	San Luis Obispo	16,671,361
Total	\$2,566,887	Hesperia	9,132,026	Total	\$52,060,172
Riverside County	\$27,240,995	Highland	2,660,159	San Mateo County	\$24,056,794
Banning	2,599,410	Loma Linda	6,778,051	Atherton	215,173
Beaumont	4,864,808	Montclair	13,348,360	Belmont	3,178,083
Blythe	1,684,835	Needles	431,951	Brisbane	4,963,603
Calimesa	842,884	Ontario	87,819,103	Burlingame	12,140,757
Canyon Lake	286,589	Rancho Cucamonga	30,649,848	Colma	11,294,850
Cathedral City	8,955,410	Redlands	12,944,782	Daly City	12,117,323
Coachella	3,528,111	Rialto	17,875,662	East Palo Alto	3,844,049
Corona	43,326,694	San Bernardino	34,818,509	Foster City	3,294,399
Desert Hot Springs	1,601,449	Twentynine Palms	1,214,184	Half Moon Bay	2,783,960
Eastvale	8,957,545	Upland	13,654,207	Hillsborough	94,406
Hemet	11,655,723	Victorville	21,534,105	Menlo Park	5,861,592
Indian Wells	1,035,607	Yucaipa	3,590,722	Millbrae	3,054,063
Indio	11,197,941	Yucca Valley	3,498,436	Pacifica	2,134,520
Jurupa Valley	11,012,228	Total	\$388,464,966	Portola Valley	231,944
La Quinta	8,913,554	San Diego County	\$30,691,839	Redwood City	22,679,898
Lake Elsinore	9,608,063	Carlsbad	34,274,835	San Bruno	7,173,573
Menifee	7,742,240	Chula Vista	32,648,284	San Carlos	11,169,787
Moreno Valley	19,180,781	Coronado	3,372,946	San Mateo	18,892,774
Murrieta	17,436,973	Del Mar	2,171,890	South San Francisco	16,953,661
Norco	6,726,567	El Cajon	26,480,255	Woodside	687,729
Palm Desert	18,592,173	Encinitas	13,279,816	Total	\$166,822,939
Palm Springs	13,239,325	Escondido	35,976,234	Santa Barbara County	\$10,395,212
Perris	19,912,101	Imperial Beach	1,067,696	Buellton	2,414,122
Rancho Mirage	5,416,429	La Mesa	12,891,411	Carpinteria	1,861,990
Riverside	61,330,047	Lemon Grove	5,582,284	Goleta	6,606,131
San Jacinto	2,873,805	National City	17,891,596	Guadalupe	401,611
Temecula	36,407,152	Oceanside	20,223,279		

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2017-18

Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed	Jurisdiction	Revenue Distributed
Lompoc	4,061,124	Solano County	\$2,555,489	Tulare	9,652,469
Santa Barbara	21,003,355	Benicia	6,197,081	Visalia	30,085,863
Santa Maria	22,111,741	Dixon	8,981,728	Woodlake	414,100
Solvang	1,390,846	Fairfield	21,088,394	Total	\$72,662,127
Total	\$70,246,132	Rio Vista	1,124,936	Tuolumne County	\$4,678,296
Santa Clara County	\$4,906,900	Suisun	1,670,261	Sonora	2,627,097
Campbell	11,581,473	Vacaville	20,310,182	Total	\$7,305,393
Cupertino	32,881,731	Vallejo	14,656,291	Ventura County	\$9,841,875
Gilroy	18,678,201	Total	\$76,584,362	Camarillo	14,299,183
Los Altos	2,779,348	Sonoma County	\$20,658,655	Fillmore	2,452,756
Los Altos Hills	85,987	Cloverdale	975,713	Moorpark	4,182,619
Los Gatos	7,510,783	Cotati	2,143,442	Ojai	1,409,278
Milpitas	26,922,507	Healdsburg	4,573,252	Oxnard	30,513,345
Monte Sereno	10,571	Petaluma	13,228,261	Port Hueneme	1,128,641
Morgan Hill	10,179,692	Rohnert Park	8,098,776	Santa Paula	2,602,820
Mountain View	20,245,739	Santa Rosa	37,064,259	Simi Valley	17,703,749
Palo Alto	28,907,507	Sebastopol	1,865,805	Thousand Oaks	29,728,644
San Jose	179,765,081	Sonoma	3,043,455	Ventura	24,407,668
Santa Clara	55,675,947	Windsor	4,507,430	Total	\$138,270,578
Saratoga	1,100,266	Total	\$96,159,047	Yolo County	\$3,722,917
Sunnyvale	31,690,467	Stanislaus County	\$25,758,839	Davis	7,396,372
Total	\$432,922,200	Ceres	5,919,220	West Sacramento	17,012,101
Santa Cruz County	\$11,514,343	Hughson	950,718	Winters	608,329
Capitola	5,639,553	Modesto	30,564,431	Woodland	13,205,859
Santa Cruz	11,139,001	Newman	496,130	Total	\$41,945,578
Scotts Valley	1,839,665	Oakdale	3,278,064	Yuba County	\$3,734,364
Watsonville	7,999,665	Patterson	5,734,251	Marysville	1,828,104
Total	\$38,132,227	Riverbank	3,299,112	Wheatland	216,989
Shasta County	\$3,825,056	Turlock	13,777,233	Total	\$5,779,457
Anderson	2,934,561	Waterford	560,571	Amounts distributed to:	
Redding	23,803,036	Total	\$90,338,567	City and County of San Francisco ^a	\$189,388,197 ^d
Shasta Lake	732,214	Sutter County	\$3,540,327	Counties other than San Francisco	\$650,909,558
Total	\$31,294,867	Live Oak	332,052	Cities other than San Francisco	\$5,926,931,160
Sierra County	\$165,734	Yuba City	13,585,253	GRAND TOTAL	\$6,767,228,916
Loyalton	62,797	Total	\$17,457,632		
Total	\$228,531	Tehama County	\$1,940,989		
Siskiyou County	\$1,026,474	Corning	2,746,539		
Dorris	33,863	Red Bluff	3,494,179		
Dunsmuir	142,591	Tehama	4,316		
Etna	83,837	Total	\$8,186,024		
Fort Jones	144,615	Trinity County	\$1,141,941		
Montague	56,799	Tulare County	\$12,219,389		
Mount Shasta	1,228,987	Dinuba	11,976,424		
Tulelake	86,535	Exeter	836,753		
Weed	1,085,596	Farmersville	619,640		
Yreka	2,192,921	Lindsay	864,810		
Total	\$6,082,218	Porterville	5,992,679		

Note: Detail may not compute to total due to rounding.
a. The City and County of San Francisco is listed separately.

SALES AND USE TAXES

TABLE 21B—Revenues Distributed to Counties from County Transportation Tax^a, Fiscal Year 2017-18

County	Revenue Distributed ^b	County	Revenue Distributed ^b	County	Revenue Distributed ^b
Alameda	\$83,590,884	Marin	\$13,105,859	San Mateo	\$41,912,145
Alpine	\$101,921	Mariposa	\$533,251	Santa Barbara	\$17,673,908
Amador	\$1,179,149	Mendocino	\$3,764,322	Santa Clara	\$109,019,213
Butte	\$8,783,833	Merced	\$7,564,438	Santa Cruz	\$9,599,733
Calaveras	\$1,028,033	Modoc	\$237,436	Shasta	\$7,875,286
Colusa	\$979,939	Mono	\$762,445	Sierra	\$59,095
Contra Costa	\$42,321,376	Monterey	\$17,572,983	Siskiyou	\$1,550,700
Del Norte	\$650,936	Napa	\$8,885,642	Solano	\$19,220,338
El Dorado	\$5,936,425	Nevada	\$3,660,251	Sonoma	\$24,167,957
Fresno	\$37,500,417	Orange	\$163,212,090	Stanislaus	\$22,704,627
Glenn	\$1,100,338	Placer	\$23,838,202	Sutter	\$4,394,734
Humboldt	\$5,521,548	Plumas	\$659,894	Tehama	\$2,086,732
Imperial	\$6,800,179	Riverside	\$92,434,709	Trinity	\$291,070
Inyo	\$915,478	Sacramento	\$62,021,809	Tulare	\$18,286,973
Kern	\$35,483,988	San Benito	\$2,141,963	Tuolumne	\$1,843,655
Kings	\$4,320,634	San Bernardino	\$97,479,109	Ventura	\$34,873,427
Lake	\$1,567,019	San Diego	\$144,039,585	Yolo	\$10,607,880
Lassen	\$920,809	San Francisco	\$47,763,925	Yuba	\$1,465,286
Los Angeles	\$396,803,829	San Joaquin	\$32,097,902	Total	\$1,702,280,123
Madera	\$4,179,802	San Luis Obispo	\$13,185,010		

Note: Detail may not compute to total due to rounding.

a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

b. These are actual payments to the counties and exclude the CDTFA's administrative charge of \$19,405,290 and the Business and Transportation Agency's administrative charge of \$1,091,460.

SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		County	Revenue Distributed ^a
			Start	End		
COUNTY DISTRICTS						
ACHC	Alameda County Essential Health Care Services	.005	7/1/2004	6/30/2034	Alameda	\$152,295,039
ACTC	Alameda County Transportation Commission	.005	4/1/2015	3/31/2045	Alameda	151,052,596
ACTI	Alameda County Transportation Improvement Authority	.005	4/1/2002	3/31/2022	Alameda	152,195,123
ACTR	Alameda Contra Costa Transit ^b	.005	4/1/1970	None	Alameda	3,236,358
AMCG	Amador County Fire Protection and Emergency Medical Services	.005	4/1/2009	None	Amador	3,133,205
BART	Bay Area Rapid Transit District	.005	4/1/1970	None	Alameda, Contra Costa, San Francisco	257,882,357
CCTA	Contra Costa Transportation Authority	.005	4/1/1989	3/31/2034	Contra Costa	89,511,716
DNCG	Del Norte County Fairgrounds	.003	4/1/2015	3/31/2022	Del Norte	742,147
FCPL	Fresno County Public Library	.001	4/1/1999	3/31/2029	Fresno	18,129,921
FCTA	Fresno County Transportation Authority	.005	7/1/1987	6/30/2027	Fresno	74,939,680
FCZA	Fresno County Zoo Authority	.001	4/1/2005	3/31/2025	Fresno	14,316,989
HBGT	Humboldt County	.005	4/1/2015	3/31/2020	Humboldt	11,358,650
IMTA	Imperial County Local Transportation Authority	.005	4/1/1990	3/31/2050	Imperial	14,956,255
INRC	Inyo County Rural Counties	.005	10/1/1988	None	Inyo	2,101,702
LACH	Los Angeles County Measure H	.005	10/1/2017	9/30/2027	Los Angeles	201,400,505
LACT	Los Angeles County Transportation Commission	.005	7/1/1982	None	Los Angeles	804,487,489
LAMA	LA County Traffic	.005	7/1/2017	6/30/2039	Los Angeles	642,306,528
LAMT	Los Angeles County Metro Transportation Authority	.005	7/1/2009	6/30/2039	Los Angeles	803,386,995
LATC	Los Angeles County Transportation Commission	.005	4/1/1991	None	Los Angeles	804,524,614
MCHC	Mariposa County Health Care	.005	4/1/2005	3/31/2025	Mariposa	1,369,984
MCTC	Madera County 2006 Transportation	.005	4/1/2007	3/31/2027	Madera	9,810,898
META	Merced County Transportation Authority	.005	4/1/2017	3/31/2047	Merced	17,235,917
MLST	Mendocino County Library	.001	4/1/2012	3/31/2028	Mendocino	1,924,476
MMHT	Mendocino County Mental Health Act	.003	4/1/2018	3/31/2023	Mendocino	517,255
MPSF	Marin Park/Open Space/Farm land Preservation	.003	4/1/2013	3/31/2022	Marin	13,358,384
MSTD	Monterey-Salinas MST	.001	4/1/2015	3/31/2030	Monterey, Salinas	8,904,924
MTSF	Monterey Transportation Safety	.004	4/1/2017	3/31/2047	Monterey	27,157,215
MUNI	SF Municipal Railway ^b	.005	4/1/1970	None	San Francisco	3,236,358
NCFP	Napa County Flood Protection Authority	.005	7/1/1998	6/30/2018	Napa	19,032,230
NEVL	Nevada County Public Library	.003	4/1/2017	3/31/2032	Nevada	4,116,258
NVPL	Nevada County Public Library	.001	10/1/1998	3/31/2017	Nevada	25,518
OCTA	Orange County Local Transportation Authority	.005	4/1/1991	3/31/2041	Orange	312,716,877
RCTC	Riverside County Transportation Commission	.005	7/1/1989	6/30/2039	Riverside	180,318,630
SAPD	Sonoma County Ag Preservation & Open Space Dist.	.003	4/1/2011	3/31/2031	Sonoma	24,564,041
SBAB	Santa Barbara County Local Transportation Authority	.005	4/1/1990	3/31/2040	Santa Barbara	38,404,606
SBER	San Bernardino County Transportation Authority	.005	4/1/1990	3/31/2040	San Bernardino	167,224,578

Note: Detail may not compute to total due to rounding.

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b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. Effective May 1, 2018, MTC distributions are included in ACTR and MUNI districts.

c. Includes districts that have expired but are still receiving residual payments.

SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		County	Revenue Distributed ^a
			Start	End		
COUNTY DISTRICTS						
SCCR	Santa Clara County Retail	.001	4/1/2013	3/31/2023	Santa Clara	51,136,388
SCCT	Santa Clara County Transit District	.005	10/1/1976	None	Santa Clara	212,070,819
SCLM	Sonoma County Library Maintenance	.005	4/1/2017	None	Sonoma	11,950,321
SCMT	Santa Cruz Metropolitan Transit District	.005	1/1/1979	None	Santa Cruz	20,930,268
SCOS	Sonoma County Open Space Authority	.005	4/1/1991	3/31/2011	Sonoma	28,892
SCVT	Santa Clara Valley Transportation Authority	.005	4/1/2006	3/31/2036	Santa Clara	212,215,439
SCZT	Santa Cruz County Transportation	.005	4/1/2017	3/31/2047	Santa Cruz	20,736,450
SDTC	San Diego County Regional Transportation Commission	.005	4/1/1988	3/31/2048	San Diego	294,501,324
SFPF	San Francisco County Public Finance Authority	.003	10/1/1993	None	San Francisco	50,482,607
SFTA	San Francisco County Transportation Authority	.003	4/1/1990	None	San Francisco	102,080,784
SJTA	San Joaquin County Transportation Authority	.005	4/1/1991	3/31/2041	San Joaquin	58,492,622
SLFR	Stanislaus Measure L Local Roads First	.005	4/1/2017	3/31/2042	Stanislaus	42,345,370
SLPL	Solano County Public Library	.001	10/1/1998	9/30/2030	Solano	8,763,448
SMCT	San Mateo County Transit District	.005	7/1/1982	None	San Mateo	89,746,782
SMGT	San Mateo County Retail	.005	4/1/2013	3/31/2043	San Mateo	89,602,981
SMRT	Sonoma-Marin Area Rail Transit District	.003	4/1/2009	3/31/2029	Sonoma, Marin	37,992,247
SMTA	San Mateo County Transportation Authority	.005	1/1/1989	12/31/2033	San Mateo	89,768,004
SNTA	Sonoma County Transportation Authority	.003	4/1/2005	3/31/2025	Sonoma	24,583,665
STAT	Sacramento Transportation Authority	.005	4/1/1989	3/31/2039	Sacramento	122,090,898
STCL	Stanislaus County Public Library	.001	7/1/1995	6/30/2030	Stanislaus	10,354,359
SVTB	Santa Clara VTA BART	.001	7/1/2012	6/30/2042	Santa Clara	51,168,304
SVTS	Silicon Valley Transportation Solutions	.005	4/1/2017	3/31/2047	Santa Clara	209,771,927
SZPL	Santa Cruz County Public Library	.003	4/1/1997	None	Santa Cruz	10,345,970
TAMC	Marin County Transportation Authority	.005	4/1/2005	3/31/2025	Marin	27,106,563
TCTA	Tulare County Transportation Authority	.005	4/1/2007	3/31/2037	Tulare	32,010,700
Total for County Districts						\$6,912,153,146

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c. Includes districts that have expired but are still receiving residual payments.

SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		City (County)	Revenue Distributed ^a
			Start	End		
CITY DISTRICTS						
ALBG	Albany	0.005	4/1/2013	3/31/2021	Albany (Alameda County)	\$1,299,447
AMHC	Avalon Municipal Hospital	0.005	10/1/2000	None	Avalon (Los Angeles County)	476,044
ANDG	Anderson	0.005	10/1/2014	None	Anderson (Shasta County)	1,380,594
ANTG	Antioch	0.005	4/1/2014	3/31/2021	Antioch (Contra Costa County)	6,790,791
ARGD	Arroyo Grande	0.005	4/1/2007	None	Arroyo Grande (San Luis Obispo County)	2,224,384
ARGF	Arcata	0.008	4/1/2009	3/31/2029	Arcata (Humboldt County)	2,270,168
ARVN	Arvin	0.010	4/1/2009	None	Arvin (Kern County)	1,833,648
ATAC	Atascadero	0.005	4/1/2015	3/31/2027	Atascadero (San Luis Obispo County)	2,236,771
ATWS	Atwater Public Safety	0.005	7/1/2013	6/30/2023	Atwater (Merced County)	87,938,893
BMTG	Belmont	0.005	4/1/2017	3/31/2047	Belmont (San Mateo County)	1,617,986
BNCG	Benicia	0.010	4/1/2015	None	Benicia (Solano County)	5,314,791
BUEG	Burlingame	0.010	4/1/2018	None	Burlingame (San Mateo County)	148,196
CBSG	Carmel By-The-Sea	0.010	4/1/2013	3/31/2023	Carmel (Monterey County)	2,867,256
CCGT	Cathedral City	0.010	10/1/2010	None	Cathedral City (Riverside)	5,978,660
CCPS	Clovis Public Safety	0.005	4/1/2000	9/30/2008	Clovis (Fresno County)	6,561
CLEG	Culver City Essential Services	0.005	4/1/2013	3/31/2023	Culver City (Los Angeles County)	9,576,955
CLPS	Clearlake Public Safety	0.005	7/1/1995	None	Clearlake (Lake County)	939,247
CMGT	Corte Madera	0.005	4/1/2014	3/31/2020	Corte Madera (Marin County)	2,420,021
CMMG	Commerce	0.005	4/1/2013	None	Commerce (Los Angeles County)	7,915,581
CMPL	Campbell	0.003	4/1/2009	None	Campbell (Santa Clara County)	2,847,913
CNCD	Concord	0.005	4/1/2011	3/31/2025	Concord (Contra Costa County)	13,231,725
COAC	Coachella	0.010	4/1/2015	None	Coachella (Riverside County)	4,133,314
COMG	Compton	0.010	10/1/2016	None	Compton (Los Angeles County)	11,032,555
CORG	Corning	0.005	10/1/2016	None	Corning (Tehama County)	1,077,958
COTI	Cotati 2014	0.010	10/1/2014	9/30/2023	Cotati (Sonoma County)	2,171,973
CPGT	Capitola	0.003	4/1/2005	12/31/2017	Capitola (Santa Cruz County)	1,058,920
CPRG	Capitola Permanent Retail	0.003	4/1/2013	None	Capitola (Santa Cruz County)	1,056,031
CRCG	Corcoran	0.010	10/1/2017	None	Corcoran (Kings County)	589,924
CRMI	Clearlake	0.010	4/1/2017	3/31/2037	Clearlake (Lake County)	1,984,322
CRPS	Ceres Public Safety	0.005	4/1/2008	None	Ceres (Stanislaus County)	3,196,916
CTGF	Cotati	0.005	10/1/2010	9/30/2014	Cotati (Sonoma County)	1,508
CVGT	Chula Vista	0.005	4/1/2017	3/31/2027	Chula Vista (San Diego County)	18,187,663
CXGF	Calexico	0.005	10/1/2010	9/30/2030	Calexico (Imperial County)	2,743,547
CXHD	Calexico Heffernan Hospital District	0.003	10/1/1992	3/31/2006	Calexico (Imperial County)	3,642
DELG	Del Mar	0.010	4/1/2017	None	Del Mar (San Diego County)	2,816,722
DLNO	Delano Public Safety	0.010	4/1/2008	3/31/2028	Delano (Kern County)	5,223,039
DLRY	Del Rey Oaks	0.010	4/1/2007	3/31/2017	Del Rey Oaks (Monterey County)	569,727
DNBA	Dinuba Police & Fire	0.008	4/1/2006	None	Dinuba (Tulare County)	1,938,210
DROG	Del Rey Oaks	0.005	4/1/2015	None	Del Rey Oaks (Monterey County)	282,314
DUNS	Dunsmuir	0.005	4/1/2016	3/31/2026	Dunsmuir (Siskiyou County)	89,211

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SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		City (County)	Revenue Distributed ^a
			Start	End		
CITY DISTRICTS						
DVSG	Davis	0.010	10/1/2014	12/31/2020	Davis (Yolo County)	8,115,879
DWYG	Downey	0.005	4/1/2017	3/31/2037	Downey (Los Angeles County)	9,256,178
ECGF	El Cajon	0.005	4/1/2009	3/31/2029	El Cajon (San Diego County)	10,103,961
ECPS	El Cajon Public Safety	0.005	4/1/2005	3/31/2015	El Cajon (San Diego County)	21,548
ECST	El Cerrito Street Improvements	0.005	7/1/2008	None	El Cerrito (Contra Costa County)	1,549,668
ECTG	El Centro	0.005	4/1/2017	6/30/2047	El Centro (Imperial County)	5,098,853
ELCG	El Cerrito 2015	0.010	4/1/2015	3/31/2027	El Cerrito (Contra Costa County)	3,090,712
EMGF	El Monte	0.005	4/1/2009	3/31/2019	El Monte (Los Angeles County)	4,886,012
EPAG	East Palo Alto	0.005	4/1/2017	None	East Palo Alto (San Mateo County)	2,005,721
ERKA	Eureka	0.003	4/1/2009	None	Eureka (Humboldt County)	2,180,382
ERST	Eureka Supplemental	0.005	4/1/2011	6/30/2021	Eureka (Humboldt County)	4,409,096
FAMG	Farmersville	0.003	4/1/2018	None	Farmersville (Tulare County)	24,301
FAXG	Fairfax	0.008	4/1/2017	3/31/2027	Fairfax (Marin County)	695,843
FBCS	Fort Bragg Maintain City Streets	0.005	1/1/2005	12/31/2024	Fort Bragg (Mendocino County)	911,478
FBSS	Fort Bragg	0.005	7/1/2012	None	Fort Bragg (Mendocino County)	906,559
FFGT	Fairfax	0.005	4/1/2012	3/31/2017	Fairfax (Marin County)	9,947
FLDG	Fairfield	0.010	4/1/2013	3/31/2018	Fairfield (Solano County)	19,194,533
FMGT	Farmersville	0.005	4/1/2005	None	Farmersville (Tulare County)	403,883
FOGT	Fortuna	0.008	4/1/2017	None	Fortuna (Humboldt County)	1,582,312
FVGT	Fountain Valley	0.010	4/1/2017	3/31/2037	Fountain Valley (Orange County)	11,367,454
GFGT	Greenfield	0.010	10/1/2012	None	Greenfield (Monterey County)	1,413,257
GLTS	Galt Public Safety	0.005	4/1/2009	None	Galt (Sacramento County)	1,522,611
GRBH	Grover Beach	0.005	4/1/2007	None	Grover Beach (San Luis Obispo County)	769,455
GRFD	Greenfield	0.008	4/1/2016	3/31/2021	Greenfield (Monterey County)	1,032,882
GSTG	Gustine	0.005	4/1/2010	None	Gustine (Merced County)	331,442
GUAD	Guadalupe	0.003	4/1/2015	9/30/2023	Guadalupe (Santa Barbara County)	144,898
GVGT	Grass Valley	0.005	4/1/2013	3/31/2023	Grass Valley (Nevada County)	2,817,740
GZGT	Gonzales Quality Life	0.005	4/1/2015	3/31/2025	Gonzales (Monterey County)	594,973
HAWG	Hawthorne	0.005	4/1/2018	None	Hawthorne (Los Angeles County)	650,243
HDBG	Healdsburg	0.005	4/1/2013	3/31/2023	Healdsburg (Sonoma County)	2,081,036
HLST	Hollister	0.010	4/1/2008	3/31/2018	Hollister (San Benito County)	5,683,684
HMGST	Hemet	0.010	4/1/2017	3/31/2027	Hemet (Riverside County)	10,756,618
HPST	Huron	0.010	4/1/2014	None	Huron (Fresno County)	358,350
HTGT	Hercules	0.005	10/1/2012	None	Hercules (Contra Costa County)	1,107,407
HWDG	Hayward	0.005	10/1/2014	12/31/2034	Hayward (Alameda County)	14,915,102
IGWD	Inglewood	0.005	4/1/2007	None	Inglewood (Los Angeles County)	8,484,119
INGT	Indio	0.010	4/1/2017	3/31/2037	Indio (Riverside County)	10,224,699
ISGT	Isleton	0.005	4/1/2017	3/31/2022	Isleton (Sacramento County)	64,564
ISLS	Isleton	0.005	10/1/2016	9/30/2021	Isleton (Sacramento County)	67,135
KING	King City	0.005	4/1/2015	3/31/2022	King City (Monterey County)	771,603

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SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		City (County)	Revenue Distributed ^a
			Start	End		
CITY DISTRICTS						
LAKG	Lakeport	0.010	4/1/2017	None	Lakeport (Lake County)	1,385,950
LAPG	La Palma	0.010	4/1/2017	None	La Palma (Orange County)	3,222,298
LBPS	Los Banos Public Safety	0.005	4/1/2005	None	Los Banos (Merced County)	2,496,349
LBTG	Long Beach	0.010	1/1/2017	12/31/2022	Long Beach (Los Angeles County)	57,909,626
LDSG	Lindsay	0.005	10/1/2017	None	Lindsay (Tulare County)	520,116
LHBR	La Habra	0.005	4/1/2009	12/31/2028	La Habra (Orange County)	5,328,400
LKSG	Larkspur	0.005	4/1/2014	3/31/2019	Larkspur (Marin County)	1,325,537
LMGT	La Mirada	0.010	4/1/2013	3/31/2018	La Mirada (San Diego County)	6,060,365
LMSA	La Mesa	0.008	4/1/2009	3/31/2029	La Mesa (San Diego County)	8,779,591
LOOG	Loomis	0.003	4/1/2017	3/31/2027	Loomis (Placer County)	504,427
LPGT	Lakeport	0.005	4/1/2005	None	Lakeport (Lake County)	694,703
LQUG	La Quinta	0.010	4/1/2005	None	La Quinta (Riverside County)	9,540,300
LSGT	Larkspur Public Safety	0.005	4/1/2013	None	Larkspur (Marin County)	123,044
LTHG	Lathrop Public Safety/Essential Services	0.010	4/1/2017	3/31/2027	Lathrop (San Joaquin County)	4,807,350
LWDG	Lynwood	0.010	4/1/2017	3/31/2027	Lynwood (Los Angeles County)	4,669,267
MADG	Madera	0.005	4/1/2017	None	Madera (Madera County)	4,600,643
MARG	Marysville	0.010	10/1/2016	9/30/2026	Marysville (Yuba County)	2,559,299
MENG	Menifee	0.010	4/1/2007	None	Menifee (Riverside County)	9,132,546
MGAG	Moraga	0.010	4/1/2013	3/31/2033	Moraga (Contra Costa County)	1,752,671
MLPR	Mammoth Lakes Parks, Recreation and Trail	0.005	10/1/2008	None	Mammoth Lakes (Mono County)	1,376,449
MRBY	Morro Bay	0.005	4/1/2007	None	Morro Bay (San Luis Obispo County)	1,054,359
MRCO	Merced	0.005	4/1/2006	3/31/2026	Merced (Merced County)	6,200,735
MRMS	Martinez	0.005	4/1/2017	3/31/2032	Martinez (Contra Costa County)	3,585,602
MRNA	Marina	0.010	4/1/2011	3/31/2026	Marina (Monterey County)	3,238,480
MTGR	Montclair	0.003	4/1/2005	None	Montclair (San Bernardino County)	2,237,949
MTPS	Manteca Public Safety	0.005	4/1/2007	None	Manteca (San Joaquin County)	6,443,319
MTRS	Monterey Special	0.010	4/1/2015	3/31/2019	Monterey (Monterey County)	9,918,827
MTSH	Mt. Shasta	0.003	10/1/2011	None	Mount Shasta (Siskiyou County)	273,458
NCGT	National City	0.010	10/1/2006	9/30/2036	National City (San Diego County)	11,586,180
NEGT	Newark	0.005	4/1/2017	3/31/2042	Newark (Alameda County)	4,361,393
NOTO	Novato	0.003	4/1/2016	3/31/2036	Novato (Marin County)	2,393,151
NOVT	Novato	0.005	4/1/2011	3/31/2016	Novato (Marin County)	21,259
NVGT	Nevada City	0.004	4/1/2013	3/31/2018	Nevada City (Nevada County)	433,201
NVSI	Nevada City Street Improvements	0.005	4/1/2007	3/31/2023	Nevada City (Nevada County)	629,020
NVSP	Nevada City	0.004	4/1/2017	None	Nevada City (Nevada County)	463,466
ODGT	Oakdale	0.005	4/1/2012	3/31/2020	Oakdale (Stanislaus County)	1,842,243
ORDG	Orland	0.005	4/1/2017	None	Orland (Glenn County)	916,419
ORGT	Orinda	0.005	4/1/2013	3/31/2023	Orinda (Contra Costa County)	1,159,527

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SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		City (County)	Revenue Distributed ^a
			Start	End		
CITY DISTRICTS						
OXND	Oxnard Vital Services	0.005	4/1/2009	3/31/2029	Oxnard (Ventura County)	14,083,413
PARS	Point Arena	0.005	4/1/2004	None	Point Arena (Mendocino County)	259,089
PCRV	Pico Rivera	0.010	4/1/2009	None	Pico Rivera (Los Angeles County)	8,962,144
PGRV	Pacific Grove	0.010	10/1/2008	None	Pacific Grove (Monterey County)	1,969,772
PLGT	Pleasant Hill	0.005	4/1/2017	3/31/2037	Pleasant Hill (Contra Costa County)	3,921,386
PLPS	Placerville Public Safety	0.003	4/1/1999	None	Placerville (El Dorado County)	1,046,901
PLSS	Palm Springs	0.003	4/1/2018	None	Palm Springs (Riverside County)	448,884
PLST	Placerville Special	0.003	4/1/2011	3/31/2041	Placerville (El Dorado County)	1,043,547
PNGT	Pinole 2015	0.005	4/1/2015	None	Pinole (Contra Costa County)	2,083,321
PNLE	Pinole	0.005	4/1/2007	None	Pinole (Contra Costa County)	2,127,362
PPTG	Pittsburg	0.005	10/1/2012	6/30/2035	Pittsburg (Contra Costa County)	4,559,633
PRBG	Paso Robles	0.005	4/1/2013	3/31/2025	Paso Robles (San Luis Obispo County)	4,935,765
PSGT	Palm Springs	0.010	4/1/2012	None	Palm Springs (Riverside County)	14,636,029
PSMO	Pismo Beach	0.005	10/1/2008	3/31/2027	Pismo Beach (San Luis Obispo County)	1,536,699
PTHN	Port Hueneme	0.005	4/1/2009	None	Port Hueneme (Ventura County)	942,997
PTTG	Paradise Temp.	0.005	4/1/2015	3/31/2021	Paradise (Butte County)	1,398,853
PTVL	Porterville Public Safety	0.005	4/1/2006	None	Porterville (Tulare County)	3,753,007
PVWS	Placerville	0.005	4/1/2017	3/31/2037	Placerville (El Dorado County)	2,084,339
RDBF	Red Bluff 2014	0.003	4/1/2015	3/31/2021	Red Bluff (Tehama County)	984,950
RDGT	Rio Dell	0.010	4/1/2015	3/31/2020	Rio Dell (Humboldt County)	303,178
RDPS	Reedley Public Safety	0.005	7/1/2008	None	Reedley (Fresno County)	1,191,127
RFEL	San Rafael	0.005	4/1/2006	3/31/2014	San Rafael (Marin County)	18,351
RHCG	Rancho Cordova	0.005	4/1/2015	None	Rancho Cordova Sacramento County)	8,174,754
RHMG	Richmond 2014	0.005	4/1/2015	None	Richmond (Contra Costa County)	8,753,930
RIDG	Ridgecrest	0.010	4/1/2017	3/31/2025	Ridgecrest (Kern County)	4,043,468
RIVG	Riverside	0.010	4/1/2017	3/31/2036	Riverside (Riverside County)	53,994,419
RMGT	Richmond	0.005	4/1/2005	None	Richmond (Contra Costa County)	8,803,117
RPGF	Rohnert Park	0.005	10/1/2010	None	Rohnert Park (Sonoma County)	4,361,509
RTGT	Ridgecrest	0.008	10/1/2012	9/30/2017	Ridgecrest (Kern County)	51,437
RVGG	Rio Vista	0.008	4/1/2013	3/31/2018	Rio Vista (Solano County)	885,610
SACG	Sacramento	0.005	4/1/2013	3/31/2019	Sacramento (Sacramento County)	46,125,077
SAGT	San Anselmo	0.005	4/1/2014	3/31/2024	San Anselmo (Marin County)	891,702
SAMG	Santa Monica	0.010	4/1/2017	None	Santa Monica (Los Angeles County)	31,281,824
SANG	Sand City 2015	0.010	4/1/2015	None	Sand City (Monterey County)	2,359,089
SAUG	Sausalito 2014	0.005	4/1/2015	3/31/2025	Sand City (Monterey County)	1,232,660
SBCGS	Sebastopol	0.005	4/1/2013	3/31/2021	Sausalito (Marin County)	1,292,244
SBIG	Santa Barbara	0.005	4/1/2017	3/31/2042	Sebastopol (Sonoma County)	1,230,832
SBRN	San Bernardino	0.003	4/1/2007	3/31/2022	San Bernardino (San Bernardino County)	7,500,620
SBVT	Ventura	0.005	4/1/2017	3/31/2042	Ventura (Ventura County)	10,426,477
SEAS	Seaside	0.010	7/1/2008	None	Seaside (Monterey County)	4,084,576

Note: Detail may not compute to total due to rounding.

a. These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$94,669,000.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. Effective May 1, 2018, MTC distributions are included in ACTR and MUNI districts.

c. Includes districts that have expired but are still receiving residual payments.

SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		City (County)	Revenue Distributed ^a
			Start	End		
CITY DISTRICTS						
SEBG	Sebastopol Community	0.003	4/1/2005	None	Sebastopol (Sonoma County)	642,245
SEDG	Seaside 2017	0.005	10/1/2017	None	Seaside (Monterey County)	1,077,095
SEGR	Sebastopol	0.005	4/1/2003	3/31/2005	Sebastopol (Sonoma County)	54
SEMT	South El Monte Vital City Services	0.005	4/1/2011	None	South El Monte (Los Angeles County)	2,075,013
SGPS	Sanger Public Safety	0.008	7/1/2008	6/30/2028	Sanger (Fresno County)	2,231,928
SGTE	South Gate	0.010	10/1/2008	None	South Gate (Los Angeles County)	9,771,892
SHGT	St. Helena	0.005	4/1/2017	None	St. Helena (Napa County)	1,645,313
SJBG	San Juan Bautista	0.008	4/1/2005	None	San Juan Bautista (San Benito County)	356,545
SJGT	San Jose	0.003	10/1/2016	9/30/2031	San Jose (Santa Clara County)	41,776,310
SLDG	San Leandro 2015	0.005	4/1/2015	3/31/2045	San Leandro (Alameda County)	11,454,116
SLGF	San Leandro	0.003	4/1/2011	3/31/2015	San Leandro (Alameda County)	35,371
SLGT	Salinas Measure G	0.010	4/1/2015	3/31/2030	Salinas (Monterey County)	25,235,291
SLMA	Selma Public Safety	0.005	4/1/2008	None	Selma (Fresno County)	1,688,425
SLNS	Salinas	0.005	4/1/2006	None	Salinas (Monterey County)	12,597,096
SLOG	San Luis Obispo	0.005	4/1/2007	3/31/2023	San Luis Obispo (San Luis Obispo County)	7,587,931
SLTG	South Lake Tahoe	0.005	4/1/2005	None	South Lake Tahoe (El Dorado County)	2,851,784
SMAG	Santa Maria	0.003	10/1/2012	9/30/2021	Santa Maria (Santa Barbara County)	4,602,144
SMTG	San Mateo	0.003	4/1/2010	3/31/2043	San Mateo (San Mateo County)	5,333,760
SNFE	San Fernando	0.005	10/1/2013	9/30/2020	San Fernando (Los Angeles County)	2,627,730
SOGT	Sonoma	0.005	10/1/2012	9/30/2017	Sonoma (Sonoma County)	2,323,471
SPES	San Pablo Emergency Medical Services	0.003	10/1/2014	None	San Pablo (Contra Costa County)	784,369
SPFG	Stockton Public Safety	0.003	4/1/2005	None	Stockton (San Joaquin County)	10,577,142
SPFW	Sonora	0.005	1/1/2005	None	Sonora (Tuolumne County)	1,781,399
SPGT	San Pablo	0.005	10/1/2012	9/30/2017	San Pablo (Contra Costa County)	719,245
SPLT	Santa Paula	0.010	4/1/2017	3/31/2037	Santa Paula (Ventura County)	3,001,393
SPRS	San Pablo	0.003	4/1/2011	3/31/2027	San Pablo (Contra Costa County)	437,263
SREF	San Rafael	0.008	4/1/2014	3/31/2034	San Rafael (Marin County)	12,126,126
SRGF	Santa Rosa 2010	0.003	4/1/2011	3/31/2027	Santa Rosa (Sonoma County)	9,095,573
SRPS	Santa Rosa Public Safety	0.003	4/1/2005	3/31/2025	Santa Rosa (Sonoma County)	9,104,749
SSFR	South San Francisco	0.005	4/1/2016	3/31/2046	So. San Francisco (San Mateo County)	10,368,769
SSLR	Stockton Special Library & Recreation	0.003	4/1/2017	3/31/2033	Stockton (San Joaquin County)	10,484,895
STCZ	Santa Cruz Replacement	0.005	4/1/2007	None	Santa Cruz (Santa Cruz County)	6,321,603
STEG	Soledad	0.010	10/1/2012	9/30/2032	Soledad (Monterey County)	1,782,535
STGT	Stanton	0.010	4/1/2015	None	Stanton (Orange County)	4,060,850
STKN	Stockton	0.008	4/1/2014	3/31/2024	Stockton (San Joaquin County)	32,059,949
STMA	Santa Monica	0.005	4/1/2011	None	Santa Monica (Los Angeles County)	210,049
SUGT	Suisun City	0.010	4/1/2017	3/31/2027	Suisun City (Solano County)	2,348,390
SVGF	Scotts Valley	0.003	4/1/2009	3/31/2011	Scotts Valley (Santa Cruz County)	542

Note: Detail may not compute to total due to rounding.

a. These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$94,669,000.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. Effective May 1, 2018, MTC distributions are included in ACTR and MUNI districts.

c. Includes districts that have expired but are still receiving residual payments.

SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2017-18

District Code	Agency ^c	Rate	Effective Dates		City (County)	Revenue Distributed ^a
			Start	End		
CITY DISTRICTS						
SVLY	Scotts Valley	0.005	4/1/2014	3/31/2022	Scotts Valley (Santa Cruz County)	1,271,615
TEMG	Temecula	0.010	4/1/2017	None	Temecula (Riverside County)	26,004,277
TLRE	Tulare	0.005	4/1/2006	None	Tulare (Tulare County)	5,254,354
TRCG	Tracy	0.005	4/1/2017	3/31/2037	Tracy (San Joaquin County)	8,957,125
TRCY	Tracy	0.005	4/1/2011	3/31/2016	Tracy (San Joaquin County)	42,979
TRGF	Trinidad	0.008	4/1/2009	3/31/2021	Trinidad (Humboldt County)	135,430
TRSR	Truckee Road Maintenance	0.005	10/1/1998	12/31/2028	Truckee (Nevada County)	2,524,411
TTRS	Truckee Trails	0.003	10/1/2014	9/30/2024	Truckee (Nevada County)	1,243,144
UCGF	Union City	0.005	4/1/2011	3/31/2025	Union City (Alameda County)	5,182,175
UKGT	Ukiah	0.005	10/1/2005	None	Ukiah (Mendocino County)	2,756,378
UKHG	Ukiah	0.005	4/1/2017	None	Ukiah (Mendocino County)	2,691,054
VACG	Vacaville	0.003	4/1/2013	3/31/2018	Vacaville (Solano County)	4,768,346
VCGT	Vacaville	0.005	4/1/2018	3/31/2038	Vacaville (Solano County)	922,387
VISG	Visalia	0.005	4/1/2017	None	Visalia (Tulare County)	12,621,221
VJGT	Vallejo	0.010	4/1/2012	3/31/2022	Vallejo (Solano County)	15,166,212
VPST	Visalia Public Safety	0.003	7/1/2004	None	Visalia (Tulare County)	6,294,426
VSTA	Vista	0.005	4/1/2007	3/31/2037	Vista (San Diego County)	7,836,104
WASG	Wasco	0.010	4/1/2017	None	Wasco (Kern County)	1,829,737
WCRS	Willits	0.005	10/1/2003	None	Willits (Mendocino County)	847,645
WDLG	Woodland	0.005	10/1/2006	9/30/2018	Woodland (Yolo County)	5,237,507
WEED	Weed	0.003	7/1/2015	None	Weed (Siskiyou County)	274,786
WESG	Westminster	0.010	4/1/2017	12/31/2022	Westminster (Orange County)	12,378,727
WLKG	Woodlake	0.005	10/1/2010	9/30/2022	Woodlake (Tulare County)	21,955
WLMS	Williams	0.005	4/1/2007	None	Williams (Colusa County)	471,161
WOSF	Woodland	0.003	10/1/2010	9/30/2022	Woodland (Yolo County)	2,589,589
WSCG	West Sacramento	0.003	4/1/2017	None	West Sacramento (Yolo County)	3,501,077
WSTU	West Sacramento	0.005	4/1/2003	3/31/2033	West Sacramento (Yolo County)	7,009,991
WTLD	Wheatland	0.005	4/1/2011	3/31/2021	Wheatland (Yuba County)	561,718
WTPS	Watsonville Public Safety	0.005	10/1/2014	9/30/2021	Watsonville (Santa Cruz County)	3,789,832
WTVL	Watsonville	0.003	4/1/2007	None	Watsonville (Santa Cruz County)	1,885,322
YCST	Yucca Valley Sewer Implementation	0.005	4/1/2017	3/31/2027	Yucca Valley (San Bernardino County)	1,880,769
YRKG	Yreka	0.005	4/1/2017	None	Yreka (Siskiyou County)	926,600
YUCG	Yucca Valley	0.005	4/1/2017	3/31/2027	Yucca Valley (San Bernardino County)	1,880,662
Total for City Districts						\$1,218,347,944
Grand Total						\$8,216,519,394

Note: Detail may not compute to total due to rounding.

a. These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$94,669,000.

b. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. Effective May 1, 2018, MTC distributions are included in ACTR and MUNI districts.

c. Includes districts that have expired but are still receiving residual payments.

SALES AND USE TAXES

TABLE 22B—Special District Tax Distributions and Administrative Charges, by Fiscal Year, 1969-70 to 2017-18

Fiscal Year	Net Amount Distributed	Administrative Charge
2017-18	\$8,038,787,000	\$94,669,000
2016-17	6,316,125,000	83,095,000
2015-16	6,130,573,000	81,911,000
2014-15	5,729,543,000	74,696,000
2013-14	5,406,965,000	68,604,000
2012-13	4,907,887,000	51,002,000
2011-12	4,543,976,000	48,629,000
2010-11	4,133,402,000	50,090,000
2009-10	3,716,621,000	48,516,000
2008-09	3,572,935,000	43,649,000
2007-08	3,923,989,000	39,768,000
2006-07	3,862,168,000	37,135,000
2005-06	3,711,763,000	43,410,000
2004-05	3,310,416,000	41,973,000
2003-04	3,015,938,000	37,739,000
2002-03	2,863,387,000	34,497,000
2001-02	2,845,398,000	34,327,000
2000-01	3,003,030,000	36,356,000
1999-00	2,689,865,000	33,652,000
1998-99	2,435,226,000	33,064,000
1997-98	2,309,654,000	36,711,000
1996-97	2,041,272,000	36,403,000
1995-96	1,932,793,000	37,487,000
1994-95	1,893,014,000	37,816,000

Fiscal Year	Net Amount Distributed	Administrative Charge
1993-94	\$1,791,920,000	\$38,441,000
1992-93	1,807,455,000	25,162,000
1991-92	1,814,025,000	25,330,000
1990-91	1,430,884,000	21,517,000
1989-90	1,229,273,000	18,817,000
1988-89	932,513,000	14,103,000
1987-88	735,405,000	10,808,000
1986-87	617,816,000	9,077,000
1985-86	590,066,000	9,723,000
1984-85	495,958,000	8,197,000
1983-84	445,738,000	7,331,000
1982-83	349,385,000	5,233,000
1981-82	142,505,000	2,252,000
1980-81	114,621,000	2,061,000
1979-80	119,728,000	1,911,000
1978-79	87,103,000	1,587,000
1977-78	80,680,000	1,404,000
1976-77	60,176,000	986,000
1975-76	42,424,000	713,000
1974-75	40,023,000	669,000
1973-74	35,613,000	599,000
1972-73	31,343,000	585,000
1971-72	28,325,000	577,000
1970-71	60,860,000	1,333,000
1969-70	1,570,000	298,000

Note: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.



SALES AND USE TAXES

TABLE 23—Local Sales and Use Tax Rates Imposed by California Cities on July 1, 2018

County	Cities	Retain Rate ^a	Share Rate
Alameda	Albany	0.950	0.050
	Emeryville	0.950	0.050
	Hayward	0.950	0.050
	Piedmont	0.950	0.050
	Pleasanton	0.950	0.050
	Newark	0.950	0.050
	Fremont	0.950	0.050
	Alameda	0.950	0.050
	Union City	0.950	0.050
	Berkeley	0.950	0.050
	Oakland	0.950	0.050
Butte	Chico	0.950	0.050
Calaveras	Angels Camp	0.950	0.050
Contra Costa	Contra Costa	0.975	0.025
	Concord	0.975	0.025
	El Cerrito	0.975	0.025
	Hercules	0.975	0.025
	Martinez	0.975	0.025
	Pinole	0.975	0.025
	Pittsburg	0.975	0.025
	Richmond	0.975	0.025
	Walnut Creek	0.975	0.025
	Lafayette	0.975	0.025
	Brentwood	0.975	0.025
	San Pablo	0.975	0.025
	Pleasant Hill	0.975	0.025
	Clayton	0.975	0.025
	Moraga	0.975	0.025
	Danville	0.975	0.025
Orinda	0.975	0.025	

County	Cities	Retain Rate ^a	Share Rate	
Fresno	Clovis	0.950	0.050	
	Coalinga	0.950	0.050	
	Firebaugh	0.950	0.050	
	Fowler	0.950	0.050	
	Kingsburg	0.950	0.050	
	Reedley	0.950	0.050	
	Sanger	0.950	0.050	
	Selma	0.950	0.050	
	Kerman	0.950	0.050	
	Mendota	0.980	0.020	
	San Joaquin	0.980	0.020	
	Fresno	0.947	0.053	
	Kings	Corcoran	0.980	0.020
		Hanford	0.950	0.050
Lemoore		0.980	0.020	
Avenal		0.980	0.020	
Lassen	Susanville	0.950	0.050	
Madera	Chowchilla	0.920	0.080	
Merced	Los Banos	0.950	0.050	
	Merced	0.925	0.075	
Plumas	Portola	0.950	0.050	

Note: Detail may not compute to total due to rounding.

a. Each city's tax rate is credited against the county's local tax.

SALES AND USE TAXES

TABLE 23—Local Sales and Use Tax Rates Imposed by California Cities on July 1, 2018

County	Cities	Retain Rate ^a	Share Rate	County	Cities	Retain Rate ^a	Share Rate
San Mateo	Atherton	0.950	0.050	Stanislaus	Ceres	0.950	0.050
	Colma	0.950	0.050		Modesto	0.950	0.050
	Belmont	0.950	0.050		Oakdale	0.950	0.050
	Burlingame	0.950	0.050		Patterson	0.995	0.005
	Daly City	0.950	0.050		Riverbank	0.995	0.005
	Hillsborough	0.950	0.050		Turlock	0.950	0.050
	Menlo Park	0.950	0.050		Tehama	Corning	0.900
	Redwood City	0.950	0.050	Red Bluff		0.900	0.100
	San Bruno	0.950	0.050	Tulare	Dinuba	0.950	0.050
	San Carlos	0.950	0.050		Exeter	0.950	0.050
	San Mateo	0.950	0.050		Lindsay	0.950	0.050
	South San Francisco	0.950	0.050		Porterville	0.950	0.050
	Millbrae	0.950	0.050		Tulare	0.950	0.050
	Woodside	0.950	0.050		Visalia	0.950	0.050
	Pacifica	0.950	0.050		Woodlake	0.950	0.050
	Half Moon Bay	0.950	0.050		Farmersville	0.950	0.050
	Brisbane	0.950	0.050		Tuolumne	Sonora	0.870
	Portola Valley	0.950	0.050	Fillmore		0.967	0.033
	Foster City	0.950	0.050	Ventura	Oxnard	0.967	0.033
East Palo Alto	0.950	0.050	Port Hueneme		0.967	0.033	
Santa Barbara	Goleta	0.700	0.300		Santa Paula	0.967	0.033
Sierra	Sierra	0.950	0.050		Camarillo	0.967	0.033
Sonoma	Cloverdale	0.975	0.025		Thousand Oaks	0.967	0.033
	Healdsburg	0.975	0.025		Simi Valley	0.967	0.033
	Petaluma	0.975	0.025		Moorpark	0.967	0.033
	Rohnert Park	0.975	0.025		Ventura	0.967	0.033
	Sebastopol	0.975	0.025				
	Sonoma	0.975	0.025				
	Cotati	0.975	0.025				
	Santa Rosa	0.975	0.025				

Note: Detail may not compute to total due to rounding.
a. Each city's tax rate is credited against the county's local tax.

FUEL (EXCISE) TAXES

TABLE 24A—Gasoline Tax Statistics, by Fiscal Year, 1923-24 to 2017-18

Fiscal Year	Gasoline				
	Taxable Distributions (<i>in gallons</i>)	Tax Rate ^a as of July 1	Revenue ^b	Refunds	Taxpayers ^c as of June 30
2017-18	15,554,123,000	\$0.417	\$5,875,432,000	6,978,000	41
2016-17	15,558,000,000	0.278	4,323,746,000	5,385,000	45
2015-16	15,322,653,000	0.300	4,592,700,000	6,073,000	45
2014-15	14,935,503,000	0.360	5,374,334,000	3,855,000	46
2013-14	14,599,336,000	0.395	5,763,417,000	5,844,000	47
2012-13	14,475,836,000	0.360	5,206,304,000	7,345,000	47
2011-12	14,608,032,000	0.357	5,221,980,000	6,478,000	48
2010-11	14,740,132,000	0.353	5,203,759,000	5,040,000	47
2009-10	14,819,049,000	0.18	2,668,891,000	3,314,000	48
2008-09	14,823,806,000	0.18	2,678,003,000	4,080,000	46
2007-08	15,382,454,000	0.18	2,804,134,000	5,097,000	46
2006-07	15,807,959,000	0.18	2,845,623,000	5,285,000	47
2005-06	15,873,744,000	0.18	2,871,962,000	2,839,000	51
2004-05	15,914,755,000	0.18	2,862,296,000	3,880,000	37
2003-04	15,926,570,000	0.18	2,868,133,000	4,315,000	55
2002-03	15,530,493,000	0.18	2,825,923,000	6,140,000	50
2001-02	15,236,683,000 ^d	0.18	2,771,406,000 ^d	15,719,000 ^d	48 ^d
2000-01	14,870,292,000	0.18	2,700,248,000	22,868,000	51
1999-00	14,715,765,000	0.18	2,623,631,000	26,712,000	66
1998-99	14,224,772,000	0.18	2,595,479,000	17,390,000	59
1997-98	13,926,011,000	0.18	2,497,810,000	24,181,000	62
1996-97	13,720,332,000	0.18	2,493,494,000	20,644,000	70
1995-96	13,632,893,000	0.18	2,459,261,000	42,626,000	107
1994-95	13,278,846,000	0.18	2,394,107,000 ^e	24,206,000	106
1993-94	13,240,338,000	0.17 ^e	2,320,234,000 ^e	60,157,000	111
1992-93	13,166,370,000	0.16 ^e	2,171,720,000 ^e	27,548,000	119
1991-92	13,106,435,000	0.15 ^e	2,028,395,000 ^e	33,580,000	132
1990-91	13,253,569,000	0.09 ^e	1,869,839,000 ^e	29,794,000	139
1989-90	13,501,629,000	0.09	1,217,652,000	21,598,000	146
1988-89	13,202,015,000	0.09	1,187,103,000	17,049,000	155
1987-88	12,822,442,000	0.09	1,159,798,000	19,968,000	161
1986-87	12,553,224,000	0.09	1,125,715,000	21,523,000	140
1985-86	11,878,617,000	0.09	1,083,986,000	12,562,000	137
1984-85	11,642,880,000	0.09	1,054,864,000	13,911,000	147
1983-84	11,378,375,000	0.09	1,027,740,000 ^f	19,086,000	154
1982-83	10,941,848,000	0.07 ^f	877,130,000 ^f	17,139,000	145
1981-82	11,015,230,000	0.07	770,628,000 ^g	27,572,000 ^g	131
1980-81	11,185,862,000	0.07	787,106,000	25,987,000	102
1979-80	11,316,801,000	0.07	800,012,000	24,451,000	94
1978-79	11,916,829,000	0.07	835,947,000	21,716,000	77
1977-78	11,571,520,000	0.07	810,020,000	18,866,000	76
1976-77	10,995,557,000	0.07	769,978,000	15,755,000	84
1975-76	10,530,404,000	0.07	737,100,000	14,802,000	77
1974-75	10,141,120,000	0.07	709,899,000	13,347,000	72
1973-74	10,019,253,000	0.07	701,400,000	15,271,000	49
1972-73	10,223,805,000	0.07	715,683,000	15,244,000	49
1971-72	9,748,850,000	0.07	682,482,000	13,393,000	48

Note: Detail may not compute to total due to rounding.

- a. Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of \$16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The CDTFA is required to adjust the tax rate annually effective July 1 so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged. The tax rate for aviation gasoline remains 18 cents per gallon.
- b. Includes self-assessed taxes, tax deficiencies, and interest, and penalties. Refunds for nonhighway use have not been deducted.
- c. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2017, there were 153 gasoline suppliers, including 108 suppliers who incurred no tax liabilities.
- d. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- e. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage (floor stock) taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.
- f. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- g. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.

FUEL (EXCISE) TAXES

TABLE 24A—Gasoline Tax Statistics, by Fiscal Year, 1923-24 to 2017-18

Fiscal Year	Gasoline				
	Taxable Distributions (<i>in gallons</i>)	Tax Rate ^a as of July 1	Revenue ^b	Refunds	Taxpayers ^c as of June 30
1970-71	9,232,664,000	0.07	\$646,312,000	13,401,000	58
1969-70	8,939,785,000	0.08 ^b	641,268,000 ^b	13,437,000	52
1968-69	8,494,055,000	0.07	601,783,000 ^b	14,596,000	53
1967-68	8,057,505,000	0.07	564,038,000	14,012,000	63
1966-67	7,649,738,000	0.07	535,488,000	15,560,000	59
1965-66	7,385,411,000	0.08 ⁱ	529,819,000 ⁱ	17,234,000	63
1964-65	7,041,337,000	0.07	510,954,000 ⁱ	15,981,000	61
1963-64	6,732,890,000	0.06 ^j	454,126,000 ^j	14,680,000	63
1962-63	6,331,380,000	0.06	379,883,000	14,846,000	71
1961-62	5,995,532,000	0.06	359,739,000	15,361,000	81
1960-61	5,794,324,000	0.06	347,668,000	17,268,000	80
1959-60	5,626,387,000 ^k	0.06	337,588,000 ^k	20,814,000	89
1958-59	5,404,848,000	0.06	324,295,000	21,410,000	88
1957-58	5,117,693,000	0.06	307,038,000	20,531,000	94
1956-57	4,932,752,000	0.06	295,982,000	20,786,000	100
1955-56	4,734,064,000	0.06	284,152,000	21,516,000	100
1954-55	4,424,151,000	0.06	265,576,000	26,192,000	102
1953-54	4,255,309,000	0.06 ^l	255,305,000 ^l	26,088,000	88
1952-53	4,156,557,000	0.045	187,047,000	19,175,000	90
1951-52	3,878,273,000	0.045	174,527,000	19,595,000	100
1950-51	3,589,902,000	0.045	161,551,000	15,339,000	112
1949-50	3,342,257,000	0.045	150,402,000	-	115
1948-49	3,259,569,000	0.045	146,681,000	-	95
1947-48	3,098,019,000	0.045 ^m	139,411,000 ^m	-	104
1946-47	2,843,338,000	0.03	85,300,000	-	110
1945-46	2,366,539,000	0.03	70,996,000	-	110
1944-45	1,740,568,000	0.03	52,217,000	-	112
1943-44	1,672,143,000	0.03	50,164,000	-	112
1942-43	1,698,646,000	0.03	50,959,000	-	118
1941-42	2,071,010,000	0.03	62,130,000	-	127
1940-41	1,985,285,000	0.03	59,559,000	-	139
1939-40	1,854,054,000	0.03	55,622,000	-	138
1938-39	1,756,518,000	0.03	52,696,000	-	136
1937-38	1,719,722,000	0.03	51,592,000	-	139
1936-37	1,686,428,000	0.03	50,087,000	-	179
1935-36	1,577,360,000	0.03	48,848,000	-	116
1934-35	1,344,179,000	0.03	39,922,000	-	104
1933-34	1,352,961,000	0.03	40,183,000	-	83
1932-33	1,297,028,000	0.03	38,522,000	-	75
1931-32	1,377,715,000	0.03	40,918,000	-	88
1930-31	1,418,857,000	0.03	42,140,000	-	92
1929-30	1,300,266,000	0.03	38,618,000	-	87
1928-29	1,160,155,000	0.03	34,457,000	-	84
1927-28	1,065,068,000	0.02 ⁿ	30,693,000 ⁿ	-	61
1926-27	967,168,000	0.02	19,150,000	-	84
1925-26	858,936,000	0.02	17,007,000	-	93
1924-25	758,592,000	0.02	15,020,000	-	63
1923-24	500,882,000	0.02 ^o	9,917,000 ^o	-	84

Note: Detail may not compute to total due to rounding.

- h. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed.
- i. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage [floor stock] tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of \$1,131,000).
- j. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- k. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a “motor vehicle fuel.” Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B.)
- l. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- m. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- n. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- o. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

FUEL (EXCISE) TAXES

TABLE 24B—Jet Fuel Tax Statistics, by Fiscal Year, 1969-70 to 2017-18

Fiscal Year	Jet Fuel Tax	
	Taxable Distributions (in gallons)	Revenue ^a
2017-18	161,856,000	\$3,246,000
2016-17	161,545,000	3,323,000
2015-16	151,088,000	3,113,000
2014-15	137,037,000	2,583,000
2013-14	134,718,000	2,558,000
2012-13	131,821,000	2,643,000
2011-12	126,634,000	2,533,000
2010-11	121,689,000	2,328,000
2009-10	120,862,000	2,252,000
2008-09	122,836,000	2,492,000
2007-08	148,556,000	3,065,000
2006-07	149,711,000	3,042,000
2005-06	149,197,000	3,118,000
2004-05	144,266,000	2,569,000
2003-04	135,686,000	2,189,000
2002-03	122,646,000	2,429,000
2001-02	120,183,000	2,447,000
2000-01	133,204,000	2,726,000
1999-00	114,452,000	2,536,000
1998-99	94,512,000	1,917,000
1997-98	88,284,000	1,799,000
1996-97	75,968,000	1,532,000
1995-96	74,069,000	1,517,000
1994-95	66,589,000	1,308,000
1993-94	63,197,000	1,245,000
1992-93	65,174,000	1,296,000
1991-92	59,162,000	1,254,000
1990-91	57,311,000	1,203,000
1989-90	59,014,000	1,246,000
1988-89	53,603,000	1,142,000
1987-88	46,364,000	1,099,000
1986-87	44,304,000	966,000
1985-86	39,255,000	845,000
1984-85	41,617,000	884,000
1983-84	41,025,000	845,000
1982-83	37,471,000	703,000
1981-82	40,435,000	860,000
1980-81	43,713,000	891,000
1979-80	50,225,000	988,000
1978-79	46,422,000	915,000
1977-78	34,469,000	692,000
1976-77	27,445,000	551,000
1975-76	23,583,000	474,000
1974-75	20,494,000	411,000
1973-74	19,324,000	390,000
1972-73	17,941,000	360,000
1971-72	14,463,000	292,000
1970-71	12,043,000	245,000
1969-70	8,057,000 ^b	163,000 ^b

Note: Detail may not compute to total due to rounding.

a. Includes self-assessed taxes, tax deficiencies, and interest, and penalties.

b. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.

FUEL (EXCISE) TAXES

TABLE 25A—Taxable Distributions of Diesel Fuel and Alternative Fuels, by Fiscal Year, 1937-38 To 2017-18

Fiscal Year	Diesel ^a (in gallons)	Alternative Fuels				
		LPG ^b (in gallons)	Alcohol ^c (in gallons)	Kerosene ^a (in gallons)	CNG ^d (in cubic feet)	LNG ^e (in DGE)
2017-18	3,107,824,000	9,229,000	25,825,000	-	13,209,659,000	11,671,000
2016-17	3,089,834,000	10,109,000	19,099,000	49,000	14,333,558,000	18,215,000
2015-16	2,907,685,000	4,864,000	14,428,000	-59,000	14,782,089,000	22,076,000
2014-15	2,806,444,000	32,848,000 ^f	7,646,000	60,000	12,152,144,000 ^g	1,493,000
2013-14	2,747,866,000	32,797,000	7,958,000	-	10,422,414,000	-
2012-13	2,649,092,000	31,576,000	6,128,000	-5,000	10,026,161,000	-
2011-12	2,641,551,000	32,862,000	5,827,000	18,000	9,121,135,000	-
2010-11	2,564,018,000	26,823,000	2,254,000	8,000	9,533,728,000	-
2009-10	2,587,828,000	25,574,000	1,353,000	12,000	8,789,061,000	-
2008-09	2,683,711,000	18,673,000	949,000	7,000	8,445,623,000	-
2007-08	2,984,774,000	18,109,000	1,193,000	58,000	8,630,712,000	-
2006-07	3,075,583,000	18,523,000	77,000	35,000	6,980,258,000	-
2005-06	2,944,034,000	21,444,000	116,000	24,000	7,315,950,000	-
2004-05	2,887,782,000	24,555,000	26,000	16,000	4,567,369,000	-
2003-04	2,807,061,000	22,080,000	38,000	46,000	3,419,207,000	-
2002-03	2,637,224,000	14,831,000	241,000	13,000	2,264,298,000	-
2001-02	2,663,413,000	10,962,000	184,000	33,000	2,180,575,000	-
2000-01	2,602,395,000	6,836,000	97,000	112,000	3,574,690,000	-
1999-00	2,593,684,000	9,842,000	687,000	41,000	1,816,964,000	-
1998-99	2,349,368,000	7,948,000	3,200,000	87,000	1,047,553,000	-
1997-98	2,350,577,000	9,269,000	7,510,000	175,000	1,234,730,000	-
1996-97	2,254,890,000	9,606,000	8,090,000	426,000	1,042,480,000	-
1995-96	2,152,377,000 ^h	14,489,000	6,068,000	314,000	316,056,000	-
1994-95	2,027,334,000	-	-	-	-	-
1993-94	1,855,445,000	-	-	-	-	-
1992-93	1,858,835,000	-	-	-	-	-
1991-92	1,885,446,000 ⁱ	-	-	-	-	-
1990-91	1,737,380,000	-	-	-	-	-
1989-90	1,896,896,000	-	-	-	-	-
1988-89	1,788,790,000	-	-	-	-	-
1987-88	1,760,684,000	-	-	-	-	-
1986-87	1,667,829,000	-	-	-	-	-
1985-86	1,525,237,000	-	-	-	-	-
1984-85	1,466,586,000	-	-	-	-	-
1983-84	1,424,584,000	-	-	-	-	-
1982-83	1,257,607,000	-	-	-	-	-
1981-82	1,185,620,000	-	-	-	-	-
1980-81	1,179,810,000	-	-	-	-	-
1979-80	1,162,560,000	-	-	-	-	-
1978-79	1,104,046,000	-	-	-	-	-

Note: Detail may not compute to total due to rounding.

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective January 1, 2015, the use fuel tax on liquefied natural gas (LNG) was changed from 6 cents per gallon to 10.17 cents per diesel gallon equivalent (DGE) equal to 6.06 pounds. This revision provided easily understandable unit pricing, allowing direct comparison with the price per gallon of diesel fuel; it was not considered to be a tax rate increase.
- f. LPG includes LNG through 2014 because their tax rates were the same and they were not reported separately.
- g. Effective January 1, 2015, the use fuel tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per gasoline gallon equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet. This revision provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel; it was not considered to be a tax rate increase. Includes 88,407,000 100-cubic feet units and 26,142,000 GGE units.
- h. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- i. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

FUEL (EXCISE) TAXES

TABLE 25A—Taxable Distributions of Diesel Fuel and Alternative Fuels, by Fiscal Year, 1937-38 To 2017-18

Fiscal Year	Diesel ^a (in gallons)	Alternative Fuels				
		LPG ^b (in gallons)	Alcohol ^c (in gallons)	Kerosene ^a (in gallons)	CNG ^d (in cubic feet)	LNG ^e (in DGE)
1977-78	987,855,000	-	-	-	-	-
1976-77	915,481,000	-	-	-	-	-
1975-76	827,487,000	-	-	-	-	-
1974-75	753,064,000	-	-	-	-	-
1973-74	770,854,000	-	-	-	-	-
1972-73	735,380,000	-	-	-	-	-
1971-72	674,292,000	-	-	-	-	-
1970-71	615,887,000	-	-	-	-	-
1969-70	579,903,000	-	-	-	-	-
1968-69	543,083,000	-	-	-	-	-
1967-68	477,249,000	-	-	-	-	-
1966-67	435,900,000	-	-	-	-	-
1965-66	419,286,000	-	-	-	-	-
1964-65	387,014,000	-	-	-	-	-
1963-64	358,995,000	-	-	-	-	-
1962-63	328,716,000	-	-	-	-	-
1961-62	306,689,000	-	-	-	-	-
1960-61	286,429,000	-	-	-	-	-
1959-60	280,157,000	-	-	-	-	-
1958-59	267,247,000	-	-	-	-	-
1957-58	246,711,000	-	-	-	-	-
1956-57	237,481,000	-	-	-	-	-
1955-56	226,448,000	-	-	-	-	-
1954-55	202,406,000	-	-	-	-	-
1953-54	183,043,000	-	-	-	-	-
1952-53	174,026,000	-	-	-	-	-
1951-52	150,683,000	-	-	-	-	-
1950-51	131,562,000	-	-	-	-	-
1949-50	103,791,000	-	-	-	-	-
1948-49	89,341,000	-	-	-	-	-
1947-48	79,245,000	-	-	-	-	-
1946-47	71,385,000	-	-	-	-	-
1945-46	62,946,000	-	-	-	-	-
1944-45	54,107,000	-	-	-	-	-
1943-44	46,798,000	-	-	-	-	-
1942-43	41,765,000	-	-	-	-	-
1941-42	36,705,000	-	-	-	-	-
1940-41	26,023,000	-	-	-	-	-
1939-40	17,549,000	-	-	-	-	-
1938-39	12,273,000	-	-	-	-	-
1937-38	8,803,000	-	-	-	-	-

FUEL (EXCISE) TAXES

TABLE 25B—Diesel Fuel and Alternative Fuels Statistics, by Fiscal Year, 1937-38 To 2017-18

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate ^b		Revenue ^a				
	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Alternative Fuels ^c		Total	Tax Paid at Reduced Rate by Transit Districts ^e
						Per Unit Basis	Flat Rate Basis ^d		
2017-18	\$0.16 ^h	\$0.16	\$0.370	\$0.370	\$946,137,000	\$8,216,000	\$852,000	\$955,205,000	\$696,000
2016-17	0.16 ^h	0.16	0.400	0.400	535,492,000	7,624,000 ^r	738,000	543,854,000 ^r	1,165,000 ^r
2015-16	0.13 ^h	0.13	0.450	0.450	424,414,000	8,027,000	644,000	433,086,000	1,056,000
2014-15	0.11 ^h	0.11	0.447	0.447	361,396,000	7,267,000 ^f	587,000	369,250,000	1,183,000
2013-14	0.10 ^h	0.10	0.453 ^g	0.453	332,661,000	5,608,000	562,000	338,832,000	1,294,000
2012-13	0.10 ^h	0.10	0.405 ^h	0.445	315,212,000	5,122,000	680,000	321,014,000	1,341,000
2011-12	0.13 ^h	0.13	0.347 ^h	0.435	383,414,000	5,120,000	699,000	389,233,000	1,195,000
2010-11	0.18	0.18	0.373	0.397	488,064,000	4,172,000	1,049,000	493,285,000	1,339,000
2009-10	0.18	0.18	0.437	0.373	500,897,000	3,114,000	452,000	504,463,000	1,414,000
2008-09	0.18	0.18	0.366	0.437	514,616,000	2,866,000	886,000	518,369,000	1,528,000
2007-08	0.18	0.18	0.367	0.366	571,719,000	3,607,000	644,000	575,970,000	1,426,000
2006-07	0.18	0.18	0.330	0.367	578,401,000	2,163,000	863,000	581,427,000	1,530,000
2005-06	0.18	0.18	0.295	0.330	548,941,000	2,545,000	547,000	552,033,000	1,368,000
2004-05	0.18	0.18	0.278	0.295	524,551,000	1,934,000	823,000	527,309,000	1,644,000
2003-04	0.18	0.18	0.263	0.278	508,331,000	2,090,000	603,000	511,024,000	1,391,000
2002-03	0.18	0.18	0.282	0.263	478,312,000	1,399,000	1,032,000	480,743,000	1,156,000
2001-02	0.18	0.18	0.271	0.282	483,734,000	1,294,000	1,025,000	486,053,000	1,377,000
2000-01	0.18	0.18	0.250	0.271	464,812,000	1,191,000	785,000	466,787,000	1,466,000
1999-00	0.18	0.18	0.251	0.250	470,044,000	1,105,000	534,000	471,683,000	1,380,000
1998-99	0.18	0.18	0.263	0.251	419,268,000	884,000	567,000	420,719,000	1,281,000
1997-98	0.18	0.18	0.18	0.263 ⁱ	413,032,000	1,052,000	659,000	414,744,000	1,304,000
1996-97	0.18	0.18	0.18	0.18	393,936,000	1,137,000	634,000	395,707,000	1,332,000
1995-96	0.18	0.18	-	0.18	341,835,000 ^j	1,200,000	711,000	343,745,000	1,308,000
1994-95	0.18	0.18	-	-	351,265,000	1,783,000	543,000	353,591,000	1,554,000
1993-94	0.17	0.18	-	-	317,272,000	2,280,000	587,000	320,139,000	935,000
1992-93	0.16	0.17	-	-	301,261,000	2,216,000	574,000	304,051,000	958,000
1991-92 ^k	0.15	0.16	-	-	282,934,000	2,125,000	764,000	285,823,000 ^k	1,045,000
1990-91	0.09 ^l	0.15	-	-	234,751,000	2,186,000	595,000	237,532,000	1,010,000
1989-90	0.09	0.09	-	-	164,967,000	2,179,000	564,000	167,710,000	1,168,000
1988-89	0.09	0.09	-	-	155,119,000	2,099,000	568,000	157,786,000	1,000,000
1987-88	0.09	0.09	-	-	151,624,000	2,196,000	796,000	154,616,000	1,266,000
1986-87	0.09	0.09	-	-	144,613,000	1,464,000	885,000	146,962,000	1,013,000
1985-86	0.09	0.09	-	-	132,192,000	1,622,000	1,149,000	134,963,000	872,000
1984-85	0.09	0.09	-	-	126,616,000	1,864,000	1,252,000	129,732,000	788,000
1983-84	0.09	0.09	-	-	122,823,000	1,810,000	1,353,000	125,986,000	813,000
1982-83	0.07	0.09	-	-	94,703,000	1,776,000	1,355,000	97,834,000	748,000
1981-82	0.07	0.07	-	-	78,739,000	1,664,000 ^m	1,370,000	81,773,000 ^m	783,000
1980-81	0.07	0.07	-	-	79,021,000	1,426,000	1,323,000	81,770,000	659,000
1979-80	0.07	0.07	-	-	77,960,000	1,039,000	1,145,000	80,144,000	637,000
1978-79	0.07	0.07	-	-	73,916,000	673,000	941,000	75,530,000	624,000
1977-78	0.07	0.07	-	-	66,105,000	640,000	1,019,000	67,764,000	553,000

Note: Detail may not compute to total due to rounding.

- a. Includes interest and penalties which amounted to \$695,000 during the 2016-17 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- c. Includes use fuel tax revenue on liquefied petroleum gases (LPG), liquefied natural gas (LNG), alcohol fuel, kerosene, and compressed natural gas (CNG).
- d. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- e. These amounts are also included in diesel and alternative fuels revenues.
- f. Effective January 1, 2015, the use fuel tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per gasoline gallon equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet; and the use fuel tax on LNG was changed from 6 cents per gallon to 10.17 cents per diesel gallon equivalent (DGE) equal to 6.06 pounds. These revisions provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel and diesel fuel; they were not considered to be tax rate increases.
- g. The IFTA rate was historically set in the fall with a January 1 effective date. The Fuel Tax Swap legislation in 2010 required annual adjustments to the diesel tax rate effective July 1 each year beginning in 2011. Legislation passed in 2012 moved the rate setting for IFTA to July 1 to coincide with the diesel fuel tax rate setting beginning 2013.
- h. The Fuel Tax Swap provides that the retail sale of diesel fuel is subject to additional sales and use tax. The additional sales and use tax rate for diesel fuel is 1.87 percent effective July 1, 2011; 1.94 percent effective July 1, 2013; and 1.75 percent effective July 1, 2014, and thereafter. Additionally, beginning July 1, 2011, the Fuel Tax Swap provides that the state excise tax on diesel fuel be decreased by 5 cents per gallon resulting in a state diesel fuel excise tax rate of 13 cents per gallon. Effective July 1, 2012, the state excise tax on diesel fuel decreased by 3 cents to a rate of 10 cents per gallon. Thereafter, CDTEA is required to adjust the excise tax rates for diesel fuel annually so that the total amount of tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rates remained unchanged.
- i. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax.

FUEL (EXCISE) TAXES

TABLE 25B—Diesel Fuel and Alternative Fuels Statistics, by Fiscal Year, 1937-38 To 2017-18

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate ^b		Revenue ^a				
	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Alternative Fuels ^c		Total	Tax Paid at Reduced Rate by Transit Districts ^e
						Per Unit Basis	Flat Rate Basis ^d		
1976-77	\$0.07	\$0.07	-	-	\$61,424,000	\$643,000	\$1,054,000	\$63,121,000	\$527,000
1975-76	0.07	0.07	-	-	55,402,000	386,000	1,067,000	56,855,000	507,000
1974-75	0.07	0.07	-	-	50,539,000	202,000	-	50,741,000	395,000
1973-74	0.07	0.07	-	-	51,875,000	289,000	-	52,164,000	382,000
1972-73	0.07	0.07	-	-	49,551,000	290,000	-	49,841,000	354,000
1971-72	0.07	0.07	-	-	45,382,000	599,000	-	45,981,000	330,000
1970-71	0.07	0.07	-	-	41,338,000	813,000 ⁿ	-	42,151,000 ⁿ	338,000
1969-70	0.08 ^o	0.07	-	-	39,741,000 ^o	755,000	-	40,496,000	320,000
1968-69	0.07	0.07 ⁿ	-	-	36,838,000 ⁿ	774,000	-	37,612,000	311,000 ^p
1967-68	0.07	0.07	-	-	33,561,000	814,000	-	34,375,000	-
1966-67	0.07	0.07	-	-	30,651,000	829,000	-	31,480,000	-
1965-66	0.08 ^q	0.08	-	-	30,186,000 ^q	1,028,000 ^s	-	31,214,000	-
1964-65	0.07	0.07 ^q	-	-	28,254,000 ^q	1,211,000	-	29,465,000	-
1963-64	0.07	0.07	-	-	25,258,000	1,274,000	-	26,532,000	-
1962-63	0.07	0.07	-	-	23,136,000	1,187,000	-	24,323,000	-
1961-62	0.07	0.07	-	-	21,580,000	1,291,000	-	22,871,000	-
1960-61	0.07	0.07	-	-	20,173,000	1,446,000	-	21,619,000	-
1959-60	0.07	0.07	-	-	19,743,000	1,094,000 ^r	-	20,837,000	-
1958-59	0.07	0.07	-	-	18,812,000	-	-	18,812,000	-
1957-58	0.07	0.07	-	-	17,454,000	-	-	17,454,000	-
1956-57	0.07	0.07	-	-	16,826,000	-	-	16,826,000	-
1955-56	0.07	0.07	-	-	16,018,000	-	-	16,018,000	-
1954-55	0.07	0.07	-	-	14,323,000	-	-	14,323,000	-
1953-54	0.07	0.07	-	-	12,873,000	-	-	12,873,000	-
1952-53	0.045	0.045	-	-	7,946,000	-	-	7,946,000	-
1951-52	0.045	0.045	-	-	6,885,000	-	-	6,885,000	-
1950-51	0.045	0.045	-	-	6,023,000	-	-	6,023,000	-
1949-50	0.045	0.045	-	-	4,764,000	-	-	4,764,000	-
1948-49	0.045	0.045	-	-	4,079,000	-	-	4,079,000	-
1947-48	0.045	0.045	-	-	3,595,000	-	-	3,595,000	-
1946-47	0.03	0.03	-	-	2,171,000	-	-	2,171,000	-
1945-46	0.03	0.03	-	-	1,918,000	-	-	1,918,000	-
1944-45	0.03	0.03	-	-	1,640,000	-	-	1,640,000	-
1943-44	0.03	0.03	-	-	1,417,000	-	-	1,417,000	-
1942-43	0.03	0.03	-	-	1,268,000	-	-	1,268,000	-
1941-42	0.03	0.03	-	-	1,117,000	-	-	1,117,000	-
1940-41	0.03	0.03	-	-	793,000	-	-	793,000	-
1939-40	0.03	0.03	-	-	537,000	-	-	537,000	-
1938-39	0.03	0.03	-	-	373,000	-	-	373,000	-
1937-38	0.03	0.03	-	-	268,000 ^u	-	-	268,000	-

- j. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- k. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- l. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.
- m. Ethanol and methanol containing not more than 15 percent gasoline or diesel fuels became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law.
- n. Effective January 1, 1971, CNG is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature.
- o. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- p. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- q. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- r. Revised.
- s. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- t. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.
- u. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax.

FUEL (EXCISE) TAXES

TABLE 26—Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue, by Fiscal Year, 1989-90 to 2017-18

Fiscal Year	Underground Storage Tank Maintenance Fee ^a	Childhood Lead Poisoning Prevention Fee ^b	Oil Spill Prevention and Administration Fee ^c and Oil Spill Response Fee ^d
2017-18	\$346,982,000	\$21,230,000	\$46,596,000
2016-17	347,452,000	21,246,000	45,880,000
2015-16	355,902,000 ^e	20,668,000	45,011,000
2014-15	262,973,000 ^e	20,564,000	42,140,000
2013-14	289,197,000 ^e	21,794,000	31,057,000
2012-13	314,880,000	24,321,000	31,337,000
2011-12	316,898,000	20,070,000	28,380,000 ^e
2010-11	332,346,000	19,830,000	24,760,000
2009-10	289,174,000 ^e	27,852,000	25,325,000
2008-09	224,158,000	18,755,000	26,853,000
2007-08	243,649,000	35,544,000	27,945,000
2006-07	251,095,000	9,309,000	28,070,000
2005-06	241,567,000 ^e	9,970,000	28,763,000
2004-05	217,985,000 ^e	11,904,000	27,559,000
2003-04	211,574,000	13,339,000	33,198,000
2002-03	206,767,000	19,679,000	20,824,000
2001-02	202,118,000	13,987,000	19,663,000
2000-01	184,218,000	11,716,000	21,257,000
1999-00	190,153,000	13,701,000	18,389,000
1998-99	189,136,000	15,134,000	20,708,000
1997-98	179,705,000	10,665,000	24,104,000
1996-97	144,493,000 ^e	11,963,000	23,108,000
1995-96	117,217,000 ^e	11,528,000	19,726,000
1994-95	91,531,000 ^e	11,855,000	19,794,000
1993-94	84,159,000	11,726,000	19,994,000
1992-93	83,106,000	11,200,000	20,749,000
1991-92	88,850,000	835,000	23,120,000 ^f
1990-91	18,732,000 ^e	-	64,648,000 ^f
1989-90	13,997,000	-	-

Note: Detail may not compute to total due to rounding.

a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.

b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.

c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines. On January 1, 2012, the rate increased from \$.05 to \$.065 per barrel.

d. This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.

e. Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.020 per gallon. Effective January 1, 2014, the rate decreased to \$0.014 per gallon. Effective January 1, 2015, the rate increased to \$0.020 per gallon.

f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.

ALCOHOLIC BEVERAGE TAX

TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a, by Fiscal Year, 1932-35 to 2017-18

Fiscal Year	Beer	Wine			Distilled Spirits	Total
		Still Wines		Champagne and Sparkling Wines		
		14 percent alcohol or less	Over 14 percent alcohol			
2017-18 ^y	\$135,381,000	\$20,546,000	\$6,013,000	\$3,885,000	\$183,758,000	\$349,583,000
2016-17	130,334,000	21,120,000	5,837,000	3,814,000	202,995,000	364,100,000
2015-16	136,465,000 ^r	20,038,000 ^r	6,225,000 ^r	3,621,000 ^r	198,737,000 ^r	357,656,000 ^r
2014-15	141,407,000	19,478,000	5,618,000	3,245,000	187,602,000	357,351,000
2013-14	137,786,000	23,191,000	4,997,000	2,991,000	189,069,000	358,033,000
2012-13	135,770,000	22,193,000	4,647,000	2,762,000	186,933,000	352,305,000
2011-12	130,953,000	25,086,000	4,576,000	2,653,000	180,561,000	343,829,000
2010-11	132,316,000	17,070,000	4,301,000	2,513,000	175,531,000	331,731,000
2009-10	132,877,000	17,771,000	4,324,000	2,192,000	170,221,000	327,385,000
2008-09	135,515,000	21,885,000	4,290,000	2,111,000	167,387,000	331,189,000
2007-08	137,100,000	18,495,000	4,370,000	2,102,000	168,321,000	330,388,000
2006-07	139,140,000	20,469,000	4,141,000	2,141,000	163,537,000	329,427,000
2005-06	127,077,000	18,535,000	3,587,000	1,962,000	161,227,000	312,388,000
2004-05	131,216,000	18,719,000	2,958,000	1,900,000	157,608,000	312,401,000
2003-04	134,252,000	18,149,000	2,422,000	1,784,000	152,560,000	309,166,000
2002-03	124,935,000	18,358,000	2,081,000	1,742,000	143,285,000	290,401,000
2001-02	127,104,000	17,710,000	1,867,000	1,650,000	139,149,000	287,480,000
2000-01	128,606,000	17,398,000	1,604,000	1,602,000	138,158,000	287,368,000
1999-00	126,082,000	16,829,000	1,331,000	2,163,000	133,000,000	279,405,000
1998-99	124,421,000	15,724,000	1,351,000	1,981,000	127,510,000	270,986,000
1997-98	122,593,000	16,681,000	1,137,000	1,818,000	127,082,000	269,312,000
1996-97	122,448,000	17,398,000	1,020,000	1,847,000	124,656,000	267,370,000
1995-96	123,806,000	15,420,000	956,000	1,940,000	126,008,000	268,130,000
1994-95	120,970,000	15,046,000	977,000	2,046,000	129,975,000	269,028,000
1993-94	124,752,000	15,401,000	1,029,000	2,114,000	134,829,000	278,143,000
1992-93	128,730,000	15,664,000	1,075,000	2,290,000	141,756,000	289,531,000
1991-92	130,475,000 ^b	15,637,000 ^b	1,150,000 ^b	2,236,000	143,935,000 ^b	293,440,000
1990-91	26,758,000	899,000	127,000	2,523,000	94,489,000	124,796,000
1989-90	26,689,000	891,000	148,000	2,776,000	96,890,000	127,396,000
1988-89	26,835,000	922,000	169,000	2,901,000	96,566,000	127,393,000
1987-88	26,182,000	1,074,000	177,000	2,961,000	97,847,000	128,241,000
1986-87	25,653,000	1,084,000	180,000	3,180,000	100,265,000	130,362,000

Note: Detail may not compute to total due to rounding.

a. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.

r. Revised.

y. Administered by CDTPA pursuant to an interagency agreement with BOE.

ALCOHOLIC BEVERAGE TAX

TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a, by Fiscal Year, 1932-35 to 2017-18

Fiscal Year	Beer	Wine			Distilled Spirits	Total
		Still Wines		Champagne and Sparkling Wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1985-86	\$25,667,000	\$1,114,000	\$165,000	\$3,447,000	\$102,097,000	\$132,490,000
1984-85	25,146,000	1,017,000	156,000	3,243,000	105,497,000	135,059,000
1983-84	25,017,000	981,000	162,000	3,201,000	107,128,000	136,489,000
1982-83	24,043,000	957,000	168,000	2,742,000	108,786,000	136,696,000
1981-82	24,644,000	928,000	167,000	2,470,000	112,146,000	140,355,000
1980-81	24,707,000	899,000	167,000	2,293,000	114,999,000	143,065,000
1979-80	23,300,000	836,000	175,000	1,973,000	113,311,000	139,596,000
1978-79	22,367,000	815,000	190,000	1,853,000	113,329,000	138,554,000
1977-78	20,951,000	755,000	210,000	1,643,000	111,194,000	134,753,000
1976-77	19,945,000	690,000	212,000	1,394,000	105,468,000	127,708,000
1975-76	18,616,000	660,000	229,000	1,339,000	105,411,000	126,255,000
1974-75	18,057,000	605,000	231,000	1,219,000	101,447,000	121,559,000
1973-74	16,830,000	578,000	232,000	1,291,000	100,417,000	119,348,000
1972-73	15,782,000	559,000	264,000	1,326,000	96,755,000	114,686,000
1971-72	15,261,000	486,000	275,000	1,301,000	94,809,000	112,132,000
1970-71	13,847,000	444,000	262,000	1,273,000	90,780,000	106,606,000
1969-70	14,451,000	386,000	272,000	1,024,000	89,832,000	105,964,000
1968-69	12,743,000	316,000	286,000	785,000	85,546,000	99,677,000
1967-68	11,954,000	281,000	291,000	716,000	78,810,000 ^c	92,052,000
1966-67	12,508,000	247,000	306,000	632,000	59,607,000	73,301,000
1965-66	11,629,000	235,000	320,000	537,000	57,438,000	70,159,000
1964-65	11,764,000	218,000	323,000	489,000	54,152,000	66,946,000
1963-64	10,148,000	203,000	337,000	405,000	50,703,000	61,796,000
1962-63	9,981,000	187,000	333,000	332,000	47,989,000	58,821,000
1961-62	9,442,000	169,000	345,000	313,000	45,283,000	55,552,000
1960-61	9,093,000	159,000	352,000	274,000	42,148,000	52,025,000
1955-60	25,404,000 ^d	571,000	1,707,000	996,000 ^e	178,267,000 ^f	206,945,000
1950-55	17,432,000	411,000	1,516,000	493,000	78,536,000	98,388,000
1945-50	16,105,000	289,000	1,360,000	392,000	72,011,000	90,157,000
1940-45	11,516,000	351,000	1,217,000	268,000	62,806,000	76,158,000
1935-40	7,823,000	220,000 ^g	1,606,000 ^h	91,000 ⁱ	40,276,000 ^j	50,016,000
1932-35 ^k	2,397,000	-	479,000 ^l	-	-	2,876,000

c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.

d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.

e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.

f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.

g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.

h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.

i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.

j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.

k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.

l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine, and the different types were not reported separately.

y. Administered by CDTFA pursuant to an interagency agreement with BOE.

ALCOHOLIC BEVERAGE TAX

TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-40 to 2017-18
(in Gallons)

Fiscal Year	Beer ^b	Wine			Total Wine Consumption	Distilled Spirits
		Still Wines		Champagne and Sparkling Wines		
		14 percent alcohol or less	Over 14 percent alcohol ^c			
2017-18 ^y	696,355,000	102,545,000	29,865,000	12,860,000	145,271,000	61,457,000
2016-17	697,364,000	105,558,000	29,169,000	12,688,000	147,415,000	61,150,000
2015-16	683,370,000 ^r	98,286,000 ^r	30,994,000 ^r	12,071,000 ^r	141,351,000 ^r	59,966,000
2014-15	706,987,000	97,338,000	28,057,000	10,774,000	136,169,000	56,827,000
2013-14	688,927,000	115,927,000	24,974,000	9,966,000	150,868,000	56,993,000
2012-13	678,845,000	110,965,000	23,234,000	9,208,000	143,407,000	56,373,000
2011-12	654,713,000	125,430,000	22,876,000	8,835,000	157,141,000	54,475,000
2010-11	661,577,000	85,341,000	21,497,000	8,371,000	115,209,000	52,923,000
2009-10	664,107,000	88,869,000	21,617,000	7,319,000	117,806,000	51,371,000
2008-09	677,579,000	109,419,000	21,452,000	7,003,000	137,874,000	50,522,000
2007-08	685,492,000	92,470,000	19,935,000	6,974,000	119,379,000	50,784,000
2006-07	695,694,000	102,335,000	20,697,000	7,108,000	130,140,000	49,350,000
2005-06	635,382,000	92,644,000	17,883,000	6,535,000	117,062,000	48,653,000
2004-05	656,033,000	93,559,000	14,778,000	6,297,000	114,634,000	47,622,000
2003-04	670,944,000	90,693,000	12,093,000	5,918,000	108,703,000	46,035,000
2002-03	624,362,000	91,779,000	10,394,000	5,798,000	107,970,000	43,244,000
2001-02	640,049,000	88,514,000	9,333,000	5,501,000	103,348,000	42,003,000
2000-01	643,124,000	86,987,000	8,020,000	5,340,000	100,346,000	41,703,000
1999-00	630,402,000	84,134,000	6,654,000	7,210,000	97,998,000	40,148,000
1998-99	622,103,000	78,614,000	6,752,000	6,602,000	91,969,000	38,498,000
1997-98	612,963,000	83,414,000	5,685,000	6,058,000	95,157,000	38,375,000
1996-97	612,179,000	87,027,000	5,098,000	6,156,000	98,281,000	38,022,000
1995-96	619,001,000	77,100,000	4,780,000	6,466,000	88,346,000	37,973,000
1994-95	606,084,000	75,168,000	4,868,000	6,661,000	86,696,000	39,189,000
1993-94	625,565,000	76,935,000	5,137,000	7,047,000	89,118,000	40,722,000
1992-93	643,307,000	78,244,000	5,371,000	7,630,000	91,245,000	42,811,000
1991-92	677,367,000	80,584,000	5,833,000	7,453,000	93,871,000	44,276,000
1990-91	671,319,000	89,732,000	6,329,000	8,396,000	104,457,000	47,033,000
1989-90	679,747,000	88,163,000	7,401,000	9,247,000	104,810,000	48,215,000
1988-89	669,662,000	91,381,000	8,445,000	9,678,000	109,504,000	48,004,000
1987-88	650,286,000	107,267,000	8,862,000	9,871,000	126,000,000	48,886,000
1986-87	664,051,000	108,442,000	8,991,000	10,599,000	128,032,000	50,132,000

Note: Detail may not compute to total due to rounding.

- a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.
- b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.
- c. Includes a relatively small amount for sparkling hard cider starting January 1995.
- r. Revised.
- y. Administered by CDTEA pursuant to an interagency agreement with BOE.

ALCOHOLIC BEVERAGE TAX

TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-40 to 2017-18
(in Gallons)

Fiscal Year	Beer ^b	Wine			Total Wine Consumption	Distilled Spirits
		Still Wines		Champagne and Sparkling Wines		
		14 percent alcohol or less	Over 14 percent alcohol ^c			
1985-86	634,915,000	111,358,000	8,245,000	11,489,000	131,091,000	51,048,000
1984-85	626,426,000	101,671,000	7,821,000	10,809,000	120,301,000	52,748,000
1983-84	623,174,000	98,131,000	8,099,000	10,670,000	116,900,000	53,564,000
1982-83	598,790,000	95,718,000	8,416,000	9,141,000	113,275,000	54,393,000
1981-82	610,873,000	92,815,000	8,374,000	8,232,000	109,421,000	56,073,000
1980-81	610,689,000	89,931,000	8,339,000	7,642,000	105,912,000	57,500,000
1979-80	576,951,000	83,621,000	8,745,000	6,577,000	98,943,000	56,656,000
1978-79	564,280,000	81,495,000	9,507,000	6,175,000	97,177,000	56,665,000
1977-78	528,724,000	75,538,000	10,489,000	5,475,000	91,502,000	55,597,000
1976-77	506,034,000	68,985,000	10,599,000	4,647,000	84,231,000	52,734,000
1975-76	471,996,000	65,988,000	11,458,000	4,463,000	81,909,000	52,705,000
1974-75	460,592,000	60,543,000	11,551,000	4,063,000	76,157,000	50,724,000
1973-74	431,001,000	57,761,000	11,591,000	4,304,000	73,656,000	50,208,000
1972-73	404,900,000	55,949,000	13,207,000	4,419,000	73,575,000	48,377,000
1971-72	395,645,000	48,555,000	13,768,000	4,337,000	66,660,000	47,405,000
1970-71	356,738,000	44,392,000	13,119,000	4,244,000	61,755,000	45,390,000
1969-70	373,129,000	38,568,000	13,584,000	3,412,000	55,564,000	44,916,000
1968-69	328,976,000	31,650,000	14,317,000	2,616,000	48,583,000	42,773,000
1967-68	308,936,000	28,104,000	14,543,000	2,386,000	45,032,000	40,629,000
1966-67	321,765,000	24,713,000	15,320,000	2,107,000	42,140,000	39,738,000
1965-66	298,711,000	23,509,000	15,990,000	1,791,000	41,290,000	38,292,000
1964-65	300,835,000	21,790,000	16,131,000	1,629,000	39,550,000	36,102,000
1963-64	261,145,000	20,313,000	16,848,000	1,350,000	38,510,000	33,802,000
1962-63	256,151,000	18,668,000	16,661,000	1,106,000	36,435,000	31,993,000
1961-62	242,761,000	16,851,000	17,239,000	1,044,000	35,134,000	30,189,000
1960-61	232,962,000	15,861,000	17,602,000	913,000	34,376,000	28,098,000
1955-60	1,058,922,000	57,116,000	85,379,000	3,323,000	145,818,000	118,844,000
1950-55	883,960,000	41,124,000	75,809,000	1,928,000	118,861,000	98,170,000
1945-50	801,657,000	29,022,000	67,996,000	1,625,000	98,643,000	90,014,000
1940-45	573,369,000	35,000,000	61,130,000	1,009,000	97,139,000	78,507,000
1935-40	387,414,000	37,121,000	65,264,000	683,000	103,068,000	50,345,000

Note: Detail may not compute to total due to rounding.

- a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.
- b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.
- c. Includes a relatively small amount for sparkling hard cider starting January 1995.
- r. Revised.
- y. Administered by CDTFA pursuant to an interagency agreement with BOE.

ALCOHOLIC BEVERAGE TAX

TABLE 29—Per Capita Consumption^a of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-36 to 2017-18
(Consumption in Gallons)

Fiscal Year	Population ^b	Per Capita Consumption		
		Beer ^c	Wines	Distilled Spirits
2017-18 ^y	39,809,693	17.49	3.65	1.54
2016-17	39,523,613	17.64	3.73	1.55
2015-16	39,255,883	17.41 ^r	3.60 ^r	1.53 ^r
2014-15	38,714,725	18.26	3.52	1.47
2013-14	38,357,121	17.96	3.93	1.49
2012-13	37,984,138	17.87	3.78	1.48
2011-12	37,668,804	17.38	4.17	1.45
2010-11	37,427,946	17.68	3.08	1.41
2009-10	37,223,900	17.84	3.16	1.38
2008-09	38,255,508	17.71	3.60	1.32
2007-08	37,883,992	18.09	3.15	1.34
2006-07	37,559,440	18.52	3.46	1.31
2005-06	37,195,240	17.08	3.15	1.31
2004-05	36,728,196	17.86	3.12	1.30
2003-04	36,271,091	18.50	3.00	1.27
2002-03	35,612,000	17.53	3.03	1.21
2001-02	35,000,000	18.29	2.95	1.20
2000-01	34,367,000	18.71	2.92	1.21
1999-00	33,753,000	18.68	2.90	1.19
1998-99	33,140,000	18.77	2.78	1.16
1997-98	32,657,000	18.77	2.91	1.18
1996-97	32,207,000	19.01	3.05	1.18
1995-96	31,837,000	19.44	2.77	1.19
1994-95	31,617,000	19.17	2.74	1.24
1993-94	31,418,000	19.91	2.84	1.30
1992-93	31,150,000	20.65	2.93	1.37
1991-92	30,723,000	22.05	3.06	1.44
1990-91	30,143,000	22.27	3.47	1.56
1989-90	29,558,000	23.00	3.55	1.63
1988-89	28,701,000	23.33	3.82	1.67
1987-88	27,996,000	23.23	4.50	1.75
1986-87	27,338,000	24.29	4.68	1.83
1985-86	26,687,500	23.79	4.92	1.91
1984-85	26,079,000	24.02	4.61	2.02
1983-84	25,414,000	24.52	4.60	2.11
1982-83	24,944,700	24.00	4.54	2.18
1981-82	24,469,500	24.96	4.47	2.29
1980-81	23,992,900	25.45	4.41	2.40
1979-80	23,534,000	24.52	4.20	2.41
1978-79	23,072,000	24.46	4.21	2.46
1977-78	22,610,000	23.38	4.05	2.46
1976-77	22,164,000	22.83	3.80	2.38
1975-76	21,756,000	21.70	3.76	2.42
1974-75	21,374,000	21.55	3.56	2.37
1973-74	21,036,000	20.49	3.50	2.39
1972-73	20,737,000	19.53	3.55	2.33
1971-72	20,470,000	19.33	3.26	2.32
1970-71	20,193,000	17.67	3.06	2.25
1969-70	19,922,000	18.73	2.79	2.25
1968-69	19,664,000	16.73	2.47	2.18
1967-68	19,372,000	15.95	2.32	2.10
1966-67	19,041,000	16.90	2.21	2.09
1965-66	18,670,000	16.00	2.21	2.05
1964-65	18,255,000	16.48	2.17	1.98
1963-64	17,768,000	14.70	2.17	1.90
1962-63	17,211,000	14.88	2.12	1.86
1961-62	16,636,000	14.59	2.11	1.81
1960-61	16,114,000	14.46	2.13	1.74
1955-56	13,292,000	14.52	2.05	1.58
1950-51	10,886,000	15.38	1.96	1.84
1945-46	9,452,000	16.86	2.13	2.37
1940-41	7,094,000	10.71	2.51	1.60
1935-36	6,258,000	11.63	3.39	1.46

Note: Detail may not compute to total due to rounding.

a. Based on taxable distributions compiled from monthly tax returns.

b. Population used is for January 1 of each fiscal year.

c. Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.

r. Revised.

y. Administered by CDTFA pursuant to an interagency agreement with BOE.

CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette Taxes and Other Tobacco Products Surtax Revenue, by Fiscal Year, 1959-60 To 2017-18

Fiscal Year	Cigarette Tax				Other Tobacco Products Surtax	
	Revenue ^a	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate
2017-18	\$1,852,854,000	\$15,884,000	\$1,868,738,000	\$1,033,000	\$211,440,000	65.08%
2016-17	948,636,000 ^d	8,133,000 ^d	956,769,000 ^d	1,185,000	95,330,000 ^d	27.30% ^f
2015-16	741,937,000	6,360,000	748,297,000	1,262,000	101,427,000	28.13%
2014-15	748,022,000	6,413,000	754,434,000	837,000	86,949,000	28.95%
2013-14	751,513,000	6,443,000	757,956,000	600,000	86,424,000	29.82%
2012-13	782,115,000	6,705,000	788,820,000	498,000	82,548,000	30.68%
2011-12	820,322,000	7,032,000	827,355,000	1,017,000	80,424,000	31.73%
2010-11	828,831,000	7,105,000	835,937,000	1,308,000	77,016,000	33.02%
2009-10	838,709,000	7,187,000	845,896,000	1,583,000	84,617,000	41.11%
2008-09	912,724,000	7,819,000	920,543,000	626,000	85,506,000	45.13%
2007-08	955,030,000	8,185,000	963,215,000	727,000	85,929,000	45.13%
2006-07	998,723,000	8,558,000	1,007,281,000	1,330,000	79,946,000	46.76%
2005-06	1,026,497,000	8,795,000	1,035,293,000	1,707,000	67,348,000	46.76%
2004-05	1,024,272,000	8,778,000	1,033,051,000	1,653,000	58,441,000	46.76%
2003-04	1,021,366,000	8,755,000	1,030,121,000	4,721,000	44,166,000	46.76%
2002-03	1,031,772,000	8,845,000	1,040,617,000	13,248,000	40,996,000	48.89%
2001-02	1,067,004,000	9,146,000	1,076,150,000	10,774,000	50,037,000	52.65% ^e
2000-01	1,110,692,000	9,503,000	1,120,195,000	8,741,000	52,834,000	54.89%
1999-00	1,166,880,000	9,980,000	1,176,859,000	9,413,000	66,884,000	66.50%
1998-99	841,911,000 ^f	7,206,000	849,117,000	6,808,000	42,137,000 ^g	61.53% ^g
1997-98	612,066,000	5,244,000	617,309,000	5,448,000	39,617,000	29.37%
1996-97	629,579,000	5,394,000	634,973,000	5,060,000	41,590,000	30.38%
1995-96	639,030,000	5,469,000	644,499,000	6,193,000	32,788,000	31.20%
1994-95	656,923,000	5,628,000	662,551,000	11,159,000	28,460,000	31.20%
1993-94	647,993,000 ^h	5,553,000	653,546,000	8,353,000	19,773,000	23.03%
1992-93	667,479,000	5,715,000	673,195,000	9,138,000	21,480,000	26.82%
1991-92	711,275,000	6,086,000	717,362,000	7,791,000	22,016,000	29.35%
1990-91	729,612,000	6,242,000	735,854,000	7,904,000	24,064,000	34.17%
1989-90	770,042,000 ⁱ	6,581,000	776,623,000	11,615,000	24,956,000 ^h	37.47%

Note: Detail may not compute to total due to rounding.

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (See Refunds).
- b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.
- c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
- d. Effective April 1, 2017, the overall tax rate on cigarettes was increased from 87 cents to \$2.87 per pack.
- e. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
- f. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
- g. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.

CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette Taxes and Other Tobacco Products Surtax Revenue, by Fiscal Year, 1959-60 to 2017-18

Fiscal Year	Cigarette Tax				Other Tobacco Products Surtax	
	Revenue ^a	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate
1988-89	\$499,712,000 ⁱ	\$4,273,000	\$503,984,000	\$4,968,000	\$9,994,000 ^h	41.67%
1987-88	254,869,000	2,180,000	257,049,000	2,970,000	-	-
1986-87	257,337,000	2,202,000	259,539,000	2,661,000	-	-
1985-86	260,960,000	2,231,000	263,190,000	2,834,000	-	-
1984-85	265,070,000	2,267,000	267,337,000	2,390,000	-	-
1983-84	265,265,000	2,267,000	267,532,000	2,756,000	-	-
1982-83	273,748,000	2,336,000	276,084,000	2,060,000	-	-
1981-82	278,667,000	2,383,000	281,050,000	1,843,000	-	-
1980-81	280,087,000	2,395,000	282,482,000	1,567,000	-	-
1979-80	272,119,000	2,327,000	274,446,000	1,645,000	-	-
1978-79	270,658,000	2,315,000	272,973,000	1,408,000	-	-
1977-78	275,042,000	2,352,000	277,394,000	1,239,000	-	-
1976-77	270,502,000	2,315,000	272,817,000	832,000	-	-
1975-76	269,852,000	2,309,000	272,161,000	927,000	-	-
1974-75	264,182,000	2,262,000	266,444,000	745,000	-	-
1973-74	259,738,000	2,222,000	261,960,000	632,000	-	-
1972-73	253,089,000	2,167,000	255,256,000	626,000	-	-
1971-72	248,398,000	2,127,000	250,525,000	677,000	-	-
1970-71	240,372,000	2,058,000	242,430,000	552,000	-	-
1969-70	237,220,000	2,032,000	239,253,000	455,000	-	-
1968-69	238,836,000	2,046,000	240,882,000	492,000	-	-
1967-68	208,125,000 ^j	1,862,000	209,987,000	328,000	-	-
1966-67	75,659,000	1,543,000	77,202,000	129,000	-	-
1965-66	74,880,000	1,528,000	76,407,000	88,000	-	-
1964-65	74,487,000	1,520,000	76,007,000	61,000	-	-
1963-64	71,530,000	1,459,000	72,989,000	71,000	-	-
1962-63	70,829,000	1,445,000	72,274,000	79,000	-	-
1961-62	68,203,000	1,390,000	69,593,000	47,000	-	-
1960-61	66,051,000 ^k	1,675,000 ^l	67,726,000	76,000	-	-
1959-60	61,791,000 ^m	767,000 ^m	62,558,000	67,000	-	-

h. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.

i. Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.

j. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.

k. Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.

l. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.

m. Includes \$2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

r. Revised.

CIGARETTE TAX

TABLE 30B—Cigarette Distributions and Per Capita Consumption, by Fiscal Year, 1959-60 to 2017-18

Fiscal Year	Reported Distributions (in packages of 20)			Apparent Per Capita Consumption ^a	Fiscal Year	Reported Distributions (in packages of 20)			Apparent Per Capita Consumption ^a
	Total	Tax Paid	Tax Exempt			Total	Tax Paid	Tax Exempt	
2017-18	665,000,000	651,000,000	14,000,000	16.7	1988-89	2,431,000,000	2,353,000,000	78,000,000	84.7
2016-17	818,000,000	805,000,000	14,000,000	20.7	1987-88	2,657,000,000	2,570,000,000	87,000,000	94.9
2015-16	875,000,000	860,000,000	15,000,000	22.3	1986-87	2,690,000,000	2,595,000,000	95,000,000	98.4
2014-15	881,000,000	867,000,000	14,000,000	22.8	1985-86	2,730,000,000	2,632,000,000	98,000,000	102.3
2013-14	889,000,000	871,000,000	18,000,000	23.2	1984-85	2,781,000,000	2,673,000,000	108,000,000	106.7
2012-13	930,000,000	907,000,000	23,000,000	24.5	1983-84	2,792,000,000	2,675,000,000	117,000,000	109.9
2011-12	972,000,000	951,000,000	21,000,000	25.8	1982-83	2,889,000,000	2,761,000,000	128,000,000	115.8
2010-11	989,000,000	961,000,000	28,000,000	26.4	1981-82	2,947,000,000	2,811,000,000	136,000,000	120.4
2009-10	1,002,000,000	972,000,000	30,000,000	26.9	1980-81	2,966,000,000	2,825,000,000	141,000,000	123.6
2008-09	1,090,000,000	1,058,000,000	32,000,000	28.5	1979-80	2,892,000,000	2,744,000,000	148,000,000	122.9
2007-08	1,131,000,000	1,107,000,000	24,000,000	29.9	1978-79	2,887,000,000	2,730,000,000	157,000,000	125.1
2006-07	1,177,000,000	1,158,000,000	20,000,000	31.3	1977-78	2,940,000,000	2,774,000,000	166,000,000	130.0
2005-06	1,209,000,000	1,190,000,000	19,000,000	32.5	1976-77	2,900,000,000	2,728,000,000	172,000,000	130.9
2004-05	1,224,000,000	1,187,000,000	37,000,000	33.3	1975-76	2,909,000,000	2,722,000,000	187,000,000	133.7
2003-04	1,234,000,000	1,184,000,000	50,000,000	34.0	1974-75	2,857,000,000	2,664,000,000	193,000,000	133.7
2002-03	1,227,000,000	1,196,000,000	31,000,000	34.5	1973-74	2,827,000,000	2,620,000,000	207,000,000	134.4
2001-02	1,271,000,000	1,237,000,000	34,000,000	36.3	1972-73	2,762,000,000	2,553,000,000	209,000,000	133.2
2000-01	1,324,000,000	1,288,000,000	37,000,000	38.5	1971-72	2,720,000,000	2,505,000,000	215,000,000	132.9
1999-00	1,390,000,000	1,353,000,000	38,000,000	41.2	1970-71	2,635,000,000	2,424,000,000	211,000,000	130.5
1998-99	1,568,000,000	1,523,000,000	45,000,000	47.3	1969-70	2,594,000,000	2,393,000,000	201,000,000	130.2
1997-98	1,717,000,000	1,668,000,000	48,000,000	52.6	1968-69	2,616,000,000	2,409,000,000	207,000,000	133.0
1996-97	1,777,000,000	1,716,000,000	61,000,000	55.2	1967-68	2,596,000,000	2,383,000,000	213,000,000	134.0
1995-96	1,811,000,000	1,742,000,000	69,000,000	56.9	1966-67	2,737,000,000	2,573,000,000	164,000,000	143.8
1994-95	1,871,000,000	1,791,000,000	80,000,000	59.2	1965-66	2,706,000,000	2,547,000,000	159,000,000	144.9
1993-94	1,903,000,000	1,824,000,000	79,000,000	60.6	1964-65	2,679,000,000	2,534,000,000	145,000,000	146.7
1992-93	2,010,000,000	1,923,000,000	86,000,000	64.5	1963-64	2,564,000,000	2,433,000,000	131,000,000	144.3
1991-92	2,144,000,000	2,050,000,000	94,000,000	69.8	1962-63	2,545,000,000	2,409,000,000	136,000,000	147.9
1990-91	2,196,000,000	2,102,000,000	93,000,000	72.8	1961-62	2,450,000,000	2,320,000,000	130,000,000	147.3
1989-90	2,311,000,000	2,219,000,000	92,000,000	78.2	1960-61	2,382,000,000	2,258,000,000	124,000,000	147.8
					1959-60	2,190,000,000	2,085,000,000	105,000,000	139.7

Note: Detail may not compute to total due to rounding.

a. Based on reported distributions and latest estimate of January 1 population for each fiscal year.

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INSURANCE TAX

TABLE 32—Summary of Insurance Taxes Assessed in 2017 and 2018
Against Companies Authorized to Do Business in California, by Type of Insurer^{ay}

Type of Insurer	Assessments on 2016 Business		Assessments on 2017 Business		Change in Assessments
	Number	Amount	Number	Amount	
Fire and Casualty	1,022	\$1,601,836,278	1,037	\$1,666,789,110	4.1%
Life	461	676,367,876	470	612,014,656	-9.5%
Title	25	13,744,789	25	12,827,215	-6.7%
Subtotals	1,508^b	\$2,291,948,943^b	1,532^c	\$2,291,630,981^c	0.0%
Ocean Marine	532 ^d	1,318,421	534 ^e	935,718	-29.0%
Totals	2,040	\$2,293,267,364	2,066	\$2,292,566,699	0.0%
Adjustments					
Deficiency assessments	96 ^f	915,800 ^f	89 ^g	9,623,775 ^g	–
Refunds and cancellations	39 ^h	17,152,795 ^h	3 ⁱ	7,335,316 ⁱ	–
Net adjustments	135	-\$16,236,995	121	\$2,288,459	–
Grand Totals	2,175	\$2,277,030,369	2,187	\$2,294,855,158	0.8%

Note: Detail may not compute to total due to rounding.

a. Includes self-assessments and CDTFA assessments against companies licensed to write insurance on California risks.

b. Includes 163 retaliatory tax assessments totaling \$11,760,265 and 178 nil assessments.

c. Includes 179 retaliatory tax assessments totaling \$10,757,150 and 178 nil assessments.

d. Includes 455 nil assessments.

e. Includes 463 nil assessments.

f. Includes 64 initial assessments for prior years totaling \$150,691.

g. Includes 38 initial assessments for prior years totaling \$423,142.

h. Of these, one hundred thirty-six refunds totaling \$99,693,397 were due to excess prepayments for 2016. Seven refunds for \$15,133,376 pertained to low income housing tax credits; four refunds for \$1,055,322 involved the computation of taxable annuities; one refund for \$1,689 pertained to cash-basis reporting; eight refunds for \$634,586 involved additional premiums reported on tax return; one refund for \$157,389 involved computation of retaliatory taxes; three refunds for \$25,088 pertained to ocean marines; one refund for \$26,863 resulted from penalty which was relieved but previously paid; two refunds for \$14,105 involved duplicated payments; three refunds for \$45,219 involved clerical errors; two refunds for \$1,605 pertained to qualified premiums; five refunds for \$23,693 involved overpayment of amount due; one refund for \$20,000 pertained to COIN tax credit; and one refund for \$13,940 involved administrative fees and service charges. No claims were denied in 2016.

i. Of these, one hundred twenty-five refunds totaling \$22,120,564.89 were due to excess prepayments for 2017. Three refunds for \$3,427,643.85 pertained to low income housing tax credits; ten refunds for returned premiums in the amount of \$77,193.03; seven refunds for retaliatory tax in the amount of \$2,119.85; three refunds due to relief granted on paid penalty in the amount of \$8,301.80; four refunds for qualified premiums in the amount of \$54,650.16; four refunds for \$52,547.60 resulted from overpayment of amount due; and one refund due to court action on a redetermination in the amount of \$3,712,859.89.

y. Administered by CDTFA pursuant to an interagency agreement with BOE.



INSURANCE TAX

TABLE 33—Insurance Tax Assessments^{ay} Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed, 1911 to 2018

Year of Assessment	Number of Assessments ^b	Gross Premiums Tax Rate	Taxes Assessed on Premiums ^c	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine ^d	Total Taxes Assessed
2018	1,267 ^e	2.35%	\$2,293,919,440	-	\$935,718	\$2,294,855,158
2017	1,246	2.35%	2,275,711,947	-	1,318,421	2,277,030,369
2016	1,257	2.35%	2,323,397,870	-	1,179,619	2,324,577,489
2015	1,268	2.35%	2,230,027,876	-	710,175	2,230,738,051
2014	1,266	2.35%	2,155,401,836	-	712,605	2,156,114,441
2013	1,254	2.35%	2,063,355,309	-	462,932	2,063,818,241
2012	1,286	2.35%	1,987,853,924	-	1,003,341	1,988,857,265
2011	1,275	2.35%	1,933,227,614	-	1,157,445	1,934,385,059
2010	1,286	2.35%	1,883,438,320	-	1,553,601	1,884,991,921
2009	1,259	2.35%	1,935,985,900	-	1,282,744	1,937,268,644
2008	1,233	2.35%	2,008,474,231	-	1,225,805	2,009,700,036
2007	1,191	2.35%	1,981,644,613	-	942,900	1,982,587,513
2006	1,208	2.35%	2,000,355,122	-	926,029	2,001,281,151
2005	1,219	2.35%	1,971,746,712	-	1,949,587	1,973,696,299
2004	1,237	2.35%	1,833,271,791	-	932,734	1,834,204,525
2003	1,265	2.35%	1,581,183,037	-	1,114,050	1,582,297,087
2002	1,260	2.35%	1,520,065,328	-	873,659	1,520,938,986
2001	1,272	2.35%	1,353,527,142	-	519,876	1,354,047,018
2000	1,295	2.35%	1,266,455,716	-	441,859	1,266,897,575
1999	1,269	2.35%	1,164,025,477	-	482,012	1,164,507,489
1998	1,262	2.35%	1,145,664,875	-	600,264	1,146,265,139
1997	1,244	2.35%	1,126,140,961	-	509,494	1,126,650,455
1996	1,256	2.35%	1,076,486,524	-	545,482	1,077,032,006
1995	1,241	2.35%	923,458,207 ^f	-	540,624	923,998,831
1994	1,235	2.35%	1,077,737,837 ^f	-	363,622	1,078,101,459
1993	1,245	2.35%	1,149,354,061	-	375,468	1,149,729,529
1992	1,271	2.35%	1,199,878,619	-	288,882	1,200,167,501
1991	1,293	2.46%	1,211,392,648	-	297,521	1,211,690,169
1990	1,329	2.37%	1,106,574,868	-	230,108	1,106,804,976
1989	1,291	2.35%	1,082,116,239	-	236,775	1,082,353,014
1988	1,250	2.35%	1,088,501,995	-	215,150	1,088,717,145
1987	1,207	2.35%	918,812,776	-	153,794	918,966,570
1986	1,196	2.33%	795,971,303	-	149,821	796,121,124
1985	1,182	2.33%	655,415,839 ^g	-	85,824	655,501,663
1984	1,174	2.33%	584,371,566 ^g	-	66,928	584,438,494
1983	1,144	2.33%	459,977,247 ^h	-	183,981	460,161,228
1982	1,106	2.35%	472,564,778	-	225,083	472,789,861
1981	1,064	2.35%	448,279,043	-	145,962	448,425,005
1980	1,065	2.35%	429,220,590	-	100,375	429,320,965
1979	1,038	2.35%	396,746,131	-	144,456	396,890,587
1978	1,008	2.35%	363,448,942	-	74,843	363,523,785
1977	984	2.35%	299,589,171	-	37,018	299,626,189
1976	967	2.35%	248,384,123	\$17,840,567 ⁱ	23,124	230,566,680
1975	992	2.35%	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35%	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35%	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35%	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35%	160,307,804	11,673,670	45,488	148,679,622
1970	894	2.35%	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35%	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33%	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33%	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33%	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33%	97,782,471	5,601,383	24,785	92,205,873

Note: Detail may not compute to total due to rounding.

a. Includes self-assessments and CDTFA assessments against companies licensed to write insurance on California risks.

b. Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.

c. Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late filing or nonfiling of returns, and adjustments of prior year taxes.

d. Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.

e. Defined in footnote b. In addition, there were 163 retaliatory tax assessments and 636 returns that showed no tax liability of which 181 were for life, fire and casualty, and title insurers and 455 for ocean marine insurers.

f. Refunds granted as a result of court judgements on "Mini-Mer" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Mer" type assessments amounting to \$33,204,784 in 1994 were also deducted.

y. Administered by CDTFA pursuant to an interagency agreement with BOE.

INSURANCE TAX

TABLE 33—Insurance Tax Assessments^{ay} Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed, 1911 to 2018

Year of Assessment	Number of Assessments ^b	Gross Premiums Tax Rate	Taxes Assessed on Premiums ^c	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine ^d	Total Taxes Assessed
1964	826	2.35%	\$90,473,809 ^j	\$4,979,745	\$38,516	\$85,532,580
1963	815	2.35%	82,521,529	4,766,754	44,475	77,799,250
1962	809	2.35%	75,504,917	4,291,305	42,206	71,255,818
1961	767	2.35%	71,235,283	3,854,507	39,688	67,420,464
1960	736	2.35%	65,169,948	3,341,844	20,307	61,848,411
1959	711	2.35%	58,377,347	3,153,605	13,601	55,237,343
1958	716	2.35%	53,461,244	2,714,160	19,843	50,766,927
1957	728 ^k	2.35%	48,365,723	2,278,623	54,234	46,141,334
1956	828	2.35%	44,476,726	2,026,931	83,296	42,533,091
1955	809	2.35%	40,810,154	1,781,071	75,118	39,104,201
1954	803	2.35%	40,040,521	1,601,342	61,743	38,500,922
1953	796	2.35%	35,634,480	1,393,689	83,909	34,324,700
1952	782	2.35%	30,384,576 ^l	1,331,108	123,333	29,176,801
1951	781	2.35%	26,404,608	1,266,639	144,753	25,282,722
1950	783	2.35%	24,045,733	1,099,147	96,719	23,043,305
1949	769	2.35%	23,689,427	915,103	75,616	22,849,940
1948	755	2.35% ^m	21,045,450	770,733	69,962	20,344,679
1947	747	2.40%	17,947,419	742,767	99,247	17,303,899
1946	736	2.45%	15,006,118	650,649	112,839	14,468,308
1945	669	2.50%	14,280,911	798,892	17,528	13,499,547
1944	649	2.55%	12,448,604	1,040,342	12,293	11,420,555
1943	644	2.60%	10,705,855	1,187,720	8,862	9,526,997
1942	722	2.60%	10,910,696	1,327,026	58,012	9,641,682
1941	716	2.60%	9,765,166	1,423,682	42,312	8,383,796
1940	721	2.60%	9,337,235	1,485,265	15,232	7,867,202
1939	711	2.60%	9,178,000	1,522,282	8,451	7,664,169
1938	648	2.60%	9,152,539	1,701,221	8,203	7,459,521
1937	648	2.60%	8,419,953	2,101,365	12,525	6,331,113
1936	677	2.60%	8,339,449	1,585,835	14,859	6,768,473
1935	691	2.60%	7,426,551	802,800	15,055	6,638,806
1934	618	2.60%	6,038,675	658,425	23,420	5,403,670
1933	613	2.60%	6,444,305	551,582	22,233	5,914,956
1932	600	2.60%	7,265,420	628,330	16,414	6,653,504
1931	606	2.60%	7,675,738	701,657	10,051	6,984,132
1930	642	2.60%	7,562,017	531,820	-	7,030,197
1929	596	2.60%	7,043,079	533,006	-	6,510,073
1928	557	2.60%	6,656,275	463,857	-	6,192,418
1927	519	2.60%	6,257,109	775,429	-	5,481,680
1926	520	2.60%	5,624,943	727,043	-	4,897,900
1925	487	2.60%	5,013,263	672,891	-	4,340,372
1924	433	2.60%	4,678,225	283,415	-	4,394,810
1923	402	2.60%	3,886,015	244,610	-	3,641,405
1922	402	2.60%	3,389,065	143,395	-	3,245,670
1921	405	2.60%	3,204,242	116,311	-	3,087,931
1920	355	2.00%	1,936,937	73,812	-	1,863,125
1919	335	2.00%	1,602,908	54,581	-	1,548,327
1918	330	2.00%	1,406,225	51,621	-	1,354,604
1917	328	2.00%	1,201,601	48,750	-	1,152,851
1916	316	2.00%	1,109,342	44,070	-	1,065,272
1915	315	2.00%	1,062,569	40,113	-	1,022,456
1914	319	1.75%	856,999	40,902	-	816,097
1913	313	1.75%	803,618	40,914	-	762,704
1912	285	1.50%	637,964	35,759	-	602,205
1911	258	1.50% ⁿ	532,375 ⁿ	12,160	-	520,215

g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under “Mini-Mer” type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.

h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.

i. This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.

j. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.

k. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.

l. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the BOE.

m. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company’s 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.

n. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

y. Administered by CDTFA pursuant to an interagency agreement with BOE.

RESOURCES SURCHARGES

TABLE 34—Energy Resources Surcharge and Gas Consumption Surcharge Revenue, by Fiscal Year, 1974-75 to 2017-18

Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge	Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge
2017-18	\$68,864,000	\$618,819,000	1995-96	\$42,588,000	-
2016-17	72,281,000	654,994,000	1994-95	41,296,000	-
2015-16	75,542,000	650,739,000	1993-94	40,706,000	-
2014-15	73,457,000	550,925,000	1992-93	41,349,000	-
2013-14	72,033,000	539,741,000	1991-92	39,863,000	-
2012-13	71,673,000	647,505,000	1990-91	40,246,000	-
2011-12	74,163,000 ^a	646,308,000	1989-90	39,358,000	-
2010-11	56,915,000	597,161,000	1988-89	38,086,000	-
2009-10	53,300,000	532,303,000	1987-88	36,942,000	-
2008-09	57,049,000	448,137,000	1986-87	35,142,000	-
2007-08	57,040,000	400,030,000	1985-86	34,824,000	-
2006-07	56,357,000	440,430,000	1984-85	34,432,000	-
2005-06	51,638,000	346,172,000	1983-84	32,131,000	-
2004-05	64,427,000 ^a	301,376,000	1982-83	30,729,000	-
2003-04	58,173,000 ^a	262,614,000	1981-82	30,994,000 ^d	-
2002-03	46,086,000	227,945,000	1980-81	23,817,000 ^e	-
2001-02	44,853,000	179,107,000	1979-80	19,022,000 ^f	-
2000-01	47,931,000 ^b	30,511,000 ^c	1978-79	18,066,000 ^g	-
1999-00	45,539,000	-	1977-78	17,670,000 ^h	-
1998-99	43,191,000	-	1976-77	13,989,000	-
1997-98	41,454,000	-	1975-76	13,250,000	-
1996-97	42,542,000	-	1974-75	1,885,000 ⁱ	-

Note: Detail may not compute to total due to rounding.

- a. Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003. Effective January 1, 2011, the rate was increased to \$0.00029 per kilowatt hour from \$0.00022 per kilowatt hour.
- b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs. The revenue is deposited in the Gas Consumption Surcharge Fund.
- d. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.
- e. Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.
- f. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.
- g. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.
- h. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies and used in California became subject to the surcharge.
- i. This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

TELEPHONE TAXES

TABLE 35—Emergency Telephone Users (911) Surcharge; (Moore) Universal and Prepaid Mobile Telephony Services (MTS) Surcharge Telephone Service Tax Revenue, by Fiscal Year, 1977-78 to 2017-18

Fiscal Year	Emergency Telephone Users Surcharge ^a	Prepaid Mobile Telephony Services ^l	Universal Telephone Service Tax ^b
2017-18	\$60,530,000	\$18,672,000	-
2016-17	78,704,000	19,757,000	-
2015-16	81,606,000	22,879,000	-
2014-15	97,665,000	-	-
2013-14	85,224,000 ^c	-	-
2012-13	79,152,000	-	-
2011-12	83,313,000	-	-
2010-11	86,507,000	-	-
2009-10	90,349,000	-	-
2008-09	107,795,000 ^d	-	-
2007-08	103,748,000	-	-
2006-07	112,154,000 ^e	-	-
2005-06	130,911,000	-	-
2004-05	128,463,000 ^f	-	-
2003-04	136,124,000	-	-
2002-03	131,239,000	-	-
2001-02	125,381,000	-	-
2000-01	121,640,000 ^g	-	-
1999-00	104,237,000	-	-
1998-99	93,964,000	-	-
1997-98	90,842,000	-	-
1996-97	81,477,000	-	-
1995-96	73,080,000	-	-
1994-95	74,645,000 ^h	-	-
1993-94	70,889,000	-	-
1992-93	67,445,000	-	-
1991-92	69,910,000	-	-
1990-91	64,725,000	-	-
1989-90	52,110,000 ⁱ	-	-
1988-89	41,588,000	-	-
1987-88	40,529,000	-	\$11,702,000 ^j
1986-87	40,985,000	-	42,627,000 ^k
1985-86	34,437,000	-	83,707,000
1984-85	30,178,000	-	57,637,000
1983-84	25,356,000	-	-
1982-83	23,057,000	-	-
1981-82	20,052,000	-	-
1980-81	15,759,000	-	-
1979-80	15,142,000	-	-
1978-79	14,069,000	-	-
1977-78	8,747,000	-	-

Note: Detail may not compute to total due to rounding.

- a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective January 1, 2014, the tax rate was increased to 0.75 percent.
- d. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the “911” emergency system.
- e. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- f. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- g. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- h. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- i. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- j. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- k. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.
- l. Beginning January 1, 2016, a prepaid mobile telephony services (MTS) surcharge is imposed on purchasers (consumers) of prepaid MTS as a percentage of the sales price of each retail transaction involving prepaid wireless cards/service in this state.

OTHER SPECIAL TAXES AND FEES

TABLE 36A—Hazardous Substances Tax, Integrated Waste Management Fee, California Tire Fee, Occupational Lead Poisoning Prevention Fee, and Marine Invasive Species Fee Revenue, by Fiscal Year, 1981-82 to 2017-18

Fiscal Year	Hazardous Substances Tax ^a	Integrated Waste Management Fee ^b	California Tire Fee ^c	Occupational Lead Poisoning Prevention Fee ^d	Marine Invasive Species Fee ^e
2017-18	\$96,405,000	\$55,160,000	\$61,649,000	\$3,457,000	\$5,562,000
2016-17	92,963,000	50,547,000	62,873,000	3,472,000	4,758,000
2015-16	86,523,000	48,093,000	61,131,000	3,387,000	4,462,000
2014-15	85,265,000	44,602,000	56,365,000	3,266,000	4,319,000
2013-14	78,553,000	43,276,000	52,994,000	3,057,000	4,205,000
2012-13	72,534,000	40,911,000	51,983,000	3,207,000	4,526,000
2011-12	75,045,000	40,790,000	48,992,000	3,154,000	4,364,000
2010-11	71,008,000	42,295,000	47,908,000	3,080,000	4,970,000
2009-10	76,399,000	41,910,000	45,536,000	3,641,000	4,304,000
2008-09	79,091,000	48,556,000	46,863,000	3,399,000	3,964,000
2007-08	76,533,000	54,680,000	55,027,000	3,299,000	2,722,000
2006-07	67,850,000 ^f	57,609,000	58,509,000	3,132,000	2,786,000
2005-06	66,208,000	61,171,000	59,955,000	3,086,000	3,001,000
2004-05	65,314,000	56,479,000	47,651,000 ^g	2,990,000	3,522,000
2003-04	64,371,000	56,287,000	33,181,000	2,701,000	1,894,000
2002-03	66,789,000	54,979,000	31,898,000	2,598,000	1,140,000
2001-02	68,543,000	51,438,000	31,485,000	2,950,000	2,350,000
2000-01	58,696,000	50,277,000	14,658,000 ^g	2,823,000	2,621,000
1999-00	52,279,000	46,318,000	4,979,000	2,435,000	1,502,000
1998-99	49,279,000	47,683,000	5,096,000	2,726,000	-
1997-98	40,630,000	46,688,000	4,848,000	2,207,000	-
1996-97	47,540,000	45,205,000	4,270,000 ^h	2,323,000	-
1995-96	49,382,000	45,960,000	4,051,000	2,325,000	-
1994-95	51,662,000	46,615,000	3,591,000	2,452,000	-
1993-94	62,465,000	28,696,000	3,438,000	2,182,000	-
1992-93	72,306,000	47,989,000	3,464,000	1,586,000	-
1991-92	81,937,000	46,395,000	3,511,000	-	-
1990-91	81,953,000 ⁱ	49,801,000	2,309,000 ⁱ	-	-
1989-90	76,792,000 ^k	25,724,000	-	-	-
1988-89	67,857,000	-	-	-	-
1987-88	49,981,000	-	-	-	-
1986-87	40,690,000 ^j	-	-	-	-
1985-86	24,324,000	-	-	-	-
1984-85	24,791,000	-	-	-	-
1983-84	21,254,000	-	-	-	-
1982-83	16,065,000	-	-	-	-
1981-82	3,455,000 ^m	-	-	-	-

Note: Detail may not compute to total due to rounding.

- a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.
- b. This fee is jointly administered by the CDTFA and the Integrated Waste Management Board, and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.
- c. This fee is jointly administered by the CDTFA and Integrated Waste Management Board, and its successor, CalRecycle.
- d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.
- e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.
- f. Effective January 1, 2007, imposition of the environmental fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.
- g. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.
- h. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.
- i. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
- j. The tire recycling fee was charged for each tire left by a customer with a retail facility.
- k. Effective August 3, 1989, the CDTFA collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.
- l. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.
- m. Administration of the hazardous waste control tax was transferred to the CDTFA from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

OTHER SPECIAL TAXES AND FEES

TABLE 36B—Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, and Lumber Products Assessment Revenue, by Fiscal Year, 2003-04 to 2017-18

Fiscal Year	Water Rights Fee ^a	Electronic Waste Recycling Fee ^b	Fire Prevention Fee	Lumber Products Assessment ^c
2017-18	\$17,761,000	\$83,077,000	\$15,330,000 ^e	\$47,807,000
2016-17	16,282,000	71,847,000	81,479,000	41,409,000
2015-16	15,880,000	62,325,000	81,728,000	42,388,000
2014-15	15,463,000	59,376,000	81,860,000	35,366,000
2013-14	13,589,000	57,615,000	143,500,000 ^d	35,441,000
2012-13	13,625,000	86,890,000	75,202,000 ^d	14,637,000
2011-12	13,153,000	110,255,000	-	-
2010-11	8,124,000	156,283,000	-	-
2009-10	6,500,000	175,811,000	-	-
2008-09	8,254,000	108,044,000	-	-
2007-08	7,853,000	80,394,000	-	-
2006-07	7,719,000	79,344,000	-	-
2005-06	7,793,000	78,321,000	-	-
2004-05	6,967,000	30,806,000	-	-
2003-04	6,804,000	-	-	-

Note: Detail may not compute to total due to rounding.

- a. Effective January 1, 2004, this fee is collected from water rights owners.
- b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called covered electronic devices (CEDs). The fee is variable, depending on screen size.
- c. Beginning January 1, 2013, a one percent (1%) Lumber Products Assessment is imposed on the purchaser of lumber products or engineered wood products for storage, use, or other consumption in this state. The revenue is deposited in the Timber Regulation and Forest Restoration Fund.
- d. The State Responsibility Area (SRA) Fire Prevention Fee became effective July 1, 2011, at the rate of \$150.00 per habitable structure located within the SRA. Billings for fiscal year 2011-12 were issued beginning in August 2012. Effective July 1, 2013, the rate increased to \$152.33. If the habitable structure is also within the boundaries of a local agency that provides fire protection services, the property owner will receive a \$35.00 reduction for each habitable structure.
- e. Ended FY 2017-18.



OTHER SPECIAL TAXES AND FEES

TABLE 37A—eWaste Fee Collections^a, by Fiscal Year, 2004-05 to 2017-18

Fiscal Year	Video Display Size			Total
	Small More than 4 inches, less than 15 inches	Medium 15 inches or more, less than 35 inches	Large 35 inches or more	
2017-18	\$38,865,000	\$32,520,000	\$19,774,000	\$91,159,000
2016-17	37,131,000 ^b	30,905,000 ^b	17,674,000 ^b	85,710,000
2015-16	25,346,000	21,931,000	12,350,000	59,627,000
2014-15	25,023,000	23,139,000	12,040,000	60,202,000
2013-14	24,952,000	23,538,000	11,276,000	59,767,000
2012-13	31,801,000 ^c	37,140,000 ^c	17,265,000 ^c	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000 ^d	79,127,000 ^d	32,368,000 ^d	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 ^e	71,891,000 ^e	26,075,000 ^e	114,049,000
2007-08	16,691,000	50,233,000	12,826,000	79,750,000
2006-07	15,421,000	56,505,000	11,211,000	83,138,000
2005-06	15,214,000	59,411,000	6,072,000	80,697,000
2004-05	5,398,000 ^f	25,765,000 ^f	1,339,000 ^f	32,502,000

Note: Detail may not compute to total due to rounding.

- a. Effective January 1, 2005 retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs). This revenue includes self-assessments from returns for sales and leases during the year; and, therefore, differs from the figures in Table 36B which are on a modified accrual basis.
- b. Effective January 1, 2017, the fee was increased from \$3 to \$5 for small CEDs, from \$4 to \$6 for medium CEDs, and from \$5 to \$7 for large CEDs.
- c. Effective January 1, 2013, the fee was decreased from \$6 to \$3 for small CEDs, from \$8 to \$4 for medium CEDs, and from \$10 to \$5 for large CEDs.
- d. Effective January 1, 2011, the fee was decreased from \$8 to \$6 for small CEDs, from \$16 to \$8 for medium CEDs, and from \$25 to \$10 for large CEDs.
- e. Effective January 1, 2009, the fee was increased from \$6 to \$8 for small CEDs, from \$8 to \$16 for medium CEDs, and from \$10 to \$25 for large CEDs.
- f. The eWaste recycling fee was first effective January 1, 2005, at the rate of \$6 per unit for small CEDs, \$8 per unit for medium CEDs, and \$10 per unit for large CEDs. The fee is based on the viewable size of the video display, measured diagonally.

TABLE 37B—Reported Consumption of Covered Electronic Devices^a, by Fiscal Year, 2004-05 to 2017-18

Fiscal Year	Video Display Size			Total
	Small More than 4 inches, less than 15 inches	Medium 15 inches or more, less than 35 inches	Large 35 inches or more	
2017-18	7,772,992	5,420,111	2,815,496	16,008,599
2016-17	10,124,572	6,541,829	3,125,773	19,792,174
2015-16	8,448,646	5,520,690	2,470,194	16,439,530
2014-15	8,340,689	5,784,534	2,408,003	16,533,226
2013-14	8,349,215	5,896,596	2,220,140	16,465,951
2012-13	6,742,595	5,932,458	2,199,153	14,874,206
2011-12	5,215,278	6,581,546	1,958,289	13,755,113
2010-11	4,267,224	6,450,135	1,793,219	12,510,578
2009-10	3,084,771	6,334,853	1,551,431	10,971,055
2008-09	2,326,049	6,069,591	1,537,113	9,932,753
2007-08	2,781,824	6,279,214	1,282,589	10,343,627
2006-07	2,570,202	7,063,234	1,121,213	10,754,649
2005-06	2,535,620	7,426,466	607,139	10,569,225
2004-05	899,693	3,220,898	133,916	4,254,507

Note: Detail may not compute to total due to rounding.

- a. Figures in this table represent taxable sales and leases compiled from monthly tax returns. The fee is based on the viewable size of the video display, measured diagonally.

TIMBER YIELD TAXES

TABLE 38A—Timber Yield Tax and Timber Reserve Fund Tax Statistics, 1977 to 2017

Calendar Year	Market Value of Timber Harvest	Timber Yield Tax		Timber Reserve Fund		Calendar Year	Market Value of Timber Harvest	Timber Yield Tax		Timber Reserve Fund	
		Rate ^a	Net Revenue	Rate ^a	Net Revenue			Rate ^a	Net Revenue		
2017	428,700,000	2.9%	\$13,454,000	-	-	1997	867,700,000	2.9%	26,282,000	-	-
2016	307,200,000	2.9%	8,538,000	-	-	1996	920,900,000	2.9%	26,707,000	-	-
2015	330,200,000	2.9%	9,319,000	-	-	1995	945,300,000	2.9%	27,415,000	-	-
2014	322,300,000	2.9%	9,900,000	-	-	1994	1,103,100,000	2.9%	31,991,000	-	-
2013	315,000,000	2.9%	8,244,000	-	-	1993	1,272,300,000	2.9%	36,897,000	-	-
2012	267,400,000	2.9%	8,220,000	-	-	1992	902,400,000	2.9%	26,170,000	-	-
2011	272,500,000	2.9%	6,960,000	-	-	1991	661,800,000	2.9%	19,192,000	-	-
2010	199,500,000	2.9%	5,156,000	-	-	1990	890,500,000	2.9%	24,937,000	-	-
2009	99,200,000	2.9%	3,717,000	-	-	1989	762,700,000	2.9%	21,731,000	-	-
2008	323,300,000	2.9%	11,241,000	-	-	1988	669,200,000	2.9%	20,014,000	-	-
2007	474,400,000	2.9%	14,578,000	-	-	1987	577,200,000	2.9%	16,828,000	-	-
2006	534,100,000	2.9%	15,685,000	-	-	1986	451,800,000	2.9%	14,009,000	-	-
2005	546,900,000	2.9%	15,652,000	-	-	1985	396,500,000	2.9%	12,155,000	-	-
2004	500,100,000	2.9%	14,440,000	-	-	1984	425,000,000	2.9%	13,144,000	-	-
2003	447,700,000	2.9%	13,193,000	-	-	1983	400,500,000	2.9%	12,045,000	^b	\$81,000
2002	452,000,000	2.9%	13,742,000	-	-	1982	296,100,000	2.9%	9,004,000	5.2%	15,361,000
2001	575,700,000	2.9%	19,656,000	-	-	1981	493,100,000	3.0%	14,970,000	1.7%	8,179,000
2000	909,100,000	2.9%	26,026,000	-	-	1980	565,800,000	3.0%	16,945,000	0.0%	13,000
1999	763,800,000	2.9%	23,249,000	-	-	1979	742,700,000	3.0%	22,481,000	0.0%	18,000
1998	759,000,000	2.9%	22,815,000	-	-	1978	682,100,000	6.0%	41,342,000	0.5%	3,439,000
						1977	389,000,000 ^c	6.0%	23,822,000 ^c	0.5%	1,985,000 ^c

Note: Detail may not compute to total due to rounding.

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber.

The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 38B—Timber Production^a Statistics, by County, 2017

County	Net Volume ^b (in board feet)	Market Value ^c	County	Net Volume ^b (in board feet)	Market Value ^c	County	Net Volume ^b (in board feet)	Market Value ^c
Alameda	-	\$16,500	Marin	-	-	San Mateo	5,176,000	\$4,603,593
Alpine	-	-	Mariposa	9,519,000	656,251	Santa Barbara	-	-
Amador	9,222,000	499,130	Mendocino	120,460,000	39,342,167	Santa Clara	2,022,000	42,336
Butte	61,485,000	8,518,497	Merced	-	9,712	Santa Cruz	10,096,000	4,537,541
Calaveras	52,933,000	4,802,011	Modoc	40,734,000	3,988,975	Shasta	155,656,000	37,004,537
Colusa	-	-	Mono	-	3,360	Sierra	16,668,000	3,073,158
Contra Costa	10,000	-	Monterey	-	-	Siskiyou	208,745,000	37,491,337
Del Norte	46,909,000	9,598,865	Napa	26,000	3,480	Solano	-	10,400
El Dorado	73,606,000	5,267,550	Nevada	23,158,000	1,800,760	Sonoma	14,875,000	3,417,223
Fresno	36,233,000	1,382,351	Orange	-	26,377	Stanislaus	2,411,000	-
Glenn	282,000	8,645	Placer	29,641,000	4,100,331	Sutter	-	-
Humboldt	288,982,000	70,390,966	Plumas	117,392,000	19,993,619	Tehama	45,786,000	9,732,765
Imperial	-	-	Riverside	-	-	Trinity	45,445,000	10,020,241
Inyo	-	-	Sacramento	-	17,199	Tulare	3,008,000	194,016
Kern	2,257,000	61,560	San Benito	-	-	Tuolumne	60,836,000	5,591,285
Kings	-	-	San Bernardino	-	-	Ventura	-	12,411
Lake	2,029,000	5,101,380	San Diego	-	13,867	Yolo	-	-
Lassen	67,128,000	11,063,779	San Francisco	-	-	Yuba	22,586,000	4,422,183
Los Angeles	-	-	San Joaquin	-	-	Total	1,578,453,000	\$428,661,149
Madera	3,137,000	395,698	San Luis Obispo	-	7,371			

Note: Detail may not compute to total due to rounding.

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b. Board feet are the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.



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