



2019/2020 ANNUAL REPORT



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION



**The Honorable Gavin Newsom
Governor of California**

August 2021

Dear Governor Newsom,

I am pleased to present you with the *Annual Report of the California Department of Tax and Fee Administration*. This report details our operations and revenue for fiscal year 2019-2020, the final two-quarters of which were severely impacted by the global pandemic.

The California Department of Tax and Fee Administration (CDTFA) supports California's state and local government finance system by administering 37 tax and fee programs that generated revenue of \$73.6 billion in 2019-20. In addition to the \$51.6 billion in state revenue, the Department collected more than \$22 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 2019-20 were \$599.9 million, only 81 cents for every \$100 of revenue collected. Of that amount, \$300.2 million came from the General Fund.

I am proud to have worked alongside the dedicated team of CDTFA, especially in this unique pandemic year. Together, we remain committed to making life better for all Californians by collecting the revenue that supports our essential public services.

Sincerely,

Nicolas Maduros
Director



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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 \$73 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.

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

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.

SMART • SERVING • SUPPORTING

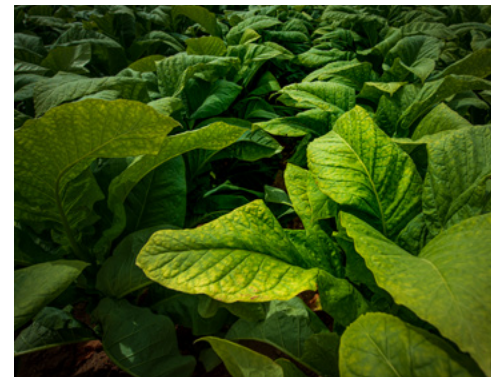
Tax and Fee Programs 2019-20

Sales and Use Tax Programs

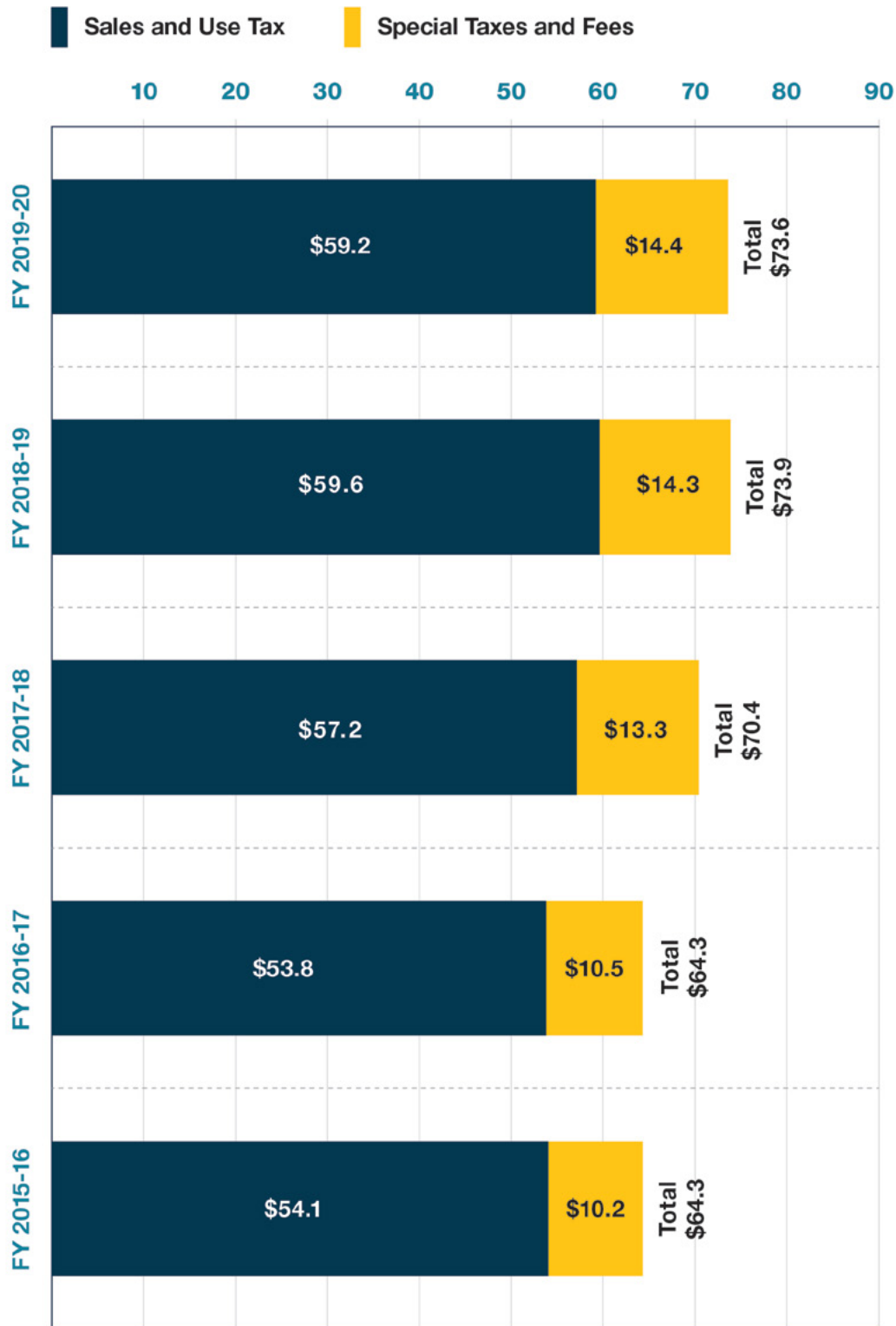
Sales and Use Tax
 Bradley-Burns Uniform Local Sales and Use Tax
 District Transactions (Sales) and Use Tax

Special Tax And Fee Programs

Aircraft Jet Fuel Tax
 Alcoholic Beverage Tax
 California Tire Fee
 Cannabis Cultivation Tax
 Cannabis Excise Tax
 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 Fee
 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

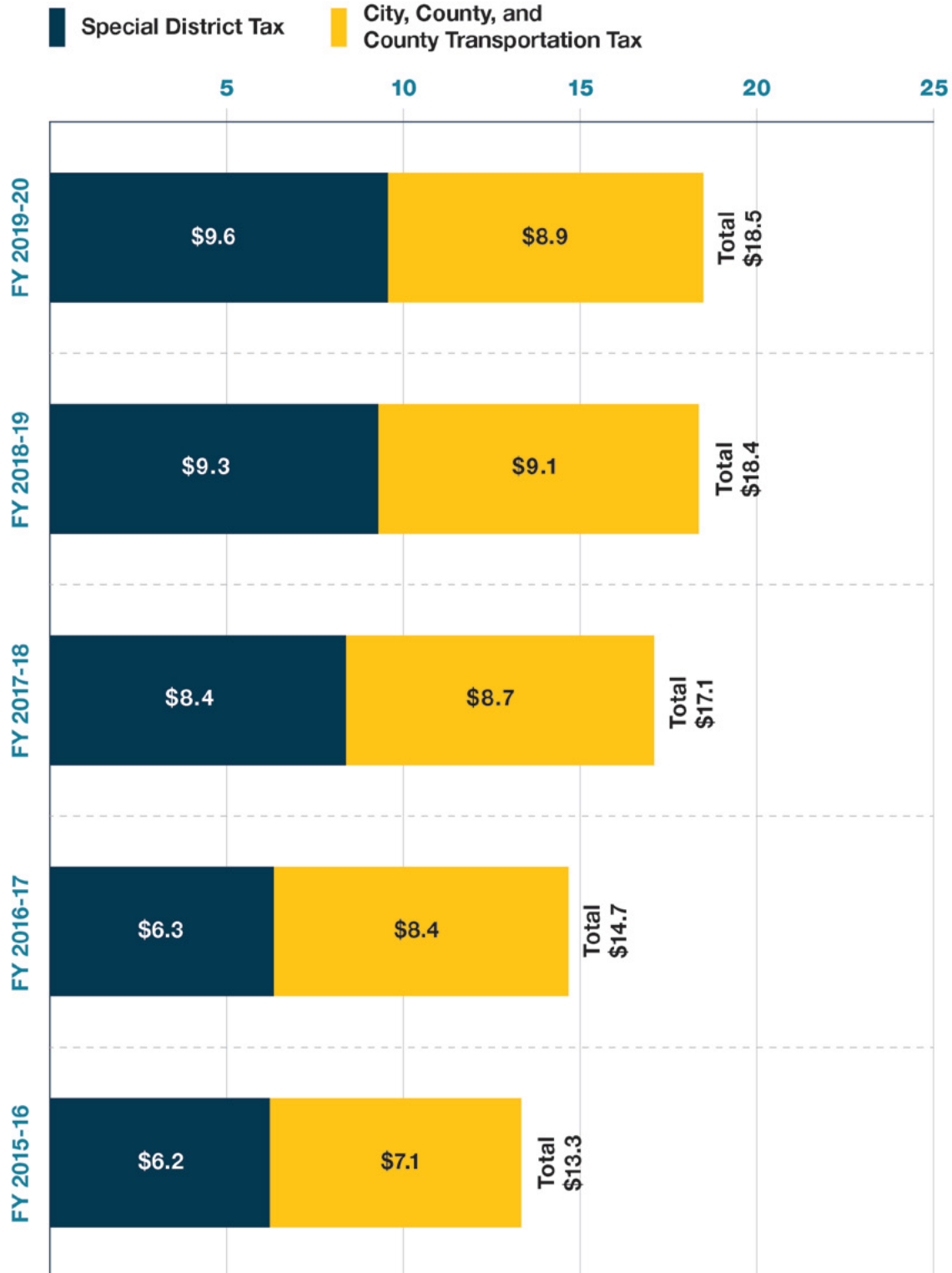


CDTFA AT A GLANCE: Revenues (Dollars in Billions)



Please note: Local Taxes on State-Assessed Properties and Private Railroad Car Tax programs are excluded. Detail may not compute to total due to rounding.

CDTFA AT A GLANCE: Revenue for Local Disbursement (Dollars in Billions)



Please note: Detail may not compute to total due to rounding.

Challenges of COVID-19

The coronavirus pandemic and resulting economic downturn impacted all aspects of California's economy, as well as the volume, timing, and sources of revenue collected by CDTFA. The first three quarters of fiscal year 2019-20 saw strong economic growth. In the third quarter of fiscal year 2019-20, key economic indicators suggested that California's economy was on pace to expand on fiscal year 2018-19's growth. When the pandemic hit in March 2020, fiscal year-to-date sales and use tax revenues were 5.4 percent higher than in the prior year¹.

In the fourth quarter of the fiscal year, however, the pandemic dramatically impacted the state's economy, and the revenue effects of the downturn became apparent. California's fourth quarter GDP fell 8.2 percent relative to the same period in 2018-19². Unemployment spiked from 4.5 percent in March 2020 to 16.0 percent in April 2020³. Total sales and use tax collections for the fourth quarter of the fiscal year dropped 6 percent lower than in the same quarter in the prior year, resulting in a year-over-year decline of 1.3 percent. This was the first year-over-year decrease since 2009.

To mitigate the impact of the downturn on businesses, Governor Newsom issued an Executive Order on March 30, 2020, which offered a variety of measures to assist taxpayers. Included in the order was a three-month return filing extension for tax and fee returns originally due on or before July 31, 2020. The extensions were automatically granted for businesses filing returns of less than \$1 million in tax – which represents more than 99 percent of businesses registered with CDTFA. Additionally, the order provided all businesses an additional 60 days to file claims for refund or appeal a CDTFA decision to the Office of Tax Appeals.

Shortly thereafter, additional relief efforts were announced. Businesses with less than \$5 million in annual taxable sales were able to defer payment up to \$50,000 in sales and use tax originally due on or before July 31, 2020, without incurring interest or penalties. Qualifying businesses could establish payment plans which allowed the taxes to be paid interest-free over a 12-month period.

Although every sector of California's economy was affected, not all taxpayers were affected equally. As a consequence of both increased demand and broader registration requirements for remote sellers and marketplace facilitators through AB 147, taxable sales growth by online sellers accelerated during the pandemic. In the third quarter, hardware/garden retailers increased their taxable sales by 7.5 percent relative to the previous year, and that growth increased to 12.7 percent by the fourth quarter. Conversely, restaurants and bars experienced severe losses in taxable sales, decreasing 45.8 percent over the previous year by the fourth quarter.

Change from Same Period in FY 2018-19 to FY 2019-20		
	Q3	Q4
GDP ²	2.1%	-8.2%
Sales and use tax collected ⁴	5.4%	-1.3%
Motor vehicle fuel gallons sold ⁴	-4.9%	-27.6%
Sales by largest retailers (>\$500M) ⁴	23.1%	15.1%
Sales by other retailers (<\$500M) ⁴	-3.8%	-20.8%
Sales by hardware/garden retailers ⁴	7.5%	12.7%
Sales by restaurants/bars ⁴	-14.0%	-45.8%

¹ Source: CDTFA

² Source: Bureau of Economic Analysis, *Real GDP by State*

³ Source: Bureau of Labor Statistics, *Local Area Statistics*

⁴ AB 147 expanded California's ability to collect sales taxes from online sellers beginning April 2019.



REVENUE and OPERATIONS

CDTFA is committed to making life better for Californians. We work with businesses large and small to finance schools and libraries, help fund critical health care services and hospitals, invest in law enforcement and public safety programs, improve our roads and transportation needs, protect our natural resources, and much more. We do this by fairly and efficiently collecting the revenue that makes our public services possible.

Sales and Use Taxes

California sales and use tax revenue totaled \$59.2 billion in fiscal year 2019-20, a decrease of 0.7 percent from the \$59.6 billion total in fiscal year 2018-19. Sales and use tax revenue included:

- \$26.4 billion allocated to the state's General Fund;
- \$7.1 billion allocated to the state's Local Revenue Fund 2011 (tax rate of 1.0625 percent);
- \$3.6 billion allocated to the state's Local Revenue Fund (tax rate of 0.50 percent);
- \$3.6 billion allocated to the Local Public Safety Fund (tax rate of 0.50 percent);
- \$8.9 billion from the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax, allocated among all the state's 58 counties and 482 cities; and
- \$9.6 billion in special district transactions (sales) and use taxes (rates vary by district);

Sales and use tax allocations to the General Fund were 1.3 percent lower than in fiscal year 2018-19.

Marketplace Facilitator Act Becomes Operative in Fiscal Year 2019-20

In 2019, the Legislature passed Assembly Bill (AB) 147 which, among other provisions addressing economic nexus, added the Marketplace Facilitator Act, operative October 1, 2019.

The Marketplace Facilitator Act provides that a marketplace facilitator is responsible for collecting and paying tax on retail sales made through their marketplace for delivery to California customers. A marketplace includes a physical or online place where marketplace sellers sell or offer for sale tangible merchandise for delivery in California.

During fiscal year 2019-20, 38 retailers registered with CDTFA exclusively as a marketplace facilitator and reported more than \$925 million in tax due. In addition to these 38 retailers, an additional 32 taxpayers registered with CDTFA as a retailer and operates a marketplace in addition to their other retail sales operations. Revenue attributable to marketplace sales for these retailers is unknown as it is combined with other taxable sales reported by the retailer.

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.

2019-20 Sales and Use Tax Revenues



	Billions of dollars in FY 2019-20	FY 2018-19	Change from FY 2018-19
State General Fund	\$26.4	\$26.8	-1.3%
Bradley-Burns	\$8.9	\$9.1	-1.7%
Special District	\$9.6	\$9.3	3.0%
Local Revenue Fund 2011	\$7.1	\$7.1	-0.4%
Local Revenue Fund	\$3.6	\$3.7	-2.3%
Local Public Safety Fund	\$3.6	\$3.7	-2.3%
TOTAL	\$59.2	\$59.6	-0.7%

Please note: Detail may not compute to total due to rounding.

Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2019-20, CDTFA collected and allocated the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax for all California cities and counties. For each sale, 0.25 percent goes to county transportation funds and 1.00 percent goes to city or county operations.

City and county local tax distributions are detailed in Tables 21A and 21B.

2019-20 Local Sales and Use Tax Revenues



	Billions of dollars in FY 2019-20	Billions of dollars FY 2018-19	Change from FY 2018-19
City and County Taxes	\$7.1	\$7.3	-1.7%
County Transportation Tax	\$1.8	\$1.8	-1.6%
Special Tax	\$9.6	\$9.3	3.0%
TOTAL	\$18.5	\$18.4	0.7%

Please note: Detail may not compute to total due to rounding.

District Transactions (Sales) and Use Tax

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

A complete list of tax districts, jurisdictions, and revenues is found in Table 21C.

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.

In fiscal year 2019-20, CDTFA-administered 323 district taxes (60 countywide, 261 citywide districts, and two unincorporated area districts). The rates of these district taxes ranged from 0.10 percent to 1.50 percent. The following districts became effective, were extended, or expired during fiscal year 2019-20:

New District Taxes FY 2019-20

Effective July 1, 2019	
City of Glendora Transactions and Use Tax	0.75% (new)
San Mateo County 2018 Transit District	0.50% (new)
Effective January 1, 2020	
City of Arcadia Transactions and Use Tax	0.750% (new)
Effective April 1, 2020	
City of Irwindale Transactions and Use Tax	0.75% (new)
City of Lynwood Transactions and Use Tax	1.00% (extended indefinitely)
City of Monrovia 2019 Transactions and Use Tax	0.75% (new)
City of Oakdale Transactions and Use Tax	0.50% (extended to 3-31-2031)
City of Parlier Transactions and Use Tax	1.00% (new)
City of San Bruno Transactions and Use Tax	0.50% (new)
City of Sierra Madre Transactions and Use Tax	0.75% (new)
City of South Pasadena Transactions and Use Tax	0.75% (new)

New District Taxes FY 2019-20 (continued)

Effective July 1, 2020	
City of Alhambra Transactions and Use Tax	0.75% (new)
City of Azusa Transactions and Use Tax	0.75% (new)
City of Carmel-by-the-Sea 2020 Transactions and Use Tax	1.50% (increased and extended) <i>(existing 1.00% tax increased to 1.50% and extended indefinitely)</i>
City of Culver City Essential City Services Transactions and Use Tax	0.50% (extended to 3-31-2033)
City of Davis Transactions and Use Tax	1.00% (extended indefinitely)
City of Del Rey Oaks Transactions and Use Tax	1.00% (extended indefinitely)
City of Duarte Transactions and Use Tax	0.75% (new)
City of Emeryville Police Fire Child Transactions and Use Tax	0.25% (new)
City of Gardena Transactions and Use Tax	0.75% (new)
City of La Verne Transactions and Use Tax	0.75% (new)
City of Lakewood Transactions and Use Tax	0.75% (new)
City of Lompoc Transactions and Use Tax	1.00% (new)
City of Montebello Transactions and Use Tax	0.75% (new)
City of Monterey 2020 Transactions and Use Tax	0.50% (new)
City of Norwalk Transactions and Use Tax	0.75% (new)
City of Paramount Transactions and Use Tax	0.75% (new)
City of Reedley Transactions and Use Tax	0.75% (new)
City of San Gabriel Transactions and Use Tax	0.75% (new)
City of Scotts Valley 2020 Transactions and Use Tax	1.25% (increased and extended) <i>(existing 0.50% tax increased to 1.25% and extended indefinitely)</i>
City of Watsonville Public Safety Transactions and Use Tax	0.50% (extended indefinitely)
City of Whittier Transactions and Use Tax	0.75% (new)

Payments Distributed to Cities and Counties From Local Sales and Use Taxes¹

County	Payments Distributed	Range
Alpine	\$152,355	< 2M
Sierra	\$304,069	< 2M
Modoc	\$1,009,304	< 2M
Trinity	\$1,091,299	< 2M
Mariposa	\$2,196,810	2-3M
Lassen	\$2,388,042	2-3M
Plumas	\$2,597,682	2-3M
Del Norte	\$2,722,336	2-3M
Mono	\$2,998,346	2-3M
Inyo	\$3,815,543	3-7M
Calaveras	\$4,524,011	3-7M
Amador	\$4,834,671	3-7M
Colusa	\$4,892,196	3-7M
Glenn	\$5,006,489	3-7M
Siskiyou	\$6,562,311	3-7M
Lake	\$6,564,222	3-7M
Yuba	\$7,083,008	7-25M
San Benito	\$7,708,142	7-25M
Tuolumne	\$7,889,073	7-25M
Tehama	\$9,641,471	7-25M
Nevada	\$15,305,612	7-25M
Mendocino	\$16,093,688	7-25M
Madera	\$17,672,294	7-25M
Sutter	\$17,886,198	7-25M
Kings	\$18,577,198	7-25M
Humboldt	\$20,704,477	7-25M
El Dorado	\$25,307,113	25-50M
Imperial	\$27,138,434	25-50M
Merced	\$33,364,590	25-50M

County	Payments Distributed	Range
Shasta	\$34,039,753	25-50M
Napa	\$35,217,153	25-50M
Butte	\$37,735,353	25-50M
Santa Cruz	\$39,038,253	25-50M
Yolo	\$45,928,652	25-50M
Marin	\$53,064,838	50-100M
San Luis Obispo	\$53,530,966	50-100M
Monterey	\$71,737,576	50-100M
Santa Barbara	\$73,377,145	50-100M
Tulare	\$80,026,729	50-100M
Solano	\$80,457,835	50-100M
Stanislaus	\$95,822,091	50-100M
Sonoma	\$98,279,676	50-100M
Placer	\$100,808,731	100-200M
San Joaquin	\$142,520,867	100-200M
Ventura	\$142,698,514	100-200M
Kern	\$152,287,445	100-200M
Fresno	\$160,787,794	100-200M
San Mateo	\$175,987,203	100-200M
Contra Costa	\$176,987,197	100-200M
San Francisco	\$195,204,711	100-200M
Sacramento	\$259,557,446	200-500M
Alameda	\$338,884,616	200-500M
Riverside	\$395,171,625	200-500M
San Bernardino	\$411,329,308	200-500M
Santa Clara	\$463,091,424	200-500M
San Diego	\$593,473,571	500M-2B
Orange	\$671,838,977	500M-2B
Los Angeles	\$1,661,065,987	500M-2B

¹ Totals include payments distributed to cities within counties.

Payments Distributed to Cities and Counties From Local Sales and Use Taxes¹ (map)



¹ Totals include payments distributed to cities within counties.

Operations

CDTFA's sales and use tax programs are administered through a network of offices throughout California and offices in New York, Chicago, and Houston. These out-of-state offices, together with a Western States office in Sacramento, are focused on working with taxpayers located outside of California that are registered to do business in this state.

As of June 30, 2020, the number of sales and use tax permits increased by 2.3 percent from the previous year to a total of 1,064,572 representing 1,237,625 business locations. Over the course of the fiscal year, CDTFA processed 2,059,410 sales and use tax returns.

Compliance Activities

CDTFA's compliance team ensures sellers properly comply with permit requirements; assists sellers in interpreting tax laws and regulations; provides individual assistance in correct tax return preparation; generates compliance assessments for delinquent returns; and collects outstanding taxes. In fiscal year 2019-20, CDTFA collected more than \$837 million in sales and use taxes.

Consumer Use Tax Section

The Consumer Use Tax Section works closely with state and federal agencies to administer the use tax due on non-dealer sales of vehicles, vessels, aircraft, and mobile homes.

For fiscal year 2019-20, revenues totaled \$661.4 million, including:

- \$41.5 million collected by CDTFA's Consumer Use Tax Section;
- \$616.3 million collected by the [Department of Motor Vehicles \(DMV\)](#); and
- \$3.6 million collected by the [Department of Housing and Community Development \(HCD\)](#).

Consumer use tax net revenues decreased by 7.8 percent from the prior year.

Audit Program

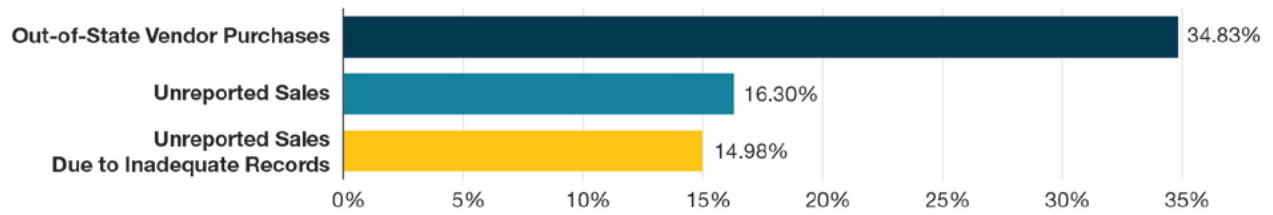
CDTFA maintains a robust audit program to ensure businesses report the correct amount of tax. The program audits approximately one percent of active accounts each year, concentrating on those most likely to be inaccurate in their tax reporting. The Audit Team analyzes complex computer accounting systems and develops efficient and effective audit methods utilizing Computer Audit Specialists (CAS). In fiscal year 2019-20, the sales and use tax audit program disclosed net deficiencies of nearly \$575.8 million. Taxpayers received over \$182.7 million in sales and use tax refunds.

Areas of Taxpayer Noncompliance

The categories of taxpayer noncompliance or inconsistency of administration for fiscal year 2019-20, beginning with the highest area of noncompliance and in order of decreasing revenue assessments, are:

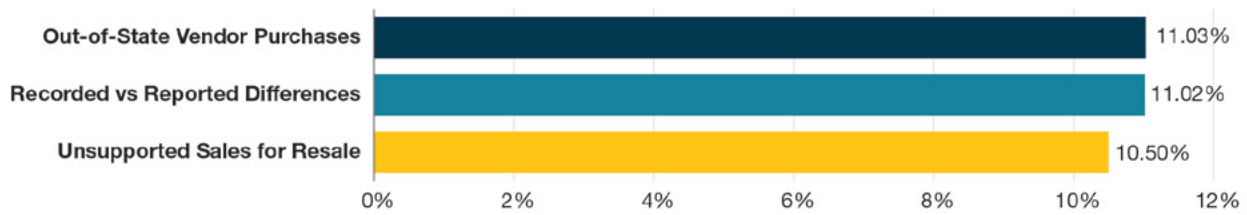
1. **Out-of-State Vendor Purchases** – Assessments made for purchases of tangible personal property from out-of-state vendors not collecting California use tax.
2. **Unreported Sales** – Examination of taxpayer records disclosed sales made by the taxpayer that were not reported on sales and use tax returns.
3. **Unreported Sales Due to Inadequate Records** – Failure of the taxpayer to maintain and keep complete and accurate sales records.

Top Three Areas of Noncompliance (By Revenues)



These top three areas accounted for more than 66 percent of the revenues assessed by the audit program.

Top Three Areas of Noncompliance (By Frequency)



The frequency of errors is the number of times the error occurred in each category of noncompliance divided by the total number of errors in all audits completed.



Special Tax and Fee Programs

In fiscal year 2019-20, CDTFA administered 34 special tax and fee programs involving a broad range of activities and transactions. In partnership with other state and local agencies, 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 2019-20, CDTFA-administered special tax and fee program revenues totaled \$14.4 billion, an increase of 1.0 percent from fiscal year 2018-19 total revenues of \$14.3 billion. Fuel taxes totaled \$7.5 billion, while alcohol, tobacco, and cannabis taxes totaled approximately \$2.8 billion.



2019-20 Special Taxes and Fees Revenues

	Billions of dollars in FY 2019-20	Billions of dollars FY 2018-19	Change from FY 2018-19
Fuel Taxes	\$7.5	\$7.7	-1.7%
Alcohol and Tobacco	\$2.4	\$2.4	-3.3%
Cannabis	\$0.4	\$0.3	63.3%
Other Special Taxes	\$4.1	\$3.9	5.0%
TOTAL	\$14.4	\$14.3	1.0%

Please 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 can be found in [publication 41A, Taxes and Fees Administered by the California Department of Tax and Fee Administration](#), which accompanies this report (pages 22-25). 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.



Operations

Audit Program

The Audit and Carrier Bureau (ACB) performs registration, account maintenance, collections and other compliance functions for the International Fuel Tax Agreement (IFTA), Diesel Fuel Interstate Users, Diesel Exempt Bus Operators, Diesel Government Entities, and Alternative Fuel Tax accounts.

Additionally, ACB's Audit Team analyzes and initiates refunds, evaluates and processes petitions for redetermination and administrative protests, and performs field and desk audits for more than 20 special tax and fee programs. The Audit Team analyzes complex computer accounting systems and develops efficient and effective audit methods utilizing Computer Audit Specialists (CAS).

The Audit Team also verifies reporting by cigarette distributors to ensure California is compliant with the Master Settlement Agreement and performs educational and advisory services for the Diesel Fuel Tax programs.

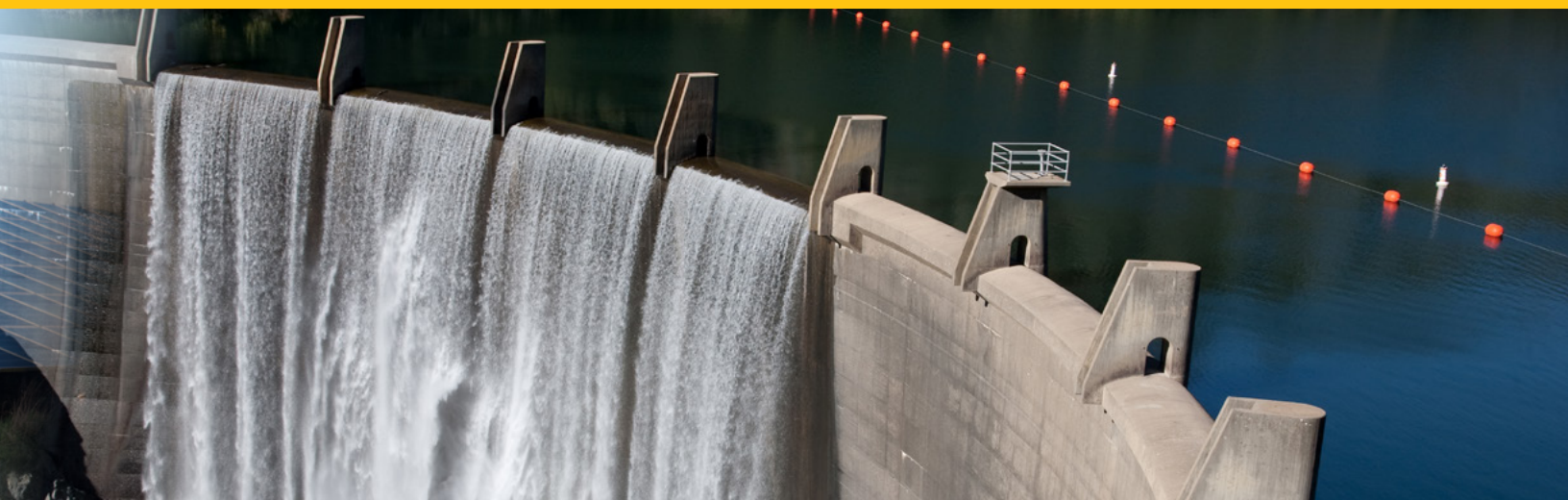
The Audit Team has the primary responsibility for auditing special tax and fee program accounts. In fiscal year 2019-20, special tax and fee audits disclosed net deficiencies of more than \$161.9 million and identified nearly \$6.1 million in refunds. More importantly, the existence of an effective audit program encourages taxpayers to voluntarily comply with the state's tax and fee laws.

Compliance Activities

The Program and Compliance Bureau's (PCB) compliance team performs registration functions for over 25 special tax and fee programs. Additionally, the compliance team processes AB 71 citations for cigarette and tobacco products accounts and renews licenses for various special tax accounts. The compliance team also collects accounts receivable for over 25 special tax and fee programs, and processes returns, reports, schedules, and payments for special tax and fee programs.

The compliance team also generates compliance assessments for delinquent returns, issues and adjusts billings, processes relief requests, issues refunds, and processes orders and payments for cigarette tax stamps. They also establish timber value areas and the immediate harvest values for species of timber within those areas to determine tax liability and provide data for allocating the timber tax revenues to each county of harvest.

The professionals of the PCB also provide direct assistance to the businesses and organizations that pay special taxes and fees. The group processed 349,972 special tax and fee returns during the fiscal year 2019-20. They also collect delinquent tax and fee payments while referring suspected tax evasion or fraud cases to the Department's Investigations Bureau.



TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2019-20

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2020	Tax Rate	FY 19-20 Revenues/Change from FY 18-19	Fund Allocation (How Funds Are Used)	
SALES AND USE TAXES							
Sales and Use Tax (SUT)	Sales tax- 1933	Sales of merchandise or goods; use, storage, or other consumption of property when sales tax not applicable	Retailers of merchandise or goods; purchasers, under certain circumstances: 1,064,572 representing 1,237,625 business locations	Of the 7.25% uniform statewide rate, 6% represents state sales and use tax.	\$26.4 billion; -1.3%	3.9375% General Fund	
	Use tax- 1935				\$7.1 billion; -0.4%	1.0625% Local Revenue Fund 2011	
					\$3.6 billion; -2.3%	0.50% Local Revenue Fund	
					\$3.6 billion; -2.3%	0.50% Local Public Safety Fund	
Bradley-Burns Uniform Local Sales and Use Tax	1956	Same as Sales and Use Tax above	Same as Sales and Use Tax above	Of the 7.25% uniform statewide rate, 1.25% represents the local portion.	\$8.9 billion; -1.7%	1.00% County and incorporated city general funds 0.25% County transportation funds	
District Transactions and Use Tax	1970	See above; applies to transactions within special tax districts and certain shipments into them	Same as Sales and Use Tax above	Ranges from 0.1% to 1% per tax	\$9.6 billion; 3.0%	Special tax districts (for example: transportation, hospitals, schools, libraries, open space, other)	
SPECIAL TAXES AND FEES							
Alcoholic Beverage Tax	1933	Sale of alcoholic beverages	Persons manufacturing, selling, or importing alcoholic beverages: 9,602	(All rates per gallon) Distilled spirits 100 proof or lower – \$3.30 over 100 proof – \$6.60 Beer and wine – \$0.20 Sparkling hard cider – \$0.20 Champagne and sparkling wine – \$0.30	\$382.7 million; 1.3%	General Fund (for example: education, public safety, health and social services programs, resource management, other)	
California Tire Fee	1991	New tires purchased from a retailer	Retailers selling new tires; purchasers under certain circumstances: 13,275	\$1.75 per tire	\$58.4 million; -5.8%	California Tire Recycling Management Fund for recycling, disposal, and reuse of used tires; Air Pollution Control Fund for mitigation of air pollution from used tires	
Cannabis Taxes: - Cannabis Excise Tax - Cannabis Cultivation Tax	2018	Cultivation and retail sales of cannabis and cannabis products	Cannabis distributors for cannabis cultivated and sold at retail: 1,925	Cannabis Excise Tax: 15% of Average Market Price Cannabis Cultivation Tax: Cannabis Flowers: \$9.65 per dry-weight ounce Cannabis Leaves: \$2.87 per dry-weight ounce Fresh Cannabis Plant: \$1.35 per ounce (effective 1-1-2020)	\$426.3 million; 63.3%	Cannabis Tax Fund for youth programs, environmental clean-up, law enforcement, drug prevention programs, and to support the cannabis program and other uses.	
Childhood Lead Poisoning Prevention Fee	1993	Motor vehicle fuel; architectural coatings; lead releases into California air	The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air: 686	Re-established each reporting year by the Department of Public Health	\$21.0 million; -0.8%	Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention program for children	
Cigarette and Tobacco Programs	Cigarette and Tobacco Products Licensing	2004	The activity of selling cigarettes and tobacco products in California requires licensing of manufacturers, distributors, wholesalers, importers, and retailers of cigarette and tobacco products.	Cigarette and tobacco products manufacturers and importers: 266; cigarette and tobacco products distributors: 722; cigarette wholesalers: 334; and cigarette retailers: 27,519	Sellers of cigarettes and tobacco products must be licensed. License fees depend on type(s) of product or activity.	\$10.6 million; -2.6%	Cigarette and Tobacco Products Compliance Fund for tobacco sales licensing, inspection, and related activities

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2019-20

Tax Program		Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2020	Tax Rate	FY 19-20 Revenues/Change from FY 18-19	Fund Allocation (How Funds Are Used)
SPECIAL TAXES AND FEES							
Cigarette and Tobacco Programs	Cigarettes	1959	Cigarette distributions	Cigarette manufacturers: 27; Cigarette distributors: 147; Cigarette consumers who buy directly from out-of-state vendors: 51	\$2.87 per pack of 20 (effective 4-1-2017)	\$1.8 billion; -4.2%	2c Breast Cancer Fund 10c General Fund 25c Special Fund 1—see below 50c Special Fund 2—see below \$2.00 Special Fund 3—see below
	Tobacco Products	1989	Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, and snuff	Tobacco products distributors: 784; tobacco products manufacturers and importers: 221; tobacco products wholesalers: 301	59.27% of wholesale cost (effective 7-1-2019)	\$217.1 million; -4.1% ¹	Special Fund 1: 35% hospital services, 20% health education, 10% physician services, 5% research, 5% public resources, 25% not allocated. Special Fund 2: Early childhood development, 20% state, 80% counties. Special Fund 3: 82% healthcare treatment, 13% prevention and control programs, 5% medical research
Diesel Fuel Tax		1995	Diesel fuel upon removal from the rack, importation into the state, or blending below the rack	Suppliers of diesel fuel: 201; Other accounts: 2,522	\$0.36 per gallon (effective 11-1-2017)	\$1.2 billion; -0.6%	Motor Vehicle Fuel Account in the Transportation Tax Fund, for transfer to the Highway Users Tax Account to construct and maintain public roads and mass transit systems.
Motor Carrier Office	International Fuel Tax Agreement (IFTA) Interstate User Tax	1995	Diesel fuel used to operate qualified motor vehicles on California highways	Motor carriers who use diesel fuel in interstate operations: 26,116 ²	\$0.760 per gallon (effective 7-1-2019)	\$149.8 million; -11.6% Included with revenue for diesel fuel	Same as Diesel Fuel Tax
	Use Fuel Tax	1937	Vehicular use of liquid natural gas, compressed natural gas (CNG), and certain other fuels	Owners and operators of vehicles powered by covered fuels, use fuel vendors: 1,109	\$0.18 per gallon base rate; alcohol fuels \$0.09 per gallon (half of base rate); various reduced rates or annual flat rate based on weight of vehicle for LPG, CNG, and LNG. Various effective dates.	Included with revenue for diesel fuel	Same as Diesel Fuel Tax
Aircraft Jet Fuel Tax		1969	Sales of jet fuel	Jet fuel dealers: 209	2¢ per gallon	\$2.5 million; -23.6%	State Transportation Fund, Aeronautics Account for airport programs
Motor Vehicle Fuel Tax		2002 ³	Motor vehicle fuel upon removal from the rack, importation into the state, or blending below the rack	Gasoline suppliers: 170; Other accounts: 152	\$0.473 per gallon (effective 7-1-2019)	\$6.3 billion; -1.9%	Motor Vehicle Fuel Account in the Transportation Tax Fund for transfer to various accounts in the State Transportation Fund and the balance to the Highway Users Tax Account to construct and maintain public roads and mass transit systems.
Electronic Waste Recycling Fee		2005	Certain new or refurbished televisions, computer monitors, laptop computers, and other devices (referred to as Covered Electronic Devices [CEDs])	Retailers of new or refurbished CEDs, purchasers under certain circumstances: 8,457	Fee ranges from \$4.00 to \$6.00 imposed on the retail sale to consumers, depending on the viewable size of the video display, measured diagonally (effective 1-1-2020)	\$92.8 million; 6.3%	Electronic Waste and Recovery Recycling Account funds electronic waste recycling programs that, over time, will reduce the amount of hazardous waste in landfills
Energy Resources Surcharge		1975	Use of electricity	Electrical energy consumers and utilities: 225	\$0.00030 per kilowatt hour (thirty hundredths of a mill) (effective 1-1-2019)	\$62.4 million; -10.9%	Energy Resources Programs Account funds ongoing energy programs and projects
Fire Prevention Fee		2011	Habitable structures located on property in areas where the state is financially responsible for the prevention and suppression of wildfires (State Responsibility Area—SRA)	Owners of habitable structures located within the SRA	\$152.33 per habitable structure (owners of habitable structures within boundaries of a local agency providing fire protection receive a \$35 reduction per habitable structure)	\$30.0 thousand; -95.0%	State Responsibility Area Fire Prevention Fund supports fire prevention activities. This program ended in June 2017.

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2019-20

Tax Program		Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2020	Tax Rate	FY 19-20 Revenues/Change from FY 18-19	Fund Allocation (How Funds Are Used)
SPECIAL TAXES AND FEES							
Hazardous Substances Tax Law	Disposal Fee	1985	Hazardous waste disposed of by depositing on, or into, land	Hazardous waste disposal facilities: 8	\$5.72 to \$305.88 per disposal (effective 1-1-2020)	\$7.3 million; 3.9%	Hazardous Waste Control Account for regulation of hazardous waste management
	Environmental Fee	1989	Activity by certain types of organizations	Businesses and organizations with at least 50 employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials: 44,499	\$352 - \$16,681 per year, based on the number of workers employed in California more than 500 hours annually (effective 1-1-2020)	\$56.3 million; 0.9%	Toxic Substances Control Account for cleanup of contaminated sites
	Facility Fee	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities: 144	\$2,308 - \$354,530 per year, depending on the type of permit held by the facility (effective 1-1-2020)	\$5.2 million; 1.4%	Hazardous Waste Control Account for regulation of hazardous waste management
	Generator Fee	1986	Generation of hazardous waste at a specific site	Generators of hazardous waste who have not paid a facility fee: 5,286	\$247 - \$98,640 per year, based on the amount of waste generated (effective 1-1-2020)	\$28.1 million; 5.7%	Hazardous Waste Control Account for regulation of hazardous waste management
Insurance Tax^{xy}		1911	Gross premiums, ocean marine insurance underwriting profits, title insurance company income	Insurance companies: 2,168; Surplus line brokers: 674	5.00% ocean marine, 3.00% surplus line brokers, 2.35% all others	2.6 billion; 7.3%	General Fund
Integrated Waste Management Fee		1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators: 140	\$1.40 per ton — solid waste \$0.75 per ton — wood waste	\$53.0 million; -2.6%	Integrated Waste Management Account for landfill-related environmental programs
Lead-Acid Battery Fees		2017	Purchases of replacement lead-acid batteries by consumers and sales of lead-acid batteries by manufacturers to dealers, wholesalers, or distributors	Lead-acid battery manufacturers: 83; Lead-acid battery retailers: 6,892	\$1.00 California Battery Fee (effective 4-1-2017) \$1.00 Manufacturer Battery Fee (effective 4-1-2017)	\$10.5 million; -35.5%	Lead-Acid Battery Cleanup Fund for cleanup of areas contaminated by lead-acid battery facilities
Lumber Products Assessment		2013	Purchases of lumber products and engineered wood products for use in California	Retailers selling lumber or engineered wood products: 4,251	1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products	\$50.4 million; 66.3%	Timber Regulation and Forest Restoration Fund for the regulation and care of the state's forests
Marine Invasive Species Fee		2000	Ships with ballast water entering California from outside a defined coastal zone	Owners and operators of vessels entering California ports: 8,090	\$1,000 per qualifying vessel voyage (effective 4-1-2017)	\$4.8 million; -10.3%	Marine Invasive Species Control Fund to support a program that reduces the risk of non-native species introduction into the state's waters
Natural Gas Surcharge		2001	Natural gas used by customers of a public utility gas corporation or interstate pipeline	Gas utility companies: 18; Gas consumers: 10	Varies, depending on utility's service area and program costs	\$635.2 million; -0.5%	Gas Consumption Surcharge Fund for Programs for low-income assistance, energy conservation, and related purposes
Occupational Lead Poisoning Prevention Fee		1991	Industrial activity by employers in certain industrial classifications	Employers with 10 or more employees in industries with documented evidence of potential occupational lead poisoning: 10,268	\$360 – \$4,130 per year, based on the number of employees and industrial classification (effective 1-1-2020)	\$3.4 million; -7.2%	Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program
Oil Spill	Oil Spill Prevention and Administration Fee	1991	Crude oil and petroleum products received at marine terminals and refineries in California	Owners of crude oil and petroleum products at marine terminal and refineries in California; crude oil transported out of state by pipeline, and petroleum products transported into the state via pipeline: 30	6.5¢ per barrel	\$41.3 million; -10.3%	Oil Spill Prevention and Administration Fund to support oil spill prevention programs and the Oiled Wildlife Care Network to protect wildlife affected by oil spills
	Oil Spill Response Fee	1991	Petroleum products received at a marine terminal from out of state; crude oil transported out of state from a marine terminal; crude oil received at a refinery; petroleum products transported into the state via pipeline; and crude oil transported out of state via pipeline	Marine terminal operators, refinery operators, and pipeline operators: 35	25¢ per barrel	No fees collected; \$50 million Oil Spill Response Trust Fund is at maximum	Oil Spill Response Trust Fund pays for response to and cleanup of marine oil spills; related wildlife care; spill-related damages

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2019-20

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2020	Tax Rate	FY 19-20 Revenues/Change from FY 18-19	Fund Allocation (How Funds Are Used)
SPECIAL TAXES AND FEES						
Telecommunication Surcharges	Emergency Telephone Users Surcharge	1977	Number of access lines that service users subscribe for use in California and purchases of prepaid mobile telephony services at retail. (effective 1-1-2020)	Telephone users, paid through telephone service suppliers: 710 Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,955	\$0.30 each access line and each retail purchase of prepaid mobile telephony services. (effective 1-1-2020)	\$111.9 million; 107.0% State Emergency Telephone Number Account for local agencies operations of the 911 emergency system
	Prepaid Mobile Telephony Surcharge	2016	Percentage of the sales price of each retail transaction involving prepaid wireless cards/ services in California	Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,955	0.75% of the selling price of prepaid mobile telephony services.	\$1.9 million; -77.6% Prepaid Mobile Telephony Services Surcharge Fund; the 911 surcharge portion to the State Emergency Telephone Number Account in the General Fund, CPUC portion to CPUC universal service funds. The surcharge ended in November 2018.
	Local Charges for Prepaid Telephony Services	2016	Percentage of the selling price of prepaid MTS sold at retail in California.	Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,955	Varies by local jurisdiction (0%-14.800%)	\$1.2 million; N/A Local taxing jurisdictions
Timber Yield Tax		1977	Timber harvested for forest products	Timber owners: 1,761	2.9% of immediate harvest value	\$9.5 million; -24.1% Distributed to counties where timber was harvested
Underground Storage Tank Maintenance Fee		1989	Petroleum products placed into underground storage tanks	Owners of underground fuel storage tanks: 7,862	\$0.02 per gallon	\$304.4 million; -9.3% Underground Storage Tank Cleanup Fund to ensure cleanup of leaking underground petroleum storage tanks
Water Rights Fee		2004	Applications for, and annual renewals of, water rights permits and licenses	Holders of, and applicants for, water rights permits and licenses: 13,193	Set each annual reporting period	\$23.8 million; 20.2% Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights

California Department of Tax and Fee Administration, publication 41A, August 2021.

* Registration numbers reflect only those accounts registered with CDTFA for administrative purposes. Revenues reflect all companies in California.

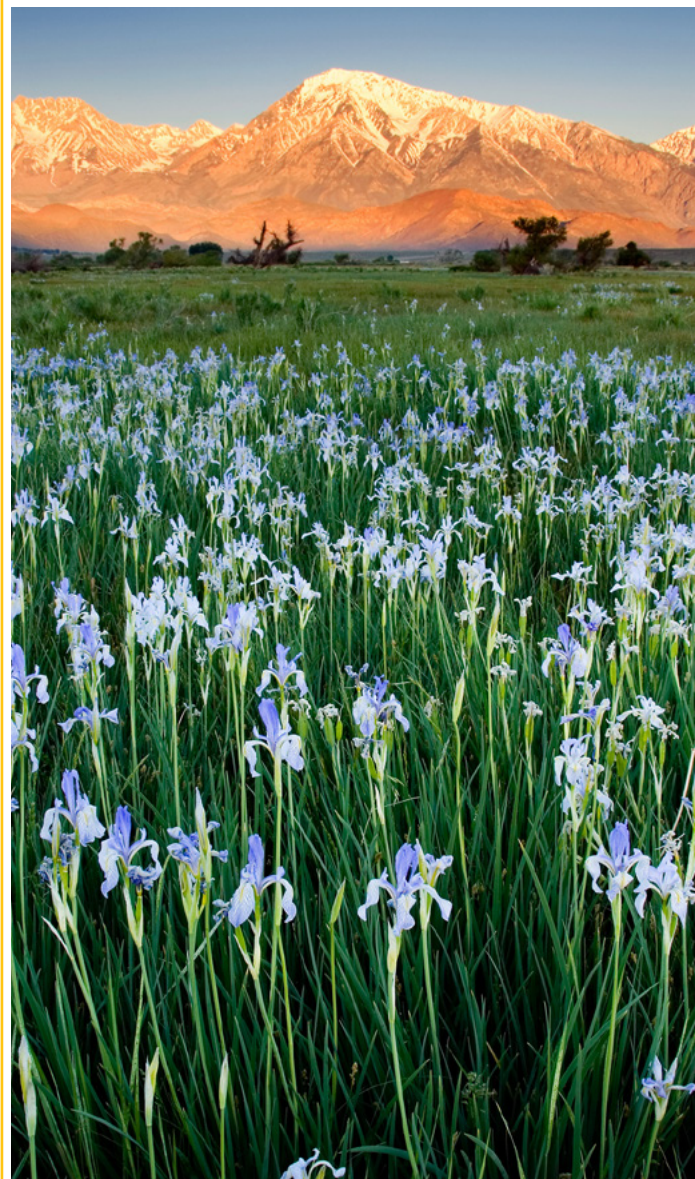
∨ Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

¹ Figure represents revenue from the Cigarette and Tobacco Surtax Fund (Proposition 99). For total revenue for noncigarette tobacco products from all fund codes, please refer to Table 30-A in publication 306.

² Figure includes IFTA and Interstate Use Fuel User entities.

³ Originally, the Motor Vehicle Fuel License Tax, implemented in 1941.







APPEALS

Sales and Use Taxes and Special Taxes and Fees

Taxpayers who disagree with team member decisions regarding taxes or fees owed can seek resolution through CDTFA's administrative appeals process. This formal appeals process generally begins with filing a written appeal called a petition for redetermination. If the appeal remains unresolved, it will progress through a series of steps to a hearing.

Petitions for redetermination filed this year included:

- 1,003 sales and use tax appeals
- 118 consumer use tax appeals
- 99 special tax and fee appeals¹

Settlement and Offer in Compromise Programs

CDTFA is authorized by law to settle tax and fee disputes when appropriate. In fiscal year 2019-20, team members settled 579 cases for a total settlement amount of \$220.7 million. This included 571 sales and use tax cases settled for a total of \$220.6 million, and eight special tax and fee cases settled for \$64,040.

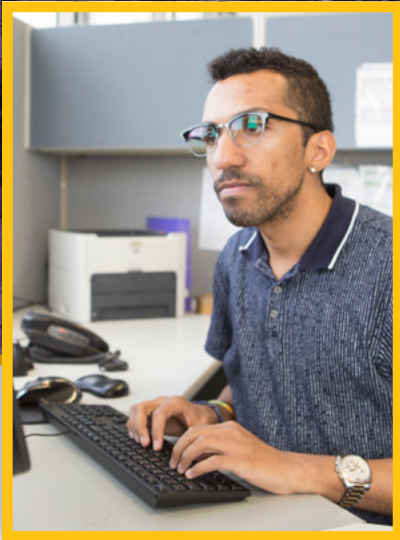
CDTFA also provides an Offer in Compromise program for certain tax and fee final liabilities. Taxpayers may make an offer in compromise if they:

- Have a tax or fee liability on a closed account,
- Are no longer associated with the business that incurred the liability or a similar business,
- Do not dispute the amount of tax or fee they owe, and
- Cannot pay the full amount they owe in a reasonable amount of time.

Effective January 1, 2009, through January 1, 2023, CDTFA will also consider an offer in compromise for open and active businesses that have not received reimbursement for the taxes, fees, or surcharges owed; successors of businesses that may have inherited tax liabilities from their predecessors; and consumers, who are not required to hold a seller's permit, but incurred a use tax liability. In fiscal year, 2019-20, it approved 204 offers in compromise.

¹ During fiscal year 2019-20, CDTFA handled two Childhood Lead Poisoning and Prevention Fee appeals. The [California Department of Public Health \(CDPH\)](#) is responsible for decisions related to Childhood Lead Poisoning and Prevention Fee appeals. CDTFA received 48 Water Rights appeals during fiscal year 2019-20. The [State Water Resources Control Board \(SWCRB\)](#) is responsible for appeals decisions under the Water Rights program. The remaining 49 appeals related to other special tax and fee programs and were processed by CDTFA team members.



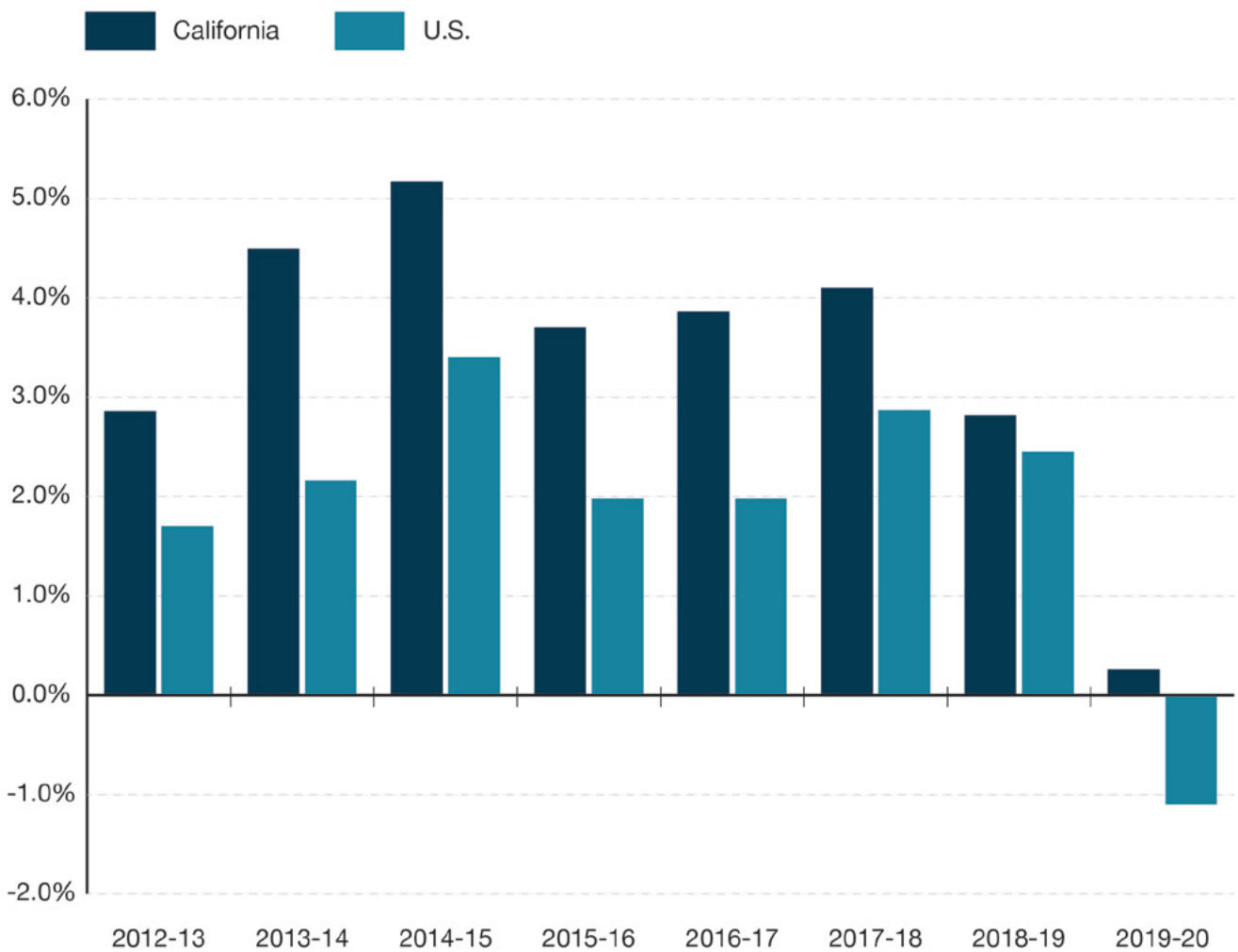


ECONOMIC ANALYSIS

California Real Gross Domestic Product

By some measures, the California economy was less impacted by COVID-19 than the nation as a whole. As shown in Chart 1, California Real Gross Domestic Product (GDP) rose by 0.3 percent, while U.S. real GDP decreased by 1.1 percent. While California’s growth rate remained slightly positive, it steeply declined from the 7-year average of 3.9 percent. On a per capita basis, California real GDP in fiscal year 2019-20 was \$69,797 (2012 dollars), higher than all but four states (New York, Massachusetts, Washington, and Alaska), and 22.7 percent higher than the U.S. average.

Chart 1 - California and U.S. GDP Growth (By Fiscal Year)*



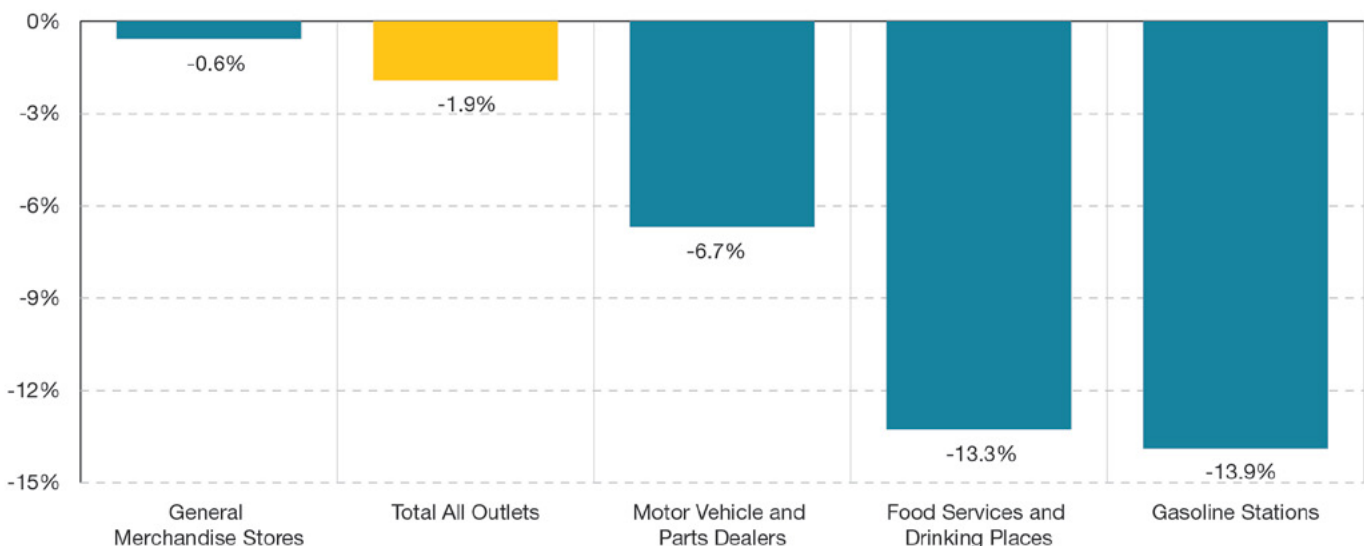
* Source: U.S. Bureau of Economic Analysis, *Real GDP by State*

Taxable Sales

While California's GDP rose by 0.3 percent in fiscal year 2019-20, sales and use taxes, which comprise about 72 percent of revenues administered by CDTFA, decreased by 0.7 percent. Since sales and use tax revenues are affected by sales and use tax increases, the year-over-year change in sales and use tax revenues may not paint an accurate picture of the change in economic activity. Taxable sales are more representative of year-over-year changes in economic activity. However, the addition of new categories of taxable goods can distort the relationship between taxable sales and economic activity. Fiscal year 2019-20 year-over-year taxable sales calculations were affected by AB 147, which significantly increased use tax revenues from online sellers.

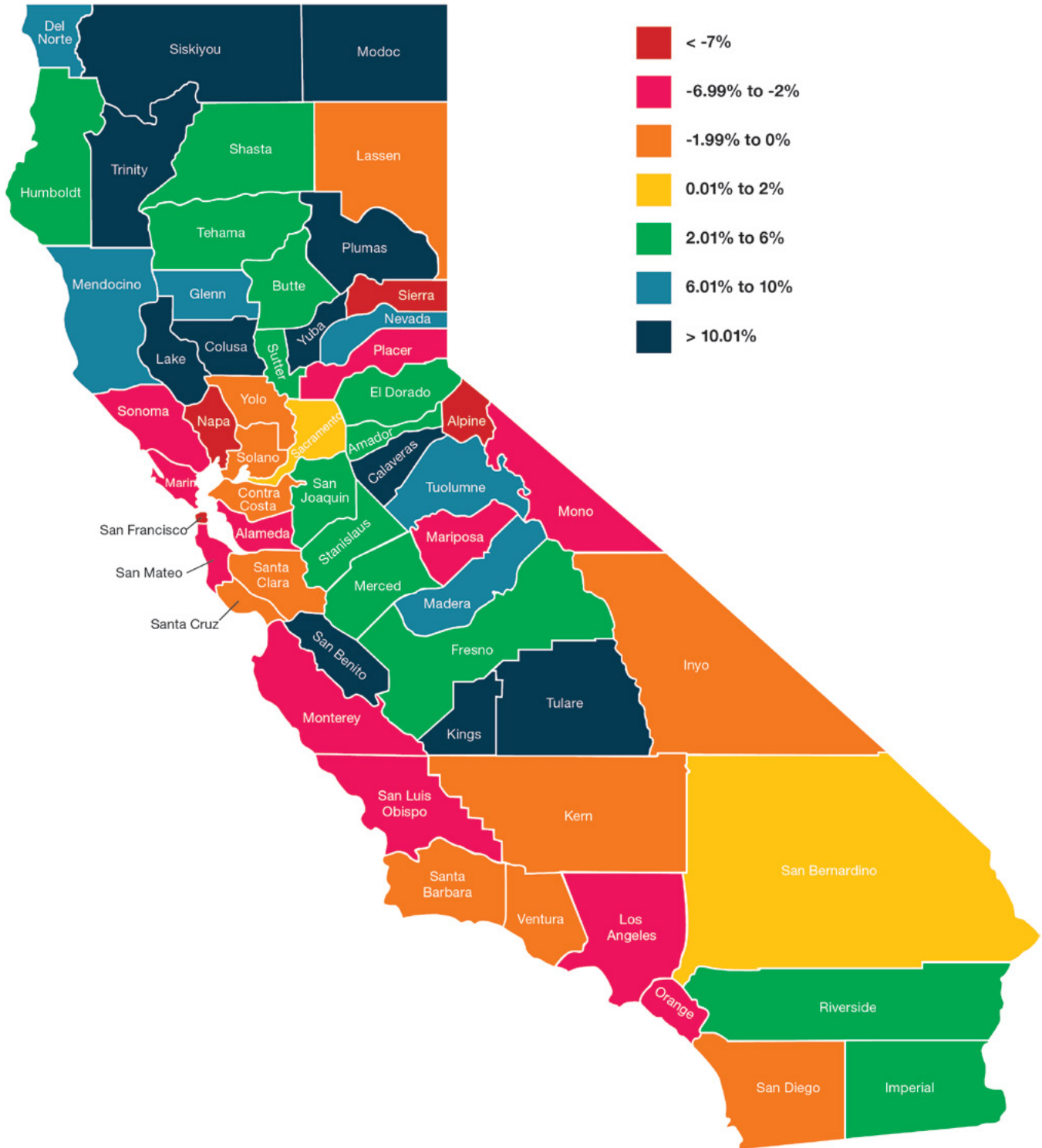
In fiscal year 2019-20, statewide taxable sales of all goods fell by 1.9 percent (Chart 2). A total of 26 counties experienced a decline in taxable sales, and three counties (Alpine, Sierra, and San Francisco) experienced decreases larger than 10 percent. Of the 32 counties that experienced an increase in taxable sales, eleven counties recorded growth larger than 10 percent (Chart 3). Among the ten counties experiencing the largest growth, all have a population less than 500,000, and eight have a population less than 100,000. Among the ten counties experiencing the largest declines, seven have a population greater than 100,000, and five have a population greater than 500,000. Taken as a group, the taxable sales in the ten most populous counties decreased by 2.7 percent. Aggregated taxable sales in the ten least populous counties increased by a total of 4.6 percent.

Chart 2 - Percent Change from Prior Year in Taxable Sales by Major Retail Industries*



* Source: CDTFA

Chart 3 - Change in Taxable Sales from Prior Year by County*

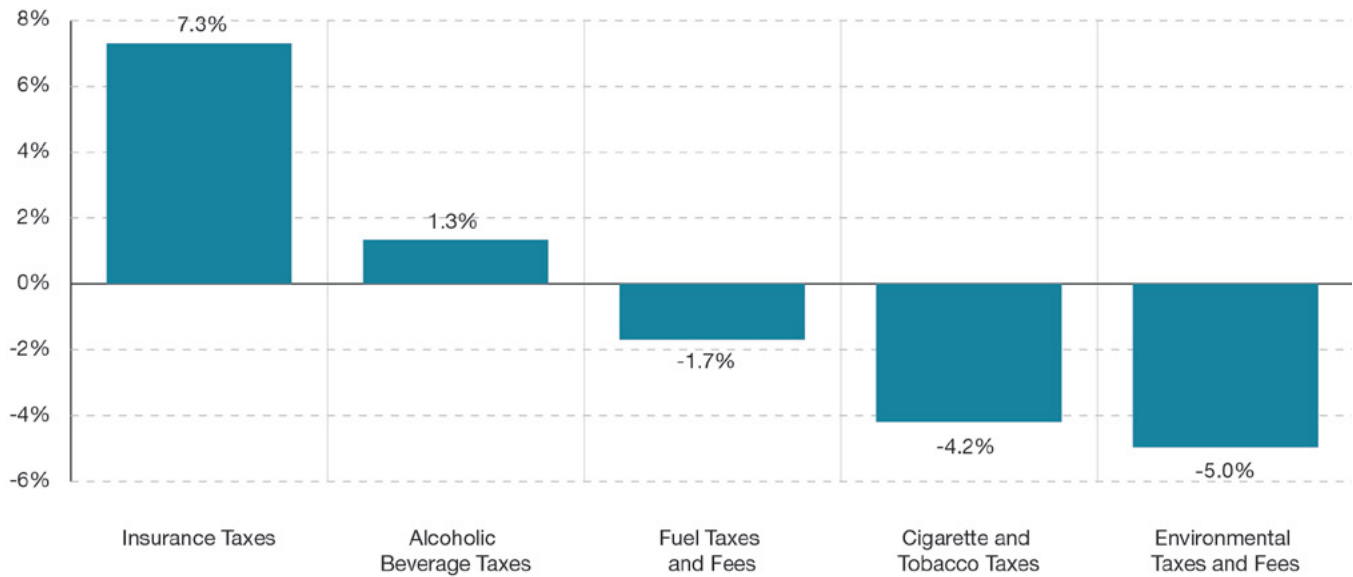


*Source: CDTFA

Other Major Taxes and Fees

Revenues from most tax and fee programs declined in fiscal year 2019-20. Fuel taxes and fees decreased by 1.7 percent. This decrease can likely be attributed to the COVID-19 recession, with decreased fuel consumption leading to lower revenues from fuel taxes. Alcoholic beverage tax and fee revenues increased 1.3 percent. Cigarette and tobacco consumption continued their long-term trend of annual decline. Environmental tax revenues also decreased. Revenues from insurance premium taxes, which comprised about 5 percent of CDTFA revenues, increased by 7.3 percent. Chart 4 shows the change in revenues for the five largest tax and fee programs after sales and use tax. Together, these five programs, along with sales and use tax, make up 98.2 percent of all tax and fee revenues collected by CDTFA.

Chart 4 - Percent Change in Revenue from Prior Year for Selected Tax and Fee Programs*



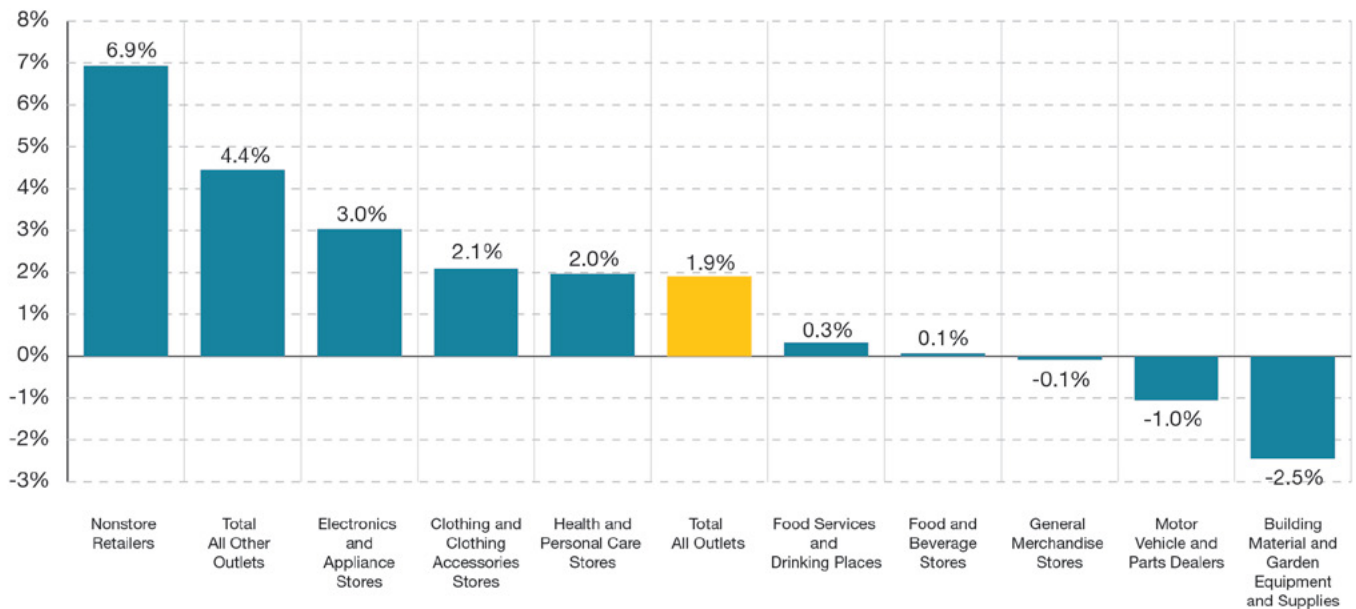
*Source: CDTFA



Taxable Sales Outlets

The number of taxable sales outlets is correlated with economic indicators including new business formation, business closures, and market consolidation. The total number of outlets reporting taxable sales grew by 1.9 percent in fiscal year 2019-20. While positive, the growth rate is less than the fiscal year 2018-19 total growth rate of 3.6 percent. The number of nonstore retailers, which are largely composed of online sellers, increased by 6.9 percent. The all other outlets category (sales made by businesses to other businesses or to governments) grew at a rate higher than the average, as did the electronics and appliance stores category. The number of businesses in the remaining categories grew at a rate near or below the average rate for all outlets.

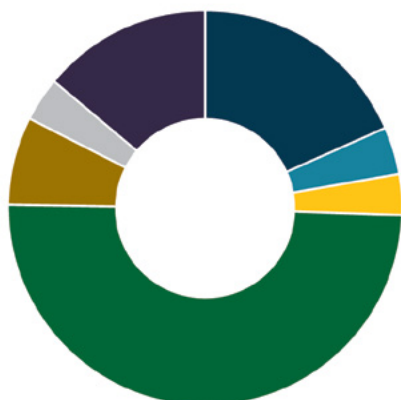
Chart 5 - Percent Change in Sales Permits from Prior Year by Industry*



*Source: CDTFA



Sources of State Revenue, 2019-20*



	2019-20 Revenue (in thousands)	2019-20 Percentage of Total State Revenue
Sales and Use Taxes	\$37,114,770	18.5%
Fuel Taxes	7,526,176	3.8%
Other CDTFA Revenues	6,923,892	3.5%
CDTFA Subtotal	\$51,564,838	25.7%
Personal Income Tax	\$99,509,305	49.7%
Corporation Tax	14,035,432	7.0%
Motor Vehicle and Trailer Taxes	7,424,610	3.7%
Other Revenues	27,734,487	13.8%
Total	\$200,268,672	

	2019-20 Revenue (in thousands)	2018-19 Revenue (in thousands)	Percent Change	2019-20 Percentage of Total State Revenue
California Department of Tax and Fee Administration				
<i>Major Taxes and Licenses</i>				
Sales and Use Tax ¹	\$37,114,770	\$37,573,236	-1.22%	18.53%
Managed Health Care	3,451	0	N/A	0.00%
Gasoline and Jet Fuel Tax	6,305,420	6,427,583	-1.90%	3.15%
Diesel and Use Fuel Taxes	1,220,756	1,228,289	-0.61%	0.61%
Insurance Gross Premium Tax	2,552,554	2,378,820	7.30%	1.27%
Cigarette and Tobacco Products Tax	1,977,967	2,064,198	-4.18%	0.99%
Alcoholic Beverage Tax	382,745	377,682	1.34%	0.19%
<i>Totals, Major Taxes and Licenses</i>	49,557,662	50,049,808	-0.98%	24.75%
<i>Totals, Minor Revenues²</i>	2,007,176	1,821,320	10.20%	1.00%
Grand Total	\$51,564,838	\$51,871,129	-0.59%	25.75%
Other Agencies				
<i>Major Taxes and Licenses</i>				
Personal Income Tax	\$99,509,305	\$98,599,337	0.92%	49.69%
Corporation Tax	14,035,432	14,062,543	-0.19%	7.01%
Motor Vehicle "in lieu" Tax	2,804,697	2,935,172	-4.45%	1.40%
Trailer Coach Fees "in lieu" Tax	33,412	31,975	4.49%	0.02%
Motor Vehicle Registration and Other Fees	4,586,501	4,599,275	-0.28%	2.29%
Horse Racing (Parimutuel) License Fees	16,013	15,490	3.38%	0.01%
<i>Totals, Major Taxes and Licenses</i>	120,985,360	120,243,792	0.62%	60.41%
<i>Totals, Minor Revenues</i>	27,718,474	28,848,470	-3.92%	13.84%
Grand Total	\$148,703,834	\$149,092,262	-0.26%	74.25%
Total State Revenue	\$200,268,672	\$200,963,391	-0.35%	100.00%
Major Taxes	\$172,550,198	\$172,114,921	0.25%	

Please note: Percentage detail may not compute to totals due to rounding.

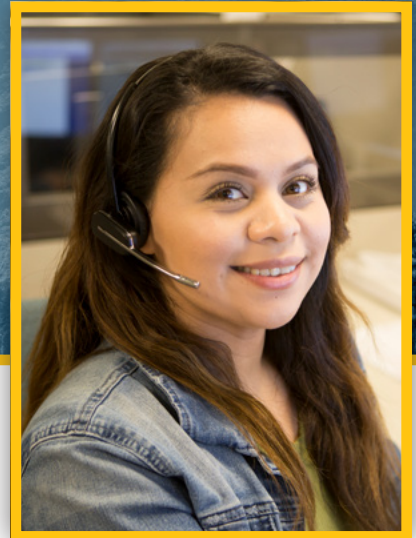
Source: http://ebudget.ca.gov/2020-21/pdf/BudgetSummary/BS_SCH8.pdf
http://ebudget.ca.gov/2021-22/pdf/BudgetSummary/BS_SCH8.pdf

¹ Includes revenues from the state portion of the sales and use tax, including the Local Revenue Fund and Local Revenue Fund 2011. Does not include Bradley-Burns local tax, special districts, or local public safety fund.

² Includes electrical energy, cannabis, natural gas, emergency telephone, and environmental fees.

* Source: CDTFA.





TAXPAYER RESOURCES

CDTFA is improving taxpayer services by expanding our online services, increasing our outreach and education efforts, and making it simpler for taxpayers to comply. CDTFA strives to provide the tools, information, and customer service necessary to help taxpayers understand and fulfill their tax obligations. To accomplish this, 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.

Customer Service Center: 1-800-400-7115 (CRS:711)

In fiscal year 2019-20, CDTFA's Customer Service Center (CSC) received 652,850 calls from the general public, tax practitioners, and taxpayers. The average wait time was two minutes and thirty-four seconds, down 68 percent from fiscal year 2018-19. This fiscal year, the CSC responded to 28,441 general questions via email and assisted 10,100 customers through a Live Chat option on CDTFA's website, which was introduced in November 2019.

Taxpayer Resources

Taxpayers and Public Outreach

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

Earlier in fiscal year 2019-20, CDTFA offered a variety of in-person and online training seminars and classes to the public.

As in-person seminars were curtailed due to the COVID-19 pandemic, taxpayers were able to take advantage of a variety of online educational products. CDTFA's [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. In fiscal year 2019-20, CDTFA conducted 338 classes between the in-person events and online seminars.

New Industry and Tax and Fee Guides

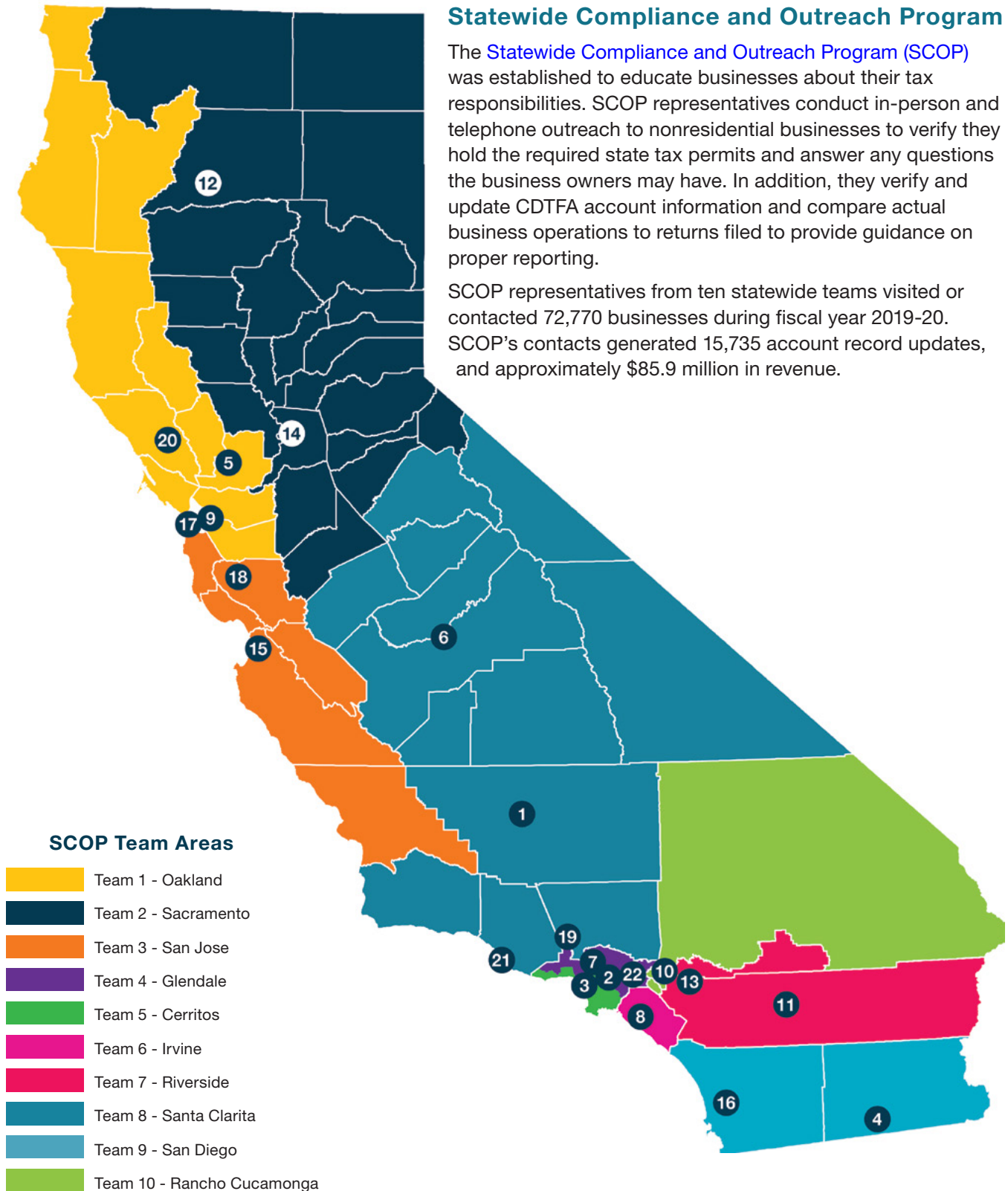
[Industry guides](#) are a one-stop-shop for business owners and operators looking for relevant information on key tax and fee issues. These guides are a source of basic information that complement CDTFA's many online publications. Four new industry and tax and fee guides debuted in fiscal year 2019-20:

- [Local District Tax Guide for Retailers](#)
- [Marketplace Facilitator Act](#)
- [Tax Guide for the Gig Economy](#)
- [Tax Guide for Photography](#)

Statewide Compliance and Outreach Program

The [Statewide Compliance and Outreach Program \(SCOP\)](#) was established to educate businesses about their tax responsibilities. SCOP representatives conduct in-person and telephone outreach to nonresidential businesses to verify they hold the required state tax permits and answer any questions the business owners may have. 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 72,770 businesses during fiscal year 2019-20. SCOP's contacts generated 15,735 account record updates, and approximately \$85.9 million in revenue.



Taxpayer Assistance

Taxpayers' Rights Advocate Office

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

- Investigates taxpayer complaints or problems when issues arise;
- Monitors CDTFA programs for compliance with the Taxpayers' Bill of Rights;
- Recommends new or revised policies and procedures;
- Ensures taxpayer educational materials are clear and understandable; and
- Conducts Taxpayers' Bill of Rights meetings to give the public an opportunity to express their concerns and provide suggestions and comments.

In fiscal year 2019-20, the Taxpayers' Rights Advocate Office (TRAO) assisted 691 businesses and worked closely with CDTFA professionals to implement several recommendations for improving and easing the burden of compliance. This year's accomplishments are summarized in the *Taxpayers' Rights Advocate's 2019-20 Annual Report*. The report, available on CDTFA's website, describes the Taxpayers' Rights Advocate Office's involvement in new projects to assist taxpayers, identifies work in process, contains examples of services provided to taxpayers, 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, coordinates 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 two CDTFA tax counsels.

In fiscal year 2019-20, TAAP accepted 107 cases into the program, and resolved 76 cases.

More information about the program can be found in the *Taxpayers' Rights Advocate's 2019-20 Annual Report*. Contact information is available on CDTFA's website through the [Taxpayers' Rights Advocate Office](#) page.

Interpreter Services

CDTFA's Diversity and Inclusion Office maintains lists of team members who are available to assist taxpayers or members of the public in a wide range of languages other than English.



Welcoming Feedback

Online Services Survey

CDTFA appreciates feedback. Our online services survey allows users to provide valuable feedback about customer satisfaction.

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 CDTFA improve its overall level of service. In fiscal year 2019-20, 98.7 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 members and is also available on CDTFA's [website](#). CDTFA received more than 2,901 survey responses, with 99.7 percent of the respondents indicating they were pleased with the quality of public service provided.

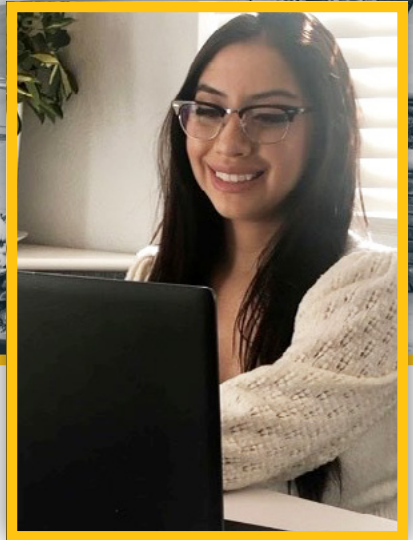
Audit Survey

During a CDTFA tax and fee audit, field auditors are expected to adhere to the highest ethical and professional standards, and to conduct themselves appropriately. The auditors are also expected to administer the tax and fee laws 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 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, CDTFA makes every attempt to contact the individual and address the issues raised. CDTFA team members work closely with the Taxpayers' Rights Advocate Office to help taxpayers who have not been able to resolve matters through the normal channels.







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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 sections of the report (which come from CDTFA's Accounting Division).

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1 — Summary of Revenues by Tax Program - Fiscal Years 2013-14 to 2019-20 (1 of 3)

Tax Program	Revenue Account	2019-20	Yr-to-Yr Change
Alcoholic Beverage Taxes^v:	General Fund	\$382,745,000	1.3%
Taxes on Beer and Wine	-	168,853,000	0.9%
Taxes on Distilled Spirits	-	213,892,000	1.7%
Cigarette and Tobacco Products Taxes:	-	1,977,967,000	-4.2%
Breast Cancer Research Cigarette Stamp Tax	Breast Cancer Fund	11,912,000	-3.7%
Children and Families First Cigarette Stamp Tax	CA Children and Families First	336,129,000	-3.9%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund [*]	CA HC Research and Prevention Tobacco Tax Act of 2016	1,342,533,000	-4.3%
Cigarette and Tobacco Products Licensing Fee	Cigarette and Tobacco Products Compliance	10,585,000	-2.6%
Cigarette and Tobacco Products Surtax	Cigarette and Tobacco Products Surtax	217,050,000	-4.1%
Cigarette Tax	General Fund	59,758,000	-3.7%
Cannabis Taxes	California Cannabis Tax Fund	426,345,000	63.3%
Electrical Energy Tax	Energy Resources Surcharge	62,359,000	-10.9%
Emergency Telephone Users' Surcharge	State Emergency Telephone Number Account	111,890,000	107.0%
Prepaid Mobile Telephony Services^p	Mobile Telephony Services (MTS) Surcharge-State	1,866,000	-77.6%
Local Charges for Prepaid Telephony Services	Mobile Telephony Services (MTS) Surcharge-Local	1,167,000	N/A
Environmental Taxes and Fees	-	709,564,000	-5.0%
Childhood Lead Poisoning Prevention Fee	Childhood Lead Poisoning Prevention Fund	20,993,000	-0.8%
Electronic Waste Recycling Fee	Electronic Waste Recovery and Recycling Account	92,758,000	6.3%
Fire Prevention Fee ^w	State Responsibility Area Fire Prevention	30,000	-95.0%
Hazardous Substances Taxes and Fees ^s	Hazardous Waste and Toxic Substances Control Accounts	96,053,000	1.8%
Integrated Waste Management Fee	Integrated Waste Management Account	53,020,000	-2.6%
Lead-Acid Battery Cleanup Fee	Lead-Acid Battery Fund	10,540,000	-35.5%
Marine Invasive Species Control Fee	Marine Invasive Species Control Fund	4,829,000	-10.3%
Occupational Lead Poisoning Prevention Fee	Occupational Lead Poisoning Prevention Account	3,365,000	-7.2%
Oil Spill Fees	Oil Spill Prevention and Administration Fund	41,346,000	-10.3%
Tire Recycling Fee	California Tire Recycling Management Fund	58,361,000	-5.8%
Underground Storage Tank Fee	Underground Storage Tank Clean-up Fund	304,443,000	-9.3%
Water Rights Fee	Water Rights Fund	23,824,000	20.2%
Fuel Taxes:	-	7,526,176,000	-1.7%
Diesel and Use Fuel Taxes	Highway Users Tax Account	1,220,756,000	-0.6%
Motor Vehicle Fuel Taxes	State Transportation Fund	6,305,420,000	-1.9%
Gasoline Tax ^q	State Transportation Fund, Various Accounts	6,302,872,000	-1.9%
Jet Fuel Tax	State Transportation Fund, Aeronautics Account	2,548,000	-23.6%
Insurance Taxes^{t,v}	General Fund	2,552,554,000	7.3%
Lumber Products Assessment Fee⁹	Timber Regulation and Forest Restoration Fund	50,379,000	66.3%
Natural Gas Surcharge Fee	Gas Consumption Surcharge Fund	635,247,000	-0.5%
Timber Yield Tax	Timber Harvest Counties	9,527,000	-24.1%
Sales and Use Taxes and Fees:	-	59,188,249,000	-0.7%
Retail Sales Tax	-	59,184,798,000	-0.7%
City and County Taxes ^l	Local Government Fund	7,138,258,000	-1.7%
County Local Transportation Fund	Local Government Fund	1,784,548,000	-1.6%
Special Taxing Jurisdictions	Local Government Fund	9,564,367,000	3.0%
Fiscal Recovery Fund Sales Tax ^l	Fiscal Recovery Fund	-	N/A
Local Revenue Fund 2011 State Sales Tax ^k	Local Revenue Fund 2011	7,090,547,000	-0.4%
Local Revenue Fund State Sales Tax	Local Revenue Fund	3,582,842,000	-2.3%
Public Safety Fund Sales Tax	Public Safety Fund	3,582,856,000	-2.3%
State Taxes ^{u,l}	General Fund	26,438,119,000	-1.3%
Fees ^m	General Fund	3,262,000	-48.6%
Managed Care Sales Taxⁿ	Children's Health and Human Services Special Fund	3,451,000	N/A
Total Revenues^o	-	\$73,636,034,000	-0.4%

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. Revenues in table do not include administrative fees.

See [page 47](#) for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1 — Summary of Revenues by Tax Program - Fiscal Years 2013-14 to 2019-20 (2 of 3)

Tax Program	2018-19	Yr-to-Yr Change	2017-18	Yr-to-Yr Change	2016-17	Yr-to-Yr Change
Alcoholic Beverage Taxes^v:	\$377,682,000	0.4%	\$376,094,000	2.1%	\$368,357,000	-0.1%
Taxes on Beer and Wine	167,282,000	-2.3%	171,256,000	0.2%	170,954,000	0.1%
Taxes on Distilled Spirits	210,400,000	2.7%	204,838,000	3.8%	197,403,000	-0.2%
Cigarette and Tobacco Products Taxes:	2,064,198,000^r	-4.3%^r	2,155,832,000^r	73.1%^r	1,245,284,000^r	47.9%^r
Breast Cancer Research Cigarette Stamp Tax	12,375,000 ^r	-5.6% ^r	13,103,000 ^r	-18.2% ^r	16,021,000 ^r	-5.7% ^r
Children and Families First Cigarette Stamp Tax	349,773,000	-3.9%	363,966,000	-14.7%	426,730,000	-7.5%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund [*]	1,402,831,000	-4.9%	1,475,740,000	N/A	466,551,000	N/A
Cigarette and Tobacco Products Licensing Fee	10,866,000	3.2%	10,533,000	11.0%	9,492,000	404.9%
Cigarette and Tobacco Products Surtax	226,325,000	-0.4%	227,237,000	-7.7%	246,137,000	-10.9%
Cigarette Tax	62,027,000	-4.9%	65,254,000	-18.8%	80,352,000	-5.9%
Cannabis Taxes	261,158,000	N/A	56,369,000	N/A	-	-
Electrical Energy Tax	69,966,000	1.6%	68,863,000	-4.7%	72,280,000	-4.3%
Emergency Telephone Users' Surcharge	54,045,000	-10.7%	60,530,000	-23.1%	78,704,000	-3.6%
Prepaid Mobile Telephony Services^p	8,333,000	-55.4%	18,672,000	-49.7%	37,141,000^p	N/A
Local Charges for Prepaid Telephony Services	-	N/A	-	N/A	-	N/A
Environmental Taxes and Fees	746,604,000	-3.1%	770,443,000	-3.6%	798,802,000	1.7%
Childhood Lead Poisoning Prevention Fee	21,172,000	-0.3%	21,230,000	-0.1%	21,246,000	2.8%
Electronic Waste Recycling Fee	87,273,000	5.1%	83,077,000	15.6%	71,847,000	15.3%
Fire Prevention Fee ^w	598,000	-96.1%	15,330,000	-81.2%	81,479,000	-0.3%
Hazardous Substances Taxes and Fees ^s	94,344,000	-2.1%	96,405,000	3.7%	92,963,000	7.4%
Integrated Waste Management Fee	54,412,000	-1.4%	55,160,000	9.1%	50,547,000	5.1%
Lead-Acid Battery Cleanup Fee	16,332,000	-5.2%	17,236,000	N/A	2,000	N/A
Marine Invasive Species Control Fee	5,383,000	-3.2%	5,562,000	16.9%	4,758,000	6.6%
Occupational Lead Poisoning Prevention Fee	3,625,000	4.9%	3,457,000	-0.4%	3,472,000	2.5%
Oil Spill Fees	46,078,000	-1.1%	46,596,000	1.6%	45,880,000	1.9%
Tire Recycling Fee	61,982,000	0.5%	61,649,000	-1.9%	62,873,000	2.8%
Underground Storage Tank Fee	335,590,000	-3.3%	346,982,000	-0.1%	347,452,000	-2.4%
Water Rights Fee	19,815,000	11.6%	17,761,000	9.1%	16,282,000	2.5%
Fuel Taxes:	7,655,872,000	13.2%	6,763,339,000	38.8%	4,871,350,000	-3.3%
Diesel and Use Fuel Taxes	1,228,289,000	38.8%	884,660,000	62.5%	544,281,000	22.7%
Motor Vehicle Fuel Taxes	6,427,583,000	9.3%	5,878,678,000	35.9%	4,327,069,000	-5.8%
Gasoline Tax ^e	6,424,246,000	9.3%	5,875,432,000	35.9%	4,323,746,000	-5.9%
Jet Fuel Tax	3,337,000	2.8%	3,246,000	-2.3%	3,323,000	6.7%
Insurance Taxes^{lv}	2,378,820,000	3.7%	2,294,855,000	0.8%	2,277,030,000	-2.0%
Lumber Products Assessment Fee⁹	30,302,000	-36.6%	47,807,000	15.5%	41,409,000	-2.3%
Natural Gas Surcharge Fee	638,354,000	3.2%	618,819,000	-5.5%	654,994,000	0.7%
Property Taxes	-	N/A	-	N/A	1,460,599,000	5.0%
Local Taxes on State-Assessed Properties ^h	-	N/A	-	N/A	1,442,720,000	5.1%
Private Car Taxes ⁱ	-	N/A	-	N/A	9,169,000	-8.2%
Timber Yield Tax	12,558,000	-22.1%	16,117,000	85.0%	8,710,000	2.4%
Sales and Use Taxes and Fees:	59,601,325,000	4.3%	57,158,792,000	6.2%	53,826,843,000	-0.4%
Retail Sales Tax	59,601,325,000	4.6%	56,999,020,000	6.7%	53,436,672,000	2.0%
City and County Taxes ^l	7,258,734,000	4.1%	6,974,708,000	4.5%	6,677,197,000	21.2%
County Local Transportation Fund	1,814,358,000	4.3%	1,739,792,000	4.2%	1,669,305,000	3.2%
Special Taxing Jurisdictions	9,288,161,000	10.9%	8,381,507,000	32.5%	6,324,383,000	1.8%
Fiscal Recovery Fund Sales Tax ^l	-	N/A	-	N/A	-	N/A
Local Revenue Fund 2011 State Sales Tax ^k	7,120,886,000	1.5%	7,016,222,000	4.5%	6,711,222,000	4.6%
Local Revenue Fund State Sales Tax	3,666,793,000	4.3%	3,515,419,000	4.6%	3,360,682,000	4.5%
Public Safety Fund Sales Tax	3,666,836,000	4.3%	3,515,485,000	4.6%	3,360,678,000	4.5%
State Taxes ^{sl}	26,779,216,000	3.6%	25,840,026,000	2.0%	25,321,221,000	0.3%
Fees ^m	6,341,000	-60.0%	15,860,000	32.3%	11,984,000	1.3%
Managed Care Sales Taxⁿ	-	-100%	159,772,000	-59.1%	390,171,000	-76.3%
Total Revenues^o	\$73,899,217,000^r	5.0%	\$70,406,534,000^r	7.1%	\$65,732,793,000^r	0.1%

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. Revenues in table do not include administrative fees.

See page 47 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1 — Summary of Revenues by Tax Program - Fiscal Years 2013-14 to 2019-20 (3 of 3)

Tax Program	2015-16	Yr-to-Yr Change	2014-15	Yr-to-Yr Change	2013-14	Yr-to-Yr Change
Alcoholic Beverage Taxes^v:	\$368,699,000	3.2%	\$357,390,000	0.9%	\$354,315,000	-0.6%
Taxes on Beer and Wine	170,843,000	1.2%	168,887,000	1.0%	167,209,000	-1.1%
Taxes on Distilled Spirits	197,856,000	5.0%	188,503,000	0.7%	187,105,000	-0.2%
Breast Cancer Research Cigarette Stamp Tax	16,986,000 ^r	-1.4% ^r	17,226,000 ^r	-0.3% ^r	17,270,000 ^r	-19.3% ^r
Children and Families First Cigarette Stamp Tax	461,427,000	0.1%	460,847,000	-0.3%	462,329,000	-3.8%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund [*]	-	-	-	-	-	-
Cigarette and Tobacco Products Licensing Fee	1,880,000	3.9%	1,808,000	-0.8%	1,822,000	7.4%
Cigarette and Tobacco Products Surtax	276,391,000	3.2%	267,935,000	-0.4%	268,907,000	-3.2%
Cigarette Tax	85,352,000	-1.1%	86,327,000	-0.1%	86,384,000	-4.1%
Cannabis Taxes	-	-	-	-	-	-
Electrical Energy Tax	75,541,000	2.8%	73,457,000	2.0%	72,033,000	0.5%
Emergency Telephone Users' Surcharge	81,606,000	-16.4%	97,665,000	14.6%	85,224,000	7.7%
Prepaid Mobile Telephony Services^p	17,832,000	N/A	-	-	-	-
Local Charges for Prepaid Telephony Services	5,047,000	N/A	-	-	-	-
Environmental Taxes and Fees	785,109,000	16.1%	676,194,000	-8.5%	738,835,000	2.7%
Childhood Lead Poisoning Prevention Fee	20,668,000	0.5%	20,564,000	-5.6%	21,794,000	-10.4%
Electronic Waste Recycling Fee	62,325,000	5.0%	59,376,000	3.1%	57,615,000	-33.7%
Fire Prevention Fee ^w	81,728,000	-0.2%	81,860,000	-43.0%	143,500,000	90.8%
Hazardous Substances Taxes and Fees ^s	86,523,000	1.5%	85,265,000	8.5%	78,553,000	8.3%
Integrated Waste Management Fee	48,093,000	7.8%	44,602,000	3.1%	43,276,000	5.8%
Lead-Acid Battery Cleanup Fee	-	-	-	-	-	-
Marine Invasive Species Control Fee	4,462,000	3.3%	4,319,000	2.7%	4,205,000	-7.1%
Occupational Lead Poisoning Prevention Fee	3,387,000	3.7%	3,266,000	6.9%	3,057,000	-4.7%
Oil Spill Fees	45,011,000	6.8%	42,140,000	35.7%	31,057,000	-0.9%
Tire Recycling Fee	61,131,000	8.5%	56,365,000	6.4%	52,994,000	1.9%
Underground Storage Tank Fee	355,902,000	35.3%	262,973,000	-9.1%	289,197,000	-8.2%
Water Rights Fee	15,880,000	2.7%	15,463,000	13.8%	13,589,000	-0.3%
Fuel Taxes:	5,039,373,000	-12.3%	5,745,044,000	-6.2%	6,122,710,000	10.6%
Diesel and Use Fuel Taxes	443,560,000	20.5%	368,127,000	3.2%	356,735,000	9.0%
Motor Vehicle Fuel Taxes	4,595,813,000	-14.5%	5,376,917,000	-6.7%	5,765,975,000	10.7%
Gasoline Tax ^e	4,592,700,000	-14.5%	5,374,334,000	-6.8%	5,763,417,000	10.7%
Jet Fuel Tax	3,113,000	20.5%	2,583,000	1.0%	2,558,000	-3.2%
Insurance Taxes^{lv}	2,324,577,000	4.2%	2,230,738,000	3.5%	2,156,114,000	4.5%
Lumber Products Assessment Fee⁹	42,388,000	19.9%	35,366,000	-0.2%	35,441,000	142.1%
Natural Gas Surcharge Fee	650,739,000	18.1%	550,925,000	2.1%	539,741,000	-16.6%
Property Taxes	1,390,763,000	8.6%	1,280,338,000	26.0%	1,016,442,000	3.5%
Local Taxes on State-Assessed Properties ^h	1,372,264,000	8.8%	1,261,819,000	26.3%	998,800,000	3.4%
Private Car Taxes ⁱ	9,991,000	12.0%	8,925,000	4.6%	8,529,000	8.1%
Timber Yield Tax	8,509,000	-11.3%	9,594,000	5.3%	9,113,000	16.0%
Sales and Use Taxes and Fees:	54,054,768,000	3.8%	52,069,235,000	7.4%	48,487,497,000	8.5%
Retail Sales Tax	52,407,325,000	3.6%	50,600,175,000	5.4%	48,006,801,000	7.4%
City and County Taxes ^l	5,508,688,000	16.0%	4,747,161,000	2.3%	4,639,502,000	6.1%
County Local Transportation Fund	1,617,948,000	2.0%	1,586,038,000	4.0%	1,524,349,000	4.5%
Special Taxing Jurisdictions	6,215,079,000	6.7%	5,823,144,000	2.6%	5,676,806,000	13.9%
Fiscal Recovery Fund Sales Tax ^l	963,111,000	-39.2%	1,583,880,000	3.4%	1,531,735,000	6.1%
Local Revenue Fund 2011 State Sales Tax ^k	6,413,958,000	3.3%	6,210,057,000	5.5%	5,884,731,000	6.7%
Local Revenue Fund State Sales Tax	3,214,844,000	1.1%	3,179,652,000	2.5%	3,102,388,000	6.4%
Public Safety Fund Sales Tax	3,214,844,000	1.1%	3,179,652,000	2.5%	3,102,391,000	6.4%
State Taxes ^{n,l}	25,247,023,000	4.0%	24,277,827,000	7.8%	22,531,214,000	7.0%
Fees ^m	11,831,000	-7.3%	12,763,000	-6.7%	13,684,000	7.4%
Managed Care Sales Taxⁿ	1,647,442,000	12.1%	1,469,060,000	205.6%	480,697,000	N/A
Total Revenues^o	\$65,678,478,000^r	2.7%	\$63,950,495,000^r	5.8%	\$60,445,064,000^r	7.9%

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. Revenues in table do not include administrative fees.

See page 47 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 1 — Summary of Revenues by Tax Program by Fiscal Year - Fiscal Years 2013-14 to 2019-20
(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 that 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.
- ⁱ Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- ^j Effective July 1, 2004, this 1/4 percent special tax was imposed. This tax expired on December 31, 2015.
- ^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 taxes 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 2016-17, State Controller's Office did not setup the transfer accounts for MTS, therefore revenues received were allocated to the agencies. The revision for FY 2016-17 reflects the actual MTS revenues prior allocation to the agencies. The Prepaid Mobile Telephony Services Surcharge ended in November 2018.
- ^q Effective July 1, 2017, CDTFA no longer administers this program.
- ^r Revised.
- ^s Effective FY 2018-19, Hazardous Substances Taxes and Fee Tax Program excludes Activity Fees of \$1,776,221; FY 2019-20 Hazardous Substances Taxes and Fee Tax Program excludes Activity Fees of \$239.
- ^t Alcohol and Insurance administered by CDTFA pursuant to an interagency agreement with BOE.
- ^u Fire Prevention Fee Program ended in June 2017.
- ^v The amount represents the funds collected due to the passage of Proposition 56 for the fiscal year. This information is being provided under the provision of R&TC section 30130.56(c).



ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 2 — Summary of Expenditures of the California Department of Tax and Fee Administration -
Fiscal Years 2018-19 and 2019-20**

Function	Expenditures	
	FY 2019-20	FY 2018-19
Personnel Services	\$470,888,000	\$457,050,000
Operating Expenses and Equipment:	-	-
General Expense	16,259,000	12,516,000
Printing	548,000	654,000
Communications	4,839,000	3,386,000
Postage	2,287,000	2,251,000
Insurance	46,000	59,000
Travel—In-State	3,223,000	2,887,000
Travel—Out-of-State	1,700,000	1,950,000
Training	578,000	841,000
Facilities Operations	47,855,000	48,021,000
Utilities	209,000	202,000
Consulting and Professional Services:		
Interdepartmental	15,189,000	14,272,000
External	20,179,000	46,504,000
Consolidated Data Center	10,649,000	8,898,000
Data Processing	9,144,000	8,811,000
Central Administrative Services	-	-
Equipment	1,560,000	2,008,000
Other Items of Expense	413,000	194,000
Totals, Operating Expenses, and Equipment	\$134,678,000	\$153,454,000
Totals, Expenditures	\$605,566,000	\$610,504,000
Reimbursements	-218,356,000	-207,904,000
Special Funds	-81,323,000	-74,140,000
Federal Funds	-28,000	-34,000
Net Expenditures (General Fund)	\$305,859,000^a	\$328,426,000^b

^a FY 2019-20 includes programs administered by CDTFA according to an interagency agreement with the California State Board of Equalization, which contains County- and State-Assessed Property programs total cost of \$5,654,000.

^b FY 2018-19 includes programs administered by CDTFA according to an interagency agreement with the California State Board of Equalization, which contains County- and State-Assessed Property programs total cost of \$5,630,000.



ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 3 — Summary of Total Costs of Performing California Department of Tax and Fee Administration Functions - Fiscal Year 2019-20

Program	CDTFA Expenditures ^a	Revenues	Ratio of CDTFA Expenditures to Revenues
Timber Tax	\$1,414,000	\$9,527,000	14.85%
Sales and Use Tax ^e	504,720,000	59,188,249,000	.85%
Hazardous Substances Tax	4,491,000	96,053,000	4.68%
Alcoholic Beverage Tax	3,689,000	382,745,000	.96%
Tire Recycling Fee	2,183,000	58,361,000	3.74%
Cigarette and Tobacco Products Tax	22,524,000	1,967,382,000	1.14%
Cigarette and Tobacco Products Licensing ^f	10,174,000	10,585,000	96.11%
Transportation Fund Tax ^g	29,902,000	7,526,176,000	.40%
Occupational Lead Poisoning Prevention Fee	918,000	3,365,000	27.29%
Integrated Waste Management	472,000	53,020,000	.89%
Underground Storage Tank Fee	3,881,000	304,443,000	1.27%
Oil Spill Prevention	316,000	41,346,000	.77%
Energy Resources Surcharge	289,000	62,359,000	.46%
Annual Water Rights Fee	688,000	23,824,000	2.89%
Childhood Lead Poisoning Prevention Fee	291,000	20,993,000	1.39%
Marine Invasive Species Fee	407,000	4,829,000	8.43%
Fire Prevention Fee ^h	391,000	30,000	N/A
Emergency Telephone Users Surcharge	783,000	111,890,000	.70%
eWaste Recycling Fee	2,964,000	92,758,000	3.20%
Lumber Products Assessment Fee	568,000	50,379,000	1.13%
Prepaid Mobile Telephony Services Surcharge	692,000	3,033,000	22.81%
Insurance Tax ^c	284,000	2,552,554,000	.01%
Natural Gas Surcharge	841,000	635,247,000	.13%
Lead-Acid Battery	1,180,000	10,540,000	11.19%
Cannabis Excise Tax	5,760,000	426,345,000	1.35%
Appeals from Other Governmental Programs ^c	88,000	-	-
Administration and Support:			
Distributed to Other Programs ⁱ	-	-	-
Non-CDTFA Programs (Reimbursable) ^c	-	-	-
Totals	\$599,912,000	\$73,636,034,000	.81%
Excluding costs not associated with CDTFA revenue generation ^c	\$599,538,000	-	.81%
Reimbursements	-218,356,000	-	-
Special Funds	-81,323,000	-	-
Federal Funds	-28,000	-	-
Net Totals, Programs^y	\$300,205,000	\$73,636,034,000	-

Note: Detail may not compute to total due to rounding

^a Format conforms to Program Budget presentation.

^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 wholesalers, distributors, retailers, and one-time license fees on manufacturer and importers.

^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 State Controller.

^h These administrative costs are already allocated to the above tax programs.

ⁱ Fire Prevention Fee program ended in June 2017.

^y Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

SALES AND USE TAXES

**TABLE 18 — State Sales and Use Tax Collections and Number of Sites -
Fiscal Years 1933-34 to 2019-20 (1 of 2)**

Fiscal Year	General Fund Tax Rate July 1	Collections ^a			Number of Sites ^c		
		Taxes	Fees ^b	Total Collections	Sales and Use Tax	Use Tax	Total Sites ^w
2019-20	3.9375	\$26,438,119,000	\$3,262,000	\$26,441,381,000	1,237,625	N/A	1,237,625
2018-19	3.9375	26,779,216,000	6,341,000	26,785,557,000	1,220,633 ^v	N/A ^v	1,220,633 ^v
2017-18	3.9375	25,840,026,000 ^r	15,860,000	25,855,886,000 ^r	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	93,720	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 ^l	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	-	-
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 ⁱ	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	-	-

SALES AND USE TAXES

**TABLE 18 — State Sales and Use Tax Collections and Number of Sites -
Fiscal Years 1933-34 to 2019-20 (2 of 2)**

Fiscal Year	General Fund Tax Rate July 1	Collections ^a			Number of Sites ^c		
		Taxes	Fees ^b	Total Collections	Sales and Use Tax	Use Tax	Total Sites ^w
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	3.00 ^s	70,202,000 ^s	224,000 ^s	70,426,000 ^s	180,544 ^s	-	-
1934-35	2.50	56,532,000	67,000	56,599,000	185,748	-	-
1933-34	2.50 ^t	33,129,000 ^t	215,000	33,344,000	N/A	-	-

^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 sites 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 CDTFA), and report and pay use tax on their taxable purchases directly to the BOE (prior to CDTFA).

^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.

^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 sites. Revised.

^r. 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 sites are from July 1, 2017, through May 1, 2018.

^v. The number of sites are from July 1, 2018, through June 28, 2019. Data from CDTFA-Data Analysis Section. Use Tax shows "N/A" as data are grouped in Total Sites.

^w. Starting FY 2019-20, "Permits" changed to "Sites".

SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties from Local Sales and Use Taxes -
Fiscal Year 2019-20 (1 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Alameda County	\$23,147,535	Pinole	3,734,931	Westmorland	345,802
Alameda	10,679,951	Pittsburg	9,317,467	Total	\$27,138,434
Albany	2,626,250	Pleasant Hill	9,412,756	Inyo County	\$1,660,576
Berkeley	17,576,013	Richmond	16,240,814	Bishop	2,154,968
Dublin	22,387,197	San Pablo	2,434,428	Total	\$3,815,543
Emeryville	8,468,312	San Ramon	10,945,580	Kern County	\$45,745,492
Fremont	50,815,977	Walnut Creek	25,281,949	Arvin	869,881
Hayward	38,409,400	Total	\$176,987,197	Bakersfield	71,465,246
Livermore	34,841,379	Del Norte County	\$1,204,265	California City	413,099
Newark	12,652,450	Crescent City	1,518,071	Delano	5,575,920
Oakland	53,312,758	Total	\$2,722,336	Maricopa	29,853
Piedmont	176,791	El Dorado County	\$15,079,239	McFarland	381,490
Pleasanton	21,163,630	Placerville	5,194,295	Ridgecrest	3,250,192
San Leandro	32,578,518	South Lake Tahoe	5,033,580	Shafter	18,465,893
Union City	10,048,456	Total	\$25,307,113	Taft	1,493,997
Total	\$338,884,616	Fresno County	\$27,967,855	Tehachapi	3,112,930
Alpine County	\$152,355	Clovis	21,329,912	Wasco	1,483,452
Total	\$152,355	Coalinga	888,596	Total	\$152,287,445
Amador County	\$3,118,256	Firebaugh	1,034,920	Kings County	\$3,041,131
Amador City	15,712	Fowler	1,449,556	Avenal	312,254
lone	211,051	Fresno	92,454,480	Corcoran	1,123,369
Jackson	917,233	Huron	193,306	Hanford	11,989,167
Plymouth	209,749	Kerman	1,853,901	Lemoore	2,111,276
Sutter Creek	362,672	Kingsburg	1,228,160	Total	\$18,577,198
Total	\$4,834,671	Mendota	715,650	Lake County	\$3,282,006
Butte County	\$6,214,300	Orange Cove	190,531	Clearlake	1,902,884
Biggs	24,814	Parlier	388,686	Lakeport	1,379,332
Chico	24,348,593	Reedley	1,757,209	Total	\$6,564,222
Gridley	1,203,569	San Joaquin	216,369	Lassen County	\$953,135
Oroville	5,373,555	Sanger	2,489,460	Susanville	1,434,907
Paradise	570,522	Selma	6,629,203	Total	\$2,388,042
Total	\$37,735,353	Total	\$160,787,794	Los Angeles County	\$65,997,511
Calaveras County	\$3,613,826	Glenn County	\$1,515,100	Agoura Hills	4,289,923
Angels Camp	910,186	Orland	2,093,185	Alhambra	16,382,861
Total	\$4,524,011	Willows	1,398,204	Arcadia	10,594,167
Colusa County	\$2,044,326	Total	\$5,006,489	Artesia	2,675,089
Colusa	1,535,141	Humboldt County	\$5,712,861	Avalon	913,608
Williams	1,312,728	Arcata	2,577,879	Azusa	6,648,956
Total	\$4,892,196	Blue Lake	38,400	Baldwin Park	6,514,573
Contra Costa County	\$17,029,340	Eureka	10,056,932	Bell	2,684,806
Antioch	15,410,926	Ferndale	155,536	Bell Gardens	2,962,778
Brentwood	8,574,689	Fortuna	1,811,592	Bellflower	6,033,289
Clayton	490,448	Rio Dell	216,041	Beverly Hills	32,709,409
Concord	35,657,297	Trinidad	135,235	Bradbury	1,103
Danville	5,581,365	Total	\$20,704,477	Burbank	38,725,368
El Cerrito	2,908,396	Imperial County	\$3,735,464	Calabasas	5,699,556
Hercules	2,668,940	Brawley	2,753,038	Carson	28,138,374
Lafayette	2,901,828	Calexico	4,387,611	Cerritos	33,794,385
Martinez	4,289,073	Calipatria	212,766	Claremont	4,376,010
Moraga	1,043,861	El Centro	13,249,588	Commerce	21,109,327
Oakley	2,005,682	Holtville	392,105	Compton	8,940,933
Orinda	1,057,427	Imperial	2,062,060	Covina	8,797,806

SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties from Local Sales and Use Taxes -
Fiscal Year 2019-20 (2 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Cudahy	1,043,403	Santa Clarita	36,626,085	Total	\$1,009,304
Culver City	20,564,622	Santa Fe Springs	28,803,197	Mono County	\$663,643
Diamond Bar	4,728,813	Santa Monica	37,097,513	Mammoth Lakes	2,334,703
Downey	22,028,434	Sierra Madre	337,867	Total	\$2,998,346
Duarte	5,636,199	Signal Hill	19,655,551	Monterey County	\$12,188,477
El Monte	17,225,292	South El Monte	5,127,817	Carmel	2,256,968
El Segundo	13,420,904	South Gate	10,434,732	Del Rey Oaks	362,518
Gardena	11,655,328	South Pasadena	2,103,652	Gonzales	1,035,921
Glendale	43,187,196	Temple City	2,026,525	Greenfield	1,219,852
Glendora	8,562,151	Torrance	48,216,892	King City	1,577,831
Hawaiian Gardens	944,186	Vernon	9,183,342	Marina	2,594,265
Hawthorne	17,105,217	Walnut	1,958,148	Monterey	8,052,292
Hermosa Beach	2,823,380	West Covina	17,185,639	Pacific Grove	1,912,258
Hidden Hills	5,580	West Hollywood	16,492,740	Salinas	29,972,865
Huntington Park	6,573,004	Westlake Village	4,408,787	Sand City	2,574,833
Industry	33,130,772	Whittier	9,805,035	Seaside	6,902,893
Inglewood	18,580,142	Total	\$1,661,065,987	Soledad	1,086,603
Irwindale	3,662,534	Madera County	\$6,944,150	Total	\$71,737,576
La Canada Flintridge	3,025,182	Chowchilla	1,708,747	Napa County	\$11,419,470
La Habra Heights	41,580	Madera	9,019,397	American Canyon	2,488,304
La Mirada	11,687,251	Total	\$17,672,294	Calistoga	1,006,452
La Puente	3,111,074	Marin County	\$4,690,231	Napa	16,036,286
La Verne	4,545,765	Belvedere	75,203	St. Helena	2,859,166
Lakewood	13,804,046	Corte Madera	6,938,985	Yountville	1,407,476
Lancaster	22,535,050	Fairfax	637,413	Total	\$35,217,153
Lawndale	3,166,106	Larkspur	2,490,128	Nevada County	\$2,889,845
Lomita	1,895,575	Mill Valley	3,075,923	Grass Valley	6,473,088
Long Beach	66,323,151	Novato	8,981,634	Nevada City	1,257,390
Los Angeles	556,287,912	Ross	60,310	Truckee	4,685,288
Lynwood	4,464,171	San Anselmo	1,396,154	Total	\$15,305,612
Malibu	3,695,050	San Rafael	21,533,926	Orange County	\$8,440,142
Manhattan Beach	8,797,241	Sausalito	2,647,898	Aliso Viejo	5,142,447
Maywood	1,877,590	Tiburon	537,033	Anaheim	81,743,178
Monrovia	9,898,344	Total	\$53,064,838	Brea	22,441,832
Montebello	11,835,881	Mariposa County	\$2,196,810	Buena Park	24,276,833
Monterey Park	8,251,603	Total	\$2,196,810	Costa Mesa	58,745,164
Norwalk	11,735,636	Mendocino County	\$6,518,909	Cypress	13,050,813
Palmdale	21,257,642	Fort Bragg	1,676,982	Dana Point	5,524,722
Palos Verdes Estates	220,910	Point Arena	69,719	Fountain Valley	12,194,310
Paramount	8,361,521	Ukiah	6,310,603	Fullerton	22,060,366
Pasadena	34,140,247	Willits	1,517,476	Garden Grove	23,596,598
Pico Rivera	9,452,418	Total	\$16,093,688	Huntington Beach	38,061,444
Pomona	16,993,356	Merced County	\$11,045,969	Irvine	64,894,800
Rancho Palos Verdes	2,317,913	Atwater	3,163,386	La Habra	11,061,068
Redondo Beach	10,144,791	Dos Palos	419,156	La Palma	2,111,786
Rolling Hills	3,178	Gustine	230,565	Laguna Beach	5,038,290
Rolling Hills Estates	1,174,728	Livingston	1,323,115	Laguna Hills	5,194,001
Rosemead	5,539,132	Los Banos	4,627,522	Laguna Niguel	11,859,531
San Dimas	6,423,717	Merced	12,554,876	Laguna Woods	917,096
San Fernando	5,435,387	Total	\$33,364,590	Lake Forest	15,439,463
San Gabriel	3,845,246	Modoc County	\$301,563	Los Alamitos	3,072,842
San Marino	447,081	Alturas	707,741	Mission Viejo	17,718,808

SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties from Local Sales and Use Taxes -
Fiscal Year 2019-20 (3 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Newport Beach	37,451,538	Temecula	35,908,901	Lemon Grove	5,296,971
Orange	46,777,853	Wildomar	1,933,332	National City	18,473,820
Placentia	6,432,134	Total	\$395,171,625	Oceanside	20,937,835
Rancho Santa Margarita	6,599,189	Sacramento County	\$88,210,257	Poway	14,154,013
San Clemente	9,548,759	Citrus Heights	11,891,644	San Diego	288,858,102
San Juan Capistrano	8,295,568	Elk Grove	29,307,947	San Marcos	16,879,850
Santa Ana	47,064,722	Folsom	22,586,486	Santee	15,018,144
Seal Beach	3,977,268	Galt	2,506,147	Solana Beach	3,287,230
Stanton	4,236,421	Isleton	321,385	Vista	17,019,684
Tustin	24,998,938	Rancho Cordova	19,349,056	Total	\$593,473,571
Villa Park	230,280	Sacramento	85,384,523	City and County of San Francisco	\$195,204,711
Westminster	15,951,258	Total	\$259,557,446	Total	\$195,204,711
Yorba Linda	7,689,517	San Benito County	\$2,109,350	San Joaquin County	\$20,558,431
Total	\$671,838,977	Hollister	5,393,313	Escalon	1,023,586
Placer County	\$16,388,793	San Juan Bautista	205,480	Lathrop	5,250,333
Auburn	8,528,491	Total	\$7,708,142	Lodi	13,073,189
Colfax	1,528,310	San Bernardino County	\$37,737,853	Manteca	12,838,426
Lincoln	3,932,630	Adelanto	1,787,451	Ripon	3,562,980
Loomis	1,193,477	Apple Valley	6,514,775	Stockton	55,228,069
Rocklin	15,587,515	Barstow	6,699,017	Tracy	30,985,853
Roseville	53,649,515	Big Bear Lake	2,334,747	Total	\$142,520,867
Total	\$100,808,731	Chino	26,784,626	San Luis Obispo County	\$12,635,694
Plumas County	\$2,299,042	Chino Hills	7,618,920	Arroyo Grande	3,890,866
Portola	298,640	Colton	9,877,477	Atascadero	4,031,461
Total	\$2,597,682	Fontana	40,665,572	Paso Robles	10,039,878
Riverside County	\$31,528,142	Grand Terrace	811,217	Grover Beach	1,730,089
Banning	2,735,577	Hesperia	9,723,037	Morro Bay	1,926,098
Beaumont	5,442,616	Highland	2,861,124	Pismo Beach	2,774,777
Blythe	1,622,764	Loma Linda	10,520,164	San Luis Obispo	16,502,103
Calimesa	959,434	Montclair	12,711,870	Total	\$53,530,966
Canyon Lake	350,005	Needles	495,986	San Mateo County	\$28,248,867
Cathedral City	9,286,663	Ontario	89,829,094	Atherton	296,541
Coachella	3,773,751	Rancho Cucamonga	30,144,896	Belmont	3,521,790
Corona	43,171,402	Redlands	12,581,980	Brisbane	6,145,530
Desert Hot Springs	1,749,830	Rialto	21,511,617	Burlingame	13,194,417
Eastvale	10,418,140	San Bernardino	36,601,548	Colma	11,179,084
Hemet	12,697,247	Twentynine Palms	1,224,350	Daly City	13,084,064
Indian Wells	952,772	Upland	13,087,985	East Palo Alto	3,369,961
Indio	11,799,463	Victorville	21,954,350	Foster City	3,292,437
Jurupa Valley	14,954,711	Yucaipa	3,708,816	Half Moon Bay	2,712,237
La Quinta	9,058,484	Yucca Valley	3,540,837	Hillsborough	136,525
Lake Elsinore	10,074,638	Total	\$411,329,308	Menlo Park	6,752,155
Menifee	8,551,185	San Diego County	\$30,344,633	Millbrae	2,916,956
Moreno Valley	20,633,495	Carlsbad	36,659,765	Pacifica	2,231,207
Murrieta	18,162,042	Chula Vista	34,239,952	Portola Valley	200,708
Norco	7,151,719	Coronado	3,122,242	Redwood City	22,377,880
Palm Desert	19,376,483	Del Mar	1,728,412	San Bruno	7,264,739
Palm Springs	14,169,445	El Cajon	24,555,799	San Carlos	11,082,271
Perris	25,005,725	Encinitas	13,238,349	San Mateo	18,043,696
Rancho Mirage	5,763,362	Escondido	36,068,423	South San Francisco	19,395,171
Riverside	64,652,736	Imperial Beach	1,257,071	Woodside	540,966
San Jacinto	3,287,559	La Mesa	12,333,279	Total	\$175,987,203

SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties from Local Sales and Use Taxes -
Fiscal Year 2019-20 (4 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Santa Barbara County	\$11,553,011	Solano County	\$2,514,650	Tuolumne County	\$5,200,048
Buellton	2,356,386	Benicia	6,243,738	Sonora	2,689,025
Carpinteria	1,742,781	Dixon	9,246,628	Total	\$7,889,073
Goleta	6,570,723	Fairfield	23,449,998	Ventura County	\$10,656,379
Guadalupe	476,643	Rio Vista	1,255,431	Camarillo	13,933,914
Lompoc	4,822,261	Suisun	1,680,982	Fillmore	3,284,862
Santa Barbara	21,627,510	Vacaville	21,106,854	Moorpark	4,079,014
Santa Maria	22,840,334	Vallejo	14,959,554	Ojai	1,687,879
Solvang	1,387,495	Total	\$80,457,835	Oxnard	31,753,300
Total	\$73,377,145	Sonoma County	\$21,587,924	Port Hueneme	1,835,563
Santa Clara County	\$4,690,108	Cloverdale	730,685	Santa Paula	2,478,900
Campbell	11,274,100	Cotati	2,288,485	Simi Valley	18,207,308
Cupertino	35,468,863	Healdsburg	4,365,239	Thousand Oaks	29,971,873
Gilroy	18,169,266	Petaluma	12,746,909	Ventura	24,809,521
Los Altos	2,749,158	Rohnert Park	8,105,200	Total	\$142,698,514
Los Altos Hills	80,431	Santa Rosa	38,795,486	Yolo County	\$4,370,360
Los Gatos	7,103,709	Sebastopol	1,796,159	Davis	7,326,693
Milpitas	26,089,101	Sonoma	3,115,226	West Sacramento	19,699,269
Monte Sereno	12,768	Windsor	4,748,362	Winters	641,011
Morgan Hill	9,452,476	Total	\$98,279,676	Woodland	13,891,319
Mountain View	20,576,385	Stanislaus County	\$28,213,143	Total	\$45,928,652
Palo Alto	32,172,773	Ceres	6,906,999	Yuba County	\$4,611,904
San Jose	210,505,341	Hughson	974,063	Marysville	2,163,775
Santa Clara	56,412,918	Modesto	30,877,225	Wheatland	307,329
Saratoga	1,074,728	Newman	627,358	Total	7,083,008
Sunnyvale	27,259,299	Oakdale	3,520,431	Grand Total	\$7,115,982,422
Total	\$463,091,424	Patterson	6,329,315		
Santa Cruz County	\$11,133,791	Riverbank	3,483,398		
Capitola	5,650,593	Turlock	14,324,785		
Santa Cruz	11,618,071	Waterford	565,376		
Scotts Valley	2,237,140	Total	\$95,822,091		
Watsonville	8,398,657	Sutter County	\$3,887,532		
Total	\$39,038,253	Live Oak	387,616		
Shasta County	\$4,239,389	Yuba City	13,611,050		
Anderson	3,126,321	Total	\$17,886,198		
Redding	25,859,713	Tehama County	\$2,493,428		
Shasta Lake	814,331	Corning	3,011,986		
Total	\$34,039,753	Red Bluff	4,136,057		
Sierra County	\$226,427	Tehama	0		
Loyalton	77,642	Total	\$9,641,471		
Total	\$304,069	Trinity County	\$1,091,299		
Siskiyou County	\$1,122,483	Total	\$1,091,299		
Dorris	34,906	Tulare County	\$13,515,894		
Dunsmuir	150,519	Dinuba	14,068,836		
Etna	88,016	Exeter	843,086		
Fort Jones	239,426	Farmersville	726,288		
Montague	94,325	Lindsay	1,056,408		
Mount Shasta	1,279,948	Porterville	6,041,965		
Tulelake	97,301	Tulare	10,419,832		
Weed	1,160,202	Visalia	32,734,786		
Yreka	2,295,185	Woodlake	619,634		
Total	\$6,562,311	Total	\$80,026,729		

SALES AND USE TAXES

**TABLE 21B — Payments Distributed to Counties from County Transportation Tax^a -
Fiscal Year 2019-20**

County	Payments Distributed ^b	County	Payments Distributed ^b	County	Payments Distributed ^b
Alameda	\$83,897,000	Marin	\$13,183,000	San Mateo	\$43,876,000
Alpine	52,000	Mariposa	542,000	Santa Barbara	18,484,000
Amador	1,206,000	Mendocino	4,015,000	Santa Clara	115,083,000
Butte	9,452,000	Merced	8,343,000	Santa Cruz	9,739,000
Calaveras	1,128,000	Modoc	251,000	Shasta	8,490,000
Colusa	1,209,000	Mono	744,000	Sierra	77,000
Contra Costa	44,147,000	Monterey	17,891,000	Siskiyou	1,625,000
Del Norte	672,000	Napa	8,803,000	Solano	19,974,000
El Dorado	6,307,000	Nevada	3,830,000	Sonoma	24,472,000
Fresno	40,113,000	Orange	167,290,000	Stanislaus	23,934,000
Glenn	1,255,000	Placer	25,140,000	Sutter	4,470,000
Humboldt	5,184,000	Plumas	643,000	Tehama	2,419,000
Imperial	6,591,000	Riverside	98,453,000	Trinity	275,000
Inyo	950,000	Sacramento	64,759,000	Tulare	19,924,000
Kern	38,256,000	San Benito	1,917,000	Tuolumne	1,961,000
Kings	4,642,000	San Bernardino	102,374,000	Ventura	35,624,000
Lake	1,637,000	San Diego	148,027,000	Yolo	11,419,000
Lassen	731,000	San Francisco	48,738,000	Yuba	1,763,000
Los Angeles	414,091,000	San Joaquin	35,565,000	Total	\$1,773,391,000
Madera	4,410,000	San Luis Obispo	13,344,000		

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 administrative charge of \$19,120,690 and the Business and Transportation Agency's administrative charge of \$303,908.



SALES AND USE TAXES

TABLE 21C — Payments Distributed to Special Taxing Jurisdictions from Transactions and Use Tax - Fiscal Year 2019-20, County Districts (1 of 5)

District Code	Agency ^c	Payments Distributed ^a
Counties		
ACHC	Alameda County Essential Health Care Services T and U Tax	\$157,069,000
ACTA	Alameda County Transportation Authority	-
ACTC	Alameda County Transportation Commission Transactions and Use Tax	156,662,000
ACTI	Alameda County Transportation Commission 2002	157,149,000
ACTR	Alameda-Contra Costa Transit District ^b	44,481,000
AMCG	Amador Cty Fire Protection and Emergency Medical Services Transactions and Use Tax	3,152,000
BART	San Francisco BART District	266,895,000
CCTA	Contra Costa Transportation Authority	92,922,000
DNCD	Del Norte County Transactions and Use Tax	-
DNCF	Del Norte County Fairgrounds Transactions and Use Tax	702,000
FCPL	Fresno County Public Library Transactions and Use Tax	18,821,000
FCTA	Fresno County Transportation Authority	77,736,000
FCZA	Fresno County Zoo Authority	14,928,000
HBGT	Humboldt County Transactions and Use Tax	11,247,000
IMTA	Imperial County Local Transportation Authority	14,846,000
INRC	Inyo County Rural Counties Transactions Tax	2,074,000
LACH	Los Angeles County Measure H (Homeless)	377,982,000
LACT	Los Angeles County Transportation Commission	836,717,000
LAMA	Los Angeles County Transportation Authority	829,899,000
LAMT	Los Angeles County Metro Transportation Authority	835,522,000
LATC	Los Angeles County Transportation Commission	836,726,000
MCHA	Mariposa County Healthcare Authority	-
MCHC	Mariposa County Health Care Transportation and Use Tax	1,422,000
MCTA	Madera County Transportation Authority	-
MCTC	Madera County 2006 Transportation Authority	10,535,000
META	Merced County Transportation Authority	19,643,000
MLST	Mendocino Library Special Transactions and Use Tax	2,041,000
MMHT	Mendocino County Mental Health Treatment Act	8,350,000
MPSF	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	13,640,000
MSTD	Monterey Salinas Special Transit District	9,183,000
MTSF	Monterey Transportation Safety Transactions and Use Tax	28,320,000
MUNI	San Francisco Municipal Railway	44,481,000
NCFP	Napa County Flood Protection Authority	103,000
NEVL	Nevada County Public Library Transactions and Use Tax	4,330,000
NVPL	Nevada County Public Library Transactions and Use Tax	8,000
NVTA	Napa Valley Transportation Authority	18,773,000
OCTA	Orange County Transportation Authority	319,165,000
RCTC	Riverside County Transportation Commission	190,544,000
SAPD	County of Sonoma Measure F	25,094,000
SBAB	Santa Barbara County Local Transportation Authority	39,857,000
SBCG	San Benito County Council of Governments	-
SBCS	San Benito County Safety Transactions and Use Tax	8,907,000
SBER	San Bernardino County Transportation Authority	177,959,000

District Code	Agency ^c	Payments Distributed ^a
Counties		
SBTU	San Benito County General Fund Augmentation	-
SCCA	Santa Cruz County Unincorporated Area Transactions and Use Tax	\$7,363,000
SCCR	Santa Clara County Retail Transactions and Use Tax	52,214,000
SCCT	Santa Clara County Transit District	216,356,000
SCER	Santa Cruz County Earthquake Recovery	-
SCGF	Santa Clara County General Fund	-
SCLM	Sonoma County Library Maintenance Act	12,260,000
SCMT	Santa Cruz Metropolitan Transit District	21,034,000
SCOS	Sonoma County Open Space Authority Bond	12,000
SCPS	Sonoma County Park and Safety Transactions and Use Tax	12,310,000
SCTA	Santa Clara County Traffic Authority	-
SCVT	Santa Clara Valley Transportation Authority	216,415,000
SCZT	Santa Cruz County Transportation Transactions and Use Tax	20,935,000
SDTC	San Diego County Regional Transportation Commission	305,851,000
SFPF	San Francisco County Public Finance Authority	52,270,000
SFTA	San Francisco County Transportation Authority	105,711,000
SJTA	San Joaquin County Transportation Authority	63,458,000
SLFR	Stanislaus Measure L Local Roads First Transportation Measure	45,256,000
SLPL	Solano County Public Library Transactions and Use Tax	9,514,000
SMCT	San Mateo County Transit District	94,349,000
SMGT	San Mateo County Retail Transactions and Use Tax	94,079,000
SMRT	Sonoma Marin Area Rail Transit District	39,249,000
SMTA	San Mateo County Transportation Authority	94,349,000
SMTD	San Mateo County 2018 Transit District	74,901,000
SNTA	Sonoma County Transportation Authority	25,107,000
STAT	Sacramento Transportation Authority	128,325,000
STCL	Stanislaus County Public Library Transactions and Use Tax	11,025,000
SVTB	Santa Clara Valley Transit Bart Operating and Maintenance Transactions and Use Tax	52,229,000
SVTS	Silicon Valley Transportation Solutions Tax (Santa Clara Transit)	215,590,000
SZPL	Santa Cruz County Public Library	10,404,000
TAMC	Marin County Transportation Authority	27,678,000
TCTA	Tulare County Transportation Authority	34,094,000
TCTU	Tulare County Transactions and Use Tax	-
YCUA	Yuba County Unincorporated Area Transactions and Use Tax	5,366,000
Total		\$7,705,589,000

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 \$118,055,000.

^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 — Payments Distributed to Special Taxing Jurisdictions from Transactions and Use Tax -
Fiscal Year 2019-20, City Districts (2 of 5)**

District Code	Agency ^c	Payments Distributed ^a
Cities		
ACCT	City of Angels Camp Transactions and Use Tax	\$524,000
ACDA	City of Arcadia Transactions and Use Tax	1,633,000
ACGT	City of Alameda Transactions and Use Tax	6,949,000
ALBG	City of Albany Transactions and Use Tax	1,307,000
AMHC	City of Avalon Municipal Hospital and Clinic Transactions and Use Tax	635,000
ANDG	City of Anderson Transactions and Use Tax	1,627,000
ANTG	City of Antioch Transactions and Use Tax	57,000
ANTG	City of Antioch Increase Transactions and Use Tax	15,562,000
ARGD	City of Arroyo Grande Transactions and Use Tax	2,218,000
ARGF	City of Arcata Transactions and Use Tax	2,227,000
ARVN	City of Arvin Transactions and Use Tax	1,836,000
ATAC	City of Atascadero Transactions and Use Tax	2,401,000
ATWS	City of Atwater Public Safety Transactions and Use Tax	1,937,000
BAGT	City of Barstow Transactions and Use Tax	7,903,000
BCGS	City of Sebastopol Increase In The Community Transactions and Use Tax	1,242,000
BCGT	City of Burbank Infrastructure/Community Service Transactions and Use Tax	24,067,000
BCSV	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	73,249,000
BMTG	City of Belmont Transactions and Use Tax	1,759,000
BNCG	City of Benicia Transactions and Use Tax	5,590,000
BUEG	City of Burlingame Essential Services Transactions and Use Tax	2,388,000
CBSG	City of Carmel-by-the-Sea Transactions and Use Tax	2,737,000
CCGT	City of Cathedral City Transactions and Use Tax	6,571,000
CCPS	City of Clovis Public Safety Transactions and Use Tax	-
CCTU	City of Covina 2018 Transactions and Use Tax	6,356,000
CGTU	City of Glendora Transactions and Use Tax	4,869,000
CLEG	City of Culver City Essential City Services Transactions and Use Tax	9,423,000
CLGT	City of Carpinteria Local Transactions and Use Tax	2,929,000
CLPS	Clearlake Public Safety Transactions and Use Tax	1,021,000
CLVT	City of Chula Vista 2018 Transactions and Use Tax	19,625,000
CMGT	Town of Corte Madera Transactions and Use Tax	10,000
CMMG	City of Commerce Transactions and Use Tax	7,950,000
CMPL	City of Campbell Vital City Services Maintenance and Protection Transactions and Use Tax	2,651,000
CNCD	City of Concord Transactions and Use Tax	13,418,000
COAC	City of Coachella Transactions and Use Tax	4,363,000
COGT	City of Coalinga General Transactions and Use Tax	1,713,000
COMG	City of Compton Transactions and Use Tax	11,357,000
CORG	City of Corning Transactions and Use Tax	1,100,000
COTI	City of Cotati 2014 Transactions and Use Tax	2,467,000
CPGT	City of Capitola Transactions and Use Tax	961,000
CPRG	City of Capitola Permanent Retail Transactions and Use Tax	958,000
CPST	City of Chowchilla Public Safety Transactions and Use Tax	1,795,000
CRCG	City of Corcoran Transactions and Use Tax	1,658,000
CRMI	City Of Clearlake Road Maintenance and Improvements Transactions and Use Tax	2,050,000
CRPS	City of Ceres Public Safety Transactions and Use Tax	3,570,000

District Code	Agency ^c	Payments Distributed ^a
Cities		
CSPT	City of Culver City Safety and Protection Transactions and Use Tax	\$4,667,000
CTCT	City of Cudahy Temporary Transactions and Use Tax	906,000
CTGF	City of Cotati Transactions and Use Tax	2,000
CTMG	Town of Corte Madera 2018 Transactions and Use Tax	3,620,000
CVGT	City of Chula Vista Temporary Transactions and Use Tax	19,691,000
CXGF	City of Calexico General Fund Transactions and Use Tax	2,828,000
DAGT	City of Davis General Revenue Transactions and Use Tax	-
DELG	City of Del Mar Transactions and Use Tax	2,540,000
DLNO	City of Delano Transactions and Use Tax	5,328,000
DLRY	City of Del Rey Oaks Transactions and Use Tax	560,000
DNBA	City of Dinuba Police and Fire Protection Transactions and Use Tax	2,061,000
DROG	City of Del Rey Oaks General Transactions and Use Tax	278,000
DUNS	City of Dunsmuir Transactions and Use Tax	102,000
DVSG	City of Davis Transactions and Use Tax	8,915,000
DWYG	City of Downey Transactions and Use Tax	10,003,000
ECGF	City of El Cajon Service Preservation Transactions and Use Tax	9,986,000
ECPS	City of El Cajon Public Safety Facilities Transactions and Use Tax	24,000
ECSI	City of El Cerrito Street Improvements Transactions and Use Tax	1,600,000
ECTG	City of El Centro Transactions and Use Tax	5,278,000
ELCG	City of El Cerrito 2015 Transactions and Use Tax	3,215,000
ELCT	City of El Cerrito Transactions and Use Tax	1,000
EMGF	City of El Monte Transactions and Use Tax	5,225,000
EPAG	City of East Palo Alto Transactions and Use Tax	1,875,000
ERKA	City of Eureka Transactions and Use Tax	2,117,000
ERST	City of Eureka Supplemental Transactions and Use Tax	4,277,000
FAMG	City of Farmersville 2018 Transactions and Use Tax	455,000
FAXG	Town of Fairfax 2017 Transactions and Use Tax	750,000
FBCS	City of Fort Bragg Maintain City Streets Transactions and Use Tax	887,000
FBSS	City of Fort Bragg Starr Center Special Transactions and Use Tax	886,000
FCGT	City of Fowler Additional Transactions and Use Tax	1,247,000
FFGT	Town of Fairfax Transactions and Use Tax	21,000
FLDG	City of Fairfield Transactions and Use Tax	19,320,000
FMGT	City of Farmersville Transactions and Use Tax	453,000
FOGT	City of Fortuna Police and Essential Services Transactions and Use Tax	1,547,000
FVGT	City of Fountain Valley Transactions and Use Tax	12,675,000
GCGT	City of Glendale Essential City Services Transactions and Use Tax	22,487,000
GFGT	City of Greenfield Transactions and Use Tax	1,233,000
GGGT	City of Garden Grove 2018 Transactions and Use Tax	20,021,000
GLTS	City of Galt Public Safety Transactions and Use Tax	1,597,000
GRBH	City of Grover Beach Transactions and Use Tax	948,000
GRFD	City of Greenfield 2015 City Services Transactions and Use Tax	917,000
GRVG	City of Grass Valley 2018 Transactions and Use Tax	5,572,000
GSTG	City of Gustine Enhancement to Services Transactions and Use Tax	335,000

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

See page 61 for footnotes.

SALES AND USE TAXES

**TABLE 21C — Payments Distributed to Special Taxing Jurisdictions from Transactions and Use Tax -
Fiscal Year 2019-20, City Districts (3 of 5)**

District Code	Agency ^c	Payments Distributed ^a	District Code	Agency ^c	Payments Distributed ^a
Cities			Cities		
GUAD	City of Guadalupe Transactions and Use Tax	\$159,000	MCNT	City of Marina 2018 Transactions and Use Tax	\$4,973,000
GVGT	City of Grass Valley Transactions and Use Tax	16,000	MENG	City of Menifee Transactions and Use Tax	11,897,000
GZGT	City of Gonzales Quality of Life Transactions and Use Tax	573,000	MGAG	Town of Moraga Transactions and Use Tax	1,954,000
HAWG	City of Hawthorne Transactions and Use Tax	10,799,000	MLPR	Town of Mammoth Lakes Parks, Recreation and Trails Transactions and Use Tax	1,303,000
HDBG	City of Healdsburg Transactions and Use Tax	1,967,000	MNRV	City of Monrovia 2019 Transactions and Use Tax	290,000
HLST	City of Hollister Transactions and Use Tax	5,970,000	MRBY	City of Morro Bay Transactions and Use Tax	1,102,000
HMBG	City of Half Moon Bay Transactions and Use Tax	6,000	MRCO	City of Merced Transactions and Use Tax	6,633,000
HMGY	City of Hemet Transactions and Use Tax	11,264,000	MRMS	City of Martinez Road Maintenance and Improvements Transactions and Use Tax	3,863,000
HPST	City of Huron Public Safety Special Transactions and Use Tax	361,000	MRNA	City of Marina Transactions and Use Tax	67,000
HTGT	City of Hercules Temporary Transactions and Use Tax	1,214,000	MTGR	City of Montclair Transactions and Use Tax	2,211,000
HTPG	City of Huntington Park Transactions and Use Tax	4,602,000	MTPS	City of Manteca Public Safety Transactions and Use Tax	6,893,000
HWDG	City of Hayward Transactions and Use Tax	16,782,000	MTRS	City of Monterey Special Transactions and Use Tax	9,579,000
IGWD	City of Inglewood Vital Services Transactions and Use Tax	9,670,000	MTSH	City of Mt. Shasta Libraries Transactions and Use Tax	268,000
INGT	City of Indio Transactions and Use Tax	11,222,000	MUGT	City of Murrieta Transactions and Use Tax	17,694,000
IRDL	City of Irwindale Transactions and Use Tax	123,000	NCGT	City of National City Transactions and Use Tax	12,062,000
ISGT	City of Isleton General Transactions and Use Tax	70,000	NEGT	City of Newark Transactions and Use Tax	7,828,000
ISLS	City of Isleton Special Transactions and Use Tax	71,000	NOGT	City of Norco Transactions and Use Tax	5,322,000
KBTG	City of Kingsburg Transactions and Use Tax	1,838,000	NOTO	City of Novato 2016 Transactions and Use Tax	2,604,000
KCGT	City of Kerman Transactions and Use Tax	2,266,000	NOVT	City of Novato Transactions and Use Tax	8,000
KCTU	City of King City General Transactions and Use Tax	1,890,000	NVGT	City of Nevada City Transactions and Use Tax	3,000
KING	City of King City Transactions and Use Tax	35,000	NVSI	City of Nevada City Street Improvements Transactions and Use Tax	707,000
LAKG	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	1,396,000	NVSP	Nevada City Fire and Police Transactions and Use Tax	528,000
LAPG	City of La Palma Transactions and Use Tax	2,264,000	OCGT	City of Oroville Transactions and Use Tax	6,398,000
LBGT	City of Los Banos Essential City Services Transactions and Use Tax	2,829,000	ODGT	City of Oakdale Transactions and Use Tax	2,055,000
LBPS	City of Los Banos Public Safety Transactions and Use Tax	2,814,000	ORDG	City of Orland Transactions and Use Tax	1,054,000
LBTG	City of Long Beach Transactions and Use Tax	63,634,000	ORGT	City of Orinda Transactions and Use Tax	1,338,000
LCGT	City of Lawndale Vital City Services Transactions and Use Tax	2,331,000	OTGT	City of Oceanside Temporary Transactions and Use Tax	12,619,000
LDSG	City of Lindsay Transactions and Use Tax	1,098,000	OXND	City of Oxnard Vital Services Transactions and Use Tax	14,272,000
LGBH	City of Laguna Beach Temporary Transactions and Use Tax	-	PALR	City of Parlier Transactions and Use Tax	16,000
LGGT	City of Los Gatos Transactions and Use Tax	972,000	PARS	City of Point Arena Transactions and Use Tax	51,000
LHBR	City of La Habra Transactions and Use Tax	5,690,000	PCGT	City of Pomona Transactions and Use Tax	10,947,000
LKSG	City of Larkspur Transactions and Use Tax	27,000	PCRV	City of Pico Rivera Transactions and Use Tax	9,084,000
LMGT	City of La Mirada Transactions and Use Tax	28,000	PCTU	City of Pasadena Transactions and Use Tax	23,891,000
LMSA	City of La Mesa Transactions & Use Tax	8,524,000	PGRV	City of Pacific Grove Transactions and Use Tax	2,109,000
LOGT	City of Lodi 2018 General Transactions and Use Tax	6,327,000	PHGT	City of Port Hueneme Essential Services Transactions and Use Tax	2,432,000
LOOG	Town of Loomis Transactions and Use Tax	543,000	PLAT	City of Placentia Transactions and Use Tax	6,155,000
LOUG	City of La Quinta Transactions and Use Tax	10,254,000	PLGT	City of Pleasant Hill Transactions and Use Tax	4,221,000
LPCT	City of La Puente Safety and Protection Transactions and Use Tax	2,638,000	PLPS	City of Placerville Public Safety Transactions and Use Tax	1,062,000
LPGT	City of Lakeport Transactions and Use Tax	696,000	PLSS	City of Palm Springs 2018 Transactions and Use Tax	7,469,000
LSGT	City of Larkspur Essential Transactions and Use Tax	2,294,000	PLST	City of Placerville Special Transactions and Use Tax	1,061,000
LTHG	City of Lathrop Public Safety/Essential Services Transactions and Use Tax	5,866,000	PNGT	City of Pinole 2014 Transactions and Use Tax	1,922,000
LWDG	City of Lynwood Transactions and Use Tax	5,185,000	PNLE	City of Pinole Transactions and Use Tax	1,923,000
MADG	City of Madera Transactions and Use Tax	4,964,000	PPTG	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	4,692,000
MARG	City of Marysville Transactions and Use Tax	3,646,000	PRBG	City of Paso Robles Transactions and Use Tax	4,815,000
MCGT	City of Martinez Transactions and Use Tax	3,840,000	PRTT	City of Porterville 2018 Transactions and Use Tax	7,720,000
			PSGT	City of Palm Spring Transactions and Use Tax	15,071,000

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

See page 61 for footnotes.

SALES AND USE TAXES

**TABLE 21C — Payments Distributed to Special Taxing Jurisdictions from Transactions and Use Tax -
Fiscal Year 2019-20, City Districts (4 of 5)**

District Code	Agency ^c	Payments Distributed ^a	District Code	Agency ^c	Payments Distributed ^a
Cities			Cities		
PSMO	City of Pismo Beach Transactions and Use Tax	\$1,456,000	SJGT	City of San Jose Transactions and Use Tax	\$44,023,000
PTHN	City of Port Hueneme Transactions and Use Tax	1,236,000	SLDG	City of San Leandro 2015 Transactions and Use Tax	11,976,000
PTTG	Town of Paradise Temporary Transactions and Use Tax	801,000	SLGF	City of San Leandro Transactions and Use Tax	-
PTVL	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	3,808,000	SLGT	City of Salinas Measure G Transactions and Use Tax	26,024,000
PVWS	City of Placerville Special Transactions and Use Tax for Water, Sewer, etc.	2,150,000	SLMA	City of Selma Public Safety Transactions and Use Tax	2,003,000
RCGT	City of Roseville Transactions and Use Tax	19,193,000	SLNS	City of Salinas Temporary Transactions and Use Tax	13,006,000
RDBF	City of Red Bluff 2014 Transactions and Use Tax	1,278,000	SLOG	City of San Luis Obispo Essential Services Transactions and Use Tax	7,622,000
RDGT	City of Rio Dell Transactions and Use Tax	297,000	SLTG	City of South Lake Tahoe Transactions and Use Tax	2,846,000
RDPS	City of Reedley Public Safety Transactions and Use Tax	1,204,000	SMAG	City of Santa Maria Transactions and Use Tax	95,000
RFEL	City of San Rafael Transactions and Use Tax	17,000	SMTG	City of San Mateo Transactions and Use Tax	5,571,000
RHCG	City of Rancho Cordova Transactions and Use Tax	8,366,000	SMTU	City of Santa Maria Public Safety Transactions and Use Tax	19,070,000
RHMG	City of Richmond 2014 Transactions and Use Tax	8,662,000	SNFE	City of San Fernando Temporary Transactions and Use Tax	2,391,000
RIDG	City of Ridgecrest Public Safety and Essential City Services Transactions and Use Tax	4,294,000	SOGT	City of Sonoma Transactions and Use Tax	2,292,000
RIVG	City of Riverside Transactions and Use Tax	61,759,000	SPAD	City of South Pasadena Transactions and Use Tax	74,000
RMGT	City of Richmond Transactions and Use Tax	8,719,000	SPES	City of San Pablo Emergency Medical Services Transactions and Use Tax	802,000
RPGF	City of Rohnert Park Transactions and Use Tax	4,466,000	SPFG	City of Stockton Public Safety Transactions and Use Tax	10,966,000
RTGT	City of Ridgecrest Temporary Transactions and Use Tax	6,000	SPFW	City of Sonoma Transactions and Use Tax	1,856,000
RVGG	City of Rio Vista General Transactions and Use Tax	1,011,000	SPGT	City of San Pablo Transactions and Use Tax	-
RWGT	City of Redwood City Transactions and Use Tax	10,316,000	SPLT	City of Santa Paula Transactions and Use Tax	3,115,000
SABN	City of San Bruno Transactions and Use Tax	116,000	SPRS	City of San Pablo Reduction Transactions and Use Tax	799,000
SACG	City of Sacramento Transactions and Use Tax	1,065,000	SRCT	City of Santa Rosa 2018 Transactions and Use Tax	9,491,000
SAGT	Town of San Anselmo Transactions and Use Tax	1,000,000	SREF	City of San Rafael Transactions and Use Tax	12,527,000
SAMG	City of Santa Monica 2017 Transactions and Use Tax	31,205,000	SRGF	City of Santa Rosa 2010 Transactions and Use Tax	9,505,000
SAND	City of Sand City General Purpose Transactions and Use Tax	2,000	SRPS	City of Santa Rosa Public Safety Transactions and Use Tax	9,506,000
SANG	City of Sand City 2015 General Purpose Transactions and Use Tax	2,212,000	SSFR	South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	11,854,000
SATU	City of Santa Ana Transactions and Use Tax	59,611,000	SSLR	City of Stockton Special Library and Recreation Transactions and Use Tax	10,944,000
SAUG	City of Sausalito 2014 Transactions and Use Tax	1,174,000	STCZ	City of Santa Cruz Replacement Transactions and Use Tax	6,448,000
SBGT	City of Seal Beach Transactions and Use Tax	4,860,000	STEG	City of Soledad Temporary Emergency Transactions and Use Tax	1,975,000
SBIG	City of Santa Barbara Infrastructure and Services Transactions and Use Tax	23,416,000	STGT	City of Stanton Transactions and Use Tax	4,428,000
SBRN	City of San Bernardino Transactions and Use Tax	8,889,000	STKN	City of Stockton Transactions and Use Tax	33,330,000
SBVT	City of Ventura Transactions and Use Tax	12,862,000	STMA	City of Santa Monica Transactions and Use Tax	93,000
SCGT	City of Santa Cruz 2018 Transaction and Use Tax	3,169,000	SUGT	City of Suisun City Transactions and Use Tax	2,498,000
SCNT	City of Sacramento 2018 Transactions and Use Tax	101,300,000	SVGF	City of Scotts Valley Transactions and Use Tax	-
SEAS	City of Seaside Transactions and Use Tax	4,294,000	SVGT	City of Scotts Valley Transactions and Use Tax	-
SEBG	City of Sebastopol Community Transactions and Use Tax	616,000	SVLY	City of Scotts Valley Temporary Transactions and Use Tax	1,328,000
SEDG	City of Seaside 2017 Transactions and Use Tax	2,127,000	SZGT	City of Santa Cruz Transactions and Use Tax	-
SEGR	City of Sebastopol General Revenue	-	TDGF	City of Trinidad General Revenue Transactions and Use Tax	-
SEMD	City of Sierra Madre Transactions and Use Tax	11,000	TEMG	City of Temecula Transactions and Use Tax	28,303,000
SEMT	City of South El Monte Vital City Services Protection Transactions and Use Tax	2,193,000	TLRE	City of Tulare Transactions and Use Tax	5,600,000
SFST	City of Santa Fe Springs 2018 Transactions and Use Tax (SB 703)	11,905,000	TRCG	City of Tracy Transactions and Use Tax	10,199,000
SGPS	City of Sanger Public Safety Transactions and Use Tax	2,277,000	TRCY	City of Tracy Transactions and Use Tax	12,000
SGTE	City of South Gate Transactions and Use Tax	10,250,000	TRGF	City of Trinidad Transactions and Use Tax	142,000
SHGT	City of St Helena Transactions and Use Tax	1,647,000	TRSR	Truckee Transactions and Use Tax	2,667,000
SJBG	City of San Juan Bautista Transactions and Use Tax	314,000	TTRS	Town of Truckee Trails Transactions and Use Tax	1,318,000

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

See page 61 for footnotes.

SALES AND USE TAXES

TABLE 21C — Payments Distributed to Special Taxing Jurisdictions from Transactions and Use Tax - Fiscal Year 2019-20, City Districts (5 of 5)

District Code	Agency ^c	Payments Distributed ^a
Cities		
UCGF	City of Union City Transactions and Use Tax	\$5,518,000
UKGT	City of Ukiah Transactions and Use Tax	3,170,000
UKHG	City of Ukiah 2017 Transactions and Use Tax	3,150,000
VACG	City of Vacaville Transactions and Use Tax	58,000
VOGT	City of Vacaville 2017 Transactions and Use Tax	16,651,000
VISG	City of Visalia Transactions and Use Tax	13,262,000
VJGT	City of Vallejo Transactions and Use Tax	16,228,000
VPST	City of Visalia Public Safety Transactions and Use Tax	6,579,000
VSTA	City of Vista Transactions and Use Tax	8,271,000
WASG	City of Wasco Transactions and Use Tax	2,534,000
WCGT	City of Wildomar Transactions and Use Tax	2,808,000
WCRS	Willits City Road System Trans and Use Tax	833,000
WDLT	City of Woodland Transactions and Use Tax	5,783,000
WEED	City of Weed Transactions and Use Tax	271,000
WESG	City of Westminster Transactions and Use Tax	12,797,000
WLKG	City of Woodlake Transactions and Use Tax	679,000
WLMS	City of Williams Transactions and Use Tax	731,000
WOGT	City of Woodland General Revenue Transactions and Use Tax	-
WOSF	City of Woodland Supplemental Transactions and Use Tax	2,861,000
WSCG	City of West Sacramento Transactions and Use Tax	3,723,000
WSGT	City of West Sacramento 2018 Transactions and Use Tax	3,740,000
WSTU	City of West Sacramento Trans and Use Tax	7,554,000
WTLD	City of Wheatland Transactions and Use Tax	414,000
WTPS	City of Watsonville Public Safety Transactions and Use Tax	3,877,000
WTVL	City of Watsonville Transactions and Use Tax	1,922,000
YCST	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	2,099,000
YRKG	City of Yreka Transactions and Use Tax	1,040,000
YUCG	Town of Yucca Valley Essential Services Transactions and Use Tax	2,099,000
Total		\$1,780,942,000
Total, Cities and Counties		\$9,486,531,000

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 \$118,055,000.
- ^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 Alameda Contra Costa Transit District (ACTR) and San Francisco Municipal Railway (MUNI) districts.
- ^c Includes districts that have expired but are still receiving residual payments.



SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (1 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Counties				
ACHC	Alameda County Essential Health Care Services Transactions and Use Tax	0.005	7/1/2004	6/30/2034
ACTA	Alameda County Transportation Authority	0.005	4/1/1987	3/31/2002
ACTC	Alameda County Transportation Commission Transactions and Use Tax	0.005	4/1/2015	3/31/2045
ACTI	Alameda County Transportation Commission 2002	0.005	4/1/2002	3/31/2022
ACTR	MTC: Alameda County Transit	0.500 ^a	1/1/1990	
AMCG	Amador County Fire Protection Transactions and Use Tax	0.005	4/1/2009	
BART	San Francisco BART District	0.005	4/1/1970	
CCTA	Contra Costa Transportation Authority	0.005	4/1/1989	3/31/2034
DNCD	Del Norte County Transactions and Use Tax	0.005	7/1/1993	6/30/1998
DNCF	Del Norte County Fairgrounds Transactions and Use Tax	0.003	4/1/2015	3/31/2022
FCPL	Fresno County Public Library Transactions and Use Tax	0.001	4/1/1999	3/31/2029
FCTA	Fresno County Transportation Authority	0.005	7/1/1987	6/30/2027
FCZA	Fresno County Zoo Authority	0.001	4/1/2005	3/31/2025
HBGT	Humboldt County Transactions and Use Tax	0.005	4/1/2015	
IMTA	Imperial County Local Transportation Authority	0.005	4/1/1990	3/31/2050
INRC	Inyo County Rural Counties Transactions Tax	0.005	10/1/1988	
LACH	Los Angeles County Measure H (Homeless)	0.003	10/1/2017	9/30/2027
LACT	Los Angeles County Transportation Commission	0.005	7/1/1982	
LAMA	Los Angeles County Transportation Authority	0.005	7/1/2017	6/30/2039
LAMT	Los Angeles County Metro Transportation Authority	0.005	7/1/2009	6/30/2039
LATC	Los Angeles County Transportation Commission	0.005	4/1/1991	
MCHA	Mariposa County Healthcare Authority	0.005	7/1/2000	6/30/2004
MCHC	Mariposa County Health Care Transactions and Use Tax	0.005	4/1/2005	3/31/2025
MCTA	Madera County Transportation Authority	0.005	10/1/1990	9/30/2005
MCTC	Madera County 2006 Transportation Authority	0.005	4/1/2007	3/31/2027
META	Merced County Transportation Authority	0.005	4/1/2017	3/31/2047
MLST	Mendocino Library Special Transactions and Use Tax	0.001	4/1/2012	3/31/2028
MMHT	Mendocino County Mental Health Treatment Act	0.005	4/1/2018	3/31/2023
MPSF	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	0.003	4/1/2013	3/31/2022
MSTD	Monterey Salinas Special Transit District	0.001	4/1/2015	3/31/2030
MTSF	Monterey Transportation Safety Transactions and Use Tax	0.004	4/1/2017	3/31/2047
MUNI	MTC: San Francisco Municipal Railway	0.500 ^a	1/1/1990	
NCFP	Napa County Flood Protection Authority	0.005	7/1/1998	6/30/2018
NEVL	Nevada County Public Library Transactions and Use Tax	0.003	4/1/2017	3/31/2032
NVPL	Nevada County Public Library Transactions and Use Tax	0.001	10/1/1998	3/31/2017
NVTA	Napa Valley Transportation Authority	0.005	7/1/2018	
OCTA	Orange County Transportation Authority	0.005	4/1/1991	3/31/2041
RCTC	Riverside County Transportation Commission	0.005	7/1/1989	6/30/2039
SAPD	County of Sonoma Measure F	0.003	4/1/2011	3/31/2031
SBAB	Santa Barbara County Local Transportation Authority	0.005	4/1/1990	3/31/2040
SBCG	San Benito County Council of Governments	0.005	1/1/1989	12/31/1998
SBCS	San Benito County Safety Transactions and Use Tax	0.010	4/1/2019	
SBER	San Bernardino County Transportation Authority	0.005	4/1/1990	3/31/2040
SBTU	San Benito County General Fund Augmentation	0.005	1/1/1994	12/31/1997
SCCA	Santa Cruz County Unincorporated Area Transactions and Use Tax	0.005	4/1/2019	3/31/2031
SCCR	Santa Clara County Retail Transactions and Use Tax	0.001	4/1/2013	
SCCT	Santa Clara County Transit District	0.005	10/1/1976	
SCER	Santa Cruz County Earthquake Recovery	0.005	4/1/1991	3/31/1997
SCGF	Santa Clara County General Fund	0.005	4/1/1997	3/31/2006
SCLM	Sonoma County Library Maintenance	0.001	4/1/2017	3/31/2027
SCMT	Santa Cruz Metropolitan Transit District	0.005	1/1/1979	
SCOS	Sonoma County Open Space Authority Bond	0.003	4/1/1991	3/31/2011

SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (2 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Counties				
SCPS	Sonoma County Park and Safety Transactions and Use Tax	0.001	4/1/2019	3/31/2029
SCTA	Santa Clara County Traffic Authority	0.005	4/1/1985	3/31/1995
SCVT	Santa Clara Valley Transportation Authority	0.005	4/1/2006	3/31/2036
SCZT	Santa Cruz County Transportation Transactions and Use Tax	0.005	4/1/2017	3/31/2047
SDTC	San Diego County Regional Transportation Commission	0.005	4/1/1988	3/31/2048
SFPF	San Francisco County Public Finance Authority	0.003	10/1/1993	
SFTA	San Francisco County Transportation Authority	0.005	4/1/1990	
SJTA	San Joaquin County Transportation Authority	0.005	4/1/1991	3/31/2041
SLFR	Stanislaus Measure L Local Roads First Transportation Measure	0.005	4/1/2017	3/31/2042
SLPL	Solano County Public Library Transactions and Use Tax	0.001	10/1/1998	9/30/2030
SMCT	San Mateo County Transit District	0.005	7/1/1982	
SMGT	San Mateo County Retail Transactions and Use Tax	0.005	4/1/2013	3/31/2043
SMRT	Sonoma Marin Area Rail Transit District	0.003	4/1/2009	3/31/2029
SMTA	San Mateo County Transportation Authority	0.005	1/1/1989	12/31/2033
SMTD	San Mateo County 2018 Transit District	0.005	7/1/2019	
SNTA	Sonoma County Transportation Authority	0.003	4/1/2005	3/31/2025
STAT	Sacramento Transportation Authority	0.005	4/1/1989	3/31/2039
STCL	Stanislaus County Public Library Transactions and Use Tax	0.001	7/1/1995	6/30/2030
SVTB	Santa Clara Bart Operating and Maintenance Transactions and Use Tax	0.001	7/1/2012	6/30/2042
SVTS	Silicon Valley Transportation Solutions Tax (Santa Clara Traffic Authority)	0.005	4/1/2017	3/31/2047
SZPL	Santa Cruz County Public Library	0.003	4/1/1997	
TAMC	Marin County Transportation Authority	0.005	4/1/2005	3/31/2049
TCTA	Tulare County Transportation Authority	0.005	4/1/2007	3/31/2037
TCTU	Tulare County Transactions and Use Tax	0.005	10/1/1995	12/31/1997
YCUA	Yuba County Unincorporated Area Transactions and Use Tax	0.010	4/1/2019	3/31/2029



SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (3 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Cities				
ACCT	City of Angels Camp Transactions and Use Tax	0.005	4/1/2019	
ACDA	City of Arcadia Transactions and Use Tax	0.008	1/1/2020	
ACGT	City of Alameda Transactions and Use Tax	0.005	4/1/2019	
ALBG	City of Albany Transactions and Use Tax	0.005	4/1/2013	
AMHC	City of Avalon Municipal Hospital and Clinic Transactions and Use Tax	0.005	10/1/2000	
ANDG	City of Anderson Transactions and Use Tax	0.005	10/1/2014	
ANTG	City of Antioch Transactions and Use Tax	0.005	4/1/2014	3/31/2019
ANTG	City of Antioch Increase Transactions and Use Tax	0.005	4/1/2014	3/31/2019
ARGD	City of Arroyo Grande Transactions and Use Tax	0.005	4/1/2007	
ARGF	City of Arcata Transactions and Use Tax	0.008	4/1/2009	3/31/2029
ARVN	City of Arvin Transactions and Use Tax	0.010	4/1/2009	
ATAC	City of Atascadero Transactions and Use Tax	0.005	4/1/2015	3/31/2027
ATWS	City of Atwater Public Safety Transactions and Use Tax	0.005	7/1/2013	6/30/2023
BAGT	City of Barstow Transactions and Use Tax	0.010	4/1/2019	
BCGS	City of Sebastopol Increase in the Community Transactions and Use Tax	0.005	4/1/2013	
BCGT	City of Burbank Infrastructure/Community Service Transactions and Use Tax	0.008	4/1/2019	
BCSV	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	0.010	4/1/2019	
BMTG	City of Belmont Transactions and Use Tax	0.005	4/1/2017	3/31/2047
BNCG	City of Benicia Transactions and Use Tax	0.010	4/1/2015	
BUEG	City of Burlingame Essential Services Transactions and Use Tax	0.003	4/1/2018	
CBSG	City of Carmel-by-the-Sea Transactions and Use Tax	0.010	4/1/2013	6/30/2020
CCGT	City of Cathedral City Transactions and Use Tax	0.010	10/1/2010	
CCPS	City of Clovis Public Safety Transactions and Use Tax	0.003	4/1/2000	9/30/2008
CCTU	City of Covina 2018 Transactions and Use Tax	0.008	4/1/2019	
CGTU	City of Glendora Transactions and Use Tax	0.008	7/1/2019	
CLEG	City of Culver City Essential City Services Transactions and Use Tax	0.005	4/1/2013	3/31/2033
CLGT	City of Carpinteria Local Transactions and Use Tax	0.013	4/1/2019	
CLPS	Clearlake Public Safety Transactions and Use Tax	0.005	7/1/1995	
CLVT	City of Chula Vista 2018 Transactions and Use Tax	0.005	10/1/2018	
CMGT	Town of Corte Madera Transactions and Use Tax	0.025	4/1/2014	9/30/2018
CMMG	City of Commerce Transactions and Use Tax	0.005	4/1/2013	
CMPL	City of Campbell Vital City Services	0.003	4/1/2009	
CNCD	City of Concord Transactions and Use Tax	0.005	4/1/2011	3/31/2025
COAC	City of Coachella Transactions and Use Tax	0.010	4/1/2015	
COGT	City of Coalinga General Transactions and Use Tax	0.010	4/1/2019	3/31/2029
COMG	City of Compton Transactions and Use Tax	0.010	10/1/2016	
CORG	City of Corning Transactions and Use Tax	0.005	10/1/2016	
COTI	City of Cotati 2014 Transactions and Use Tax	0.010	10/1/2014	9/30/2023
CPGT	City of Capitola Transactions and Use Tax	0.003	4/1/2005	12/31/2027
CPRG	City of Capitola Permanent Retail Transactions and Use Tax	0.003	4/1/2013	
CPST	City of Chowchilla Public Safety Transactions and Use Tax	0.010	4/1/2019	3/31/2027
CRCG	City of Corcoran Transactions and Use Tax	0.010	10/1/2017	
CRMI	City of Clearlake Road Maintenance and Improvements Transactions and Use Tax	0.010	4/1/2017	3/31/2037
CRPS	City of Ceres Public Safety Transactions and Use Tax	0.005	4/1/2008	
CSPT	City of Culver City Safety and Protection Transactions and Use Tax	0.003	4/1/2019	
CTCT	City of Cudahy Temporary Transactions and Use Tax	0.008	4/1/2019	3/31/2029
CTGF	City of Cotati Transactions and Use Tax	0.005	10/1/2010	9/30/2014
CTMG	Town of Corte Madera 2018 Transactions and Use Tax	0.008	10/1/2018	
CVGT	City of Chula Vista Temporary Transactions and Use Tax	0.005	4/1/2017	3/31/2027
CXGF	City of Calexico General Fund Transactions and Use Tax	0.005	10/1/2010	9/30/2030
DAGT	City of Davis General Revenue Transactions and Use Tax	0.005	7/1/2004	9/30/2014
DELG	City of Del Mar Transactions and Use Tax	0.010	4/1/2017	

SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (4 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Cities				
DLNO	City of Delano Transactions and Use Tax	0.010	4/1/2008	3/31/2028
DLRY	City of Del Rey Oaks Transactions and Use Tax	0.010	4/1/2007	
DNBA	City of Dinuba Police and Fire Protection Transactions and Use Tax	0.008	4/1/2006	
DROG	City of Del Rey Oaks General Transactions and Use Tax	0.005	4/1/2015	
DUNS	City of Dunsmuir Transactions and Use Tax	0.005	4/1/2016	3/31/2026
DVSG	City of Davis Transactions and Use Tax	0.010	10/1/2014	
DWYG	City of Downey Transactions and Use Tax	0.005	4/1/2017	3/31/2037
ECGF	City of El Cajon Service Preservation Transactions and Use Tax	0.005	4/1/2009	3/31/2029
ECPS	City of El Cajon Public Safety Facilities Transactions and Use Tax	0.005	4/1/2005	3/31/2015
ECSI	City of El Cerrito Street Improvements Transactions and Use Tax	0.005	7/1/2008	
ECTG	City of El Centro Transactions and Use Tax	0.005	4/1/2017	6/30/2047
ELCG	City of El Cerrito 2015 Transactions and Use Tax	0.010	4/1/2015	3/31/2027
ELCT	City of El Cerrito Transactions and Use Tax	0.005	4/1/2011	3/31/2015
EMGF	City of El Monte Transactions and Use Tax	0.005	4/1/2009	3/31/2029
EPAG	City of East Palo Alto Transactions and Use Tax	0.005	4/1/2017	
ERKA	City of Eureka Transactions and Use Tax	0.003	4/1/2009	
ERST	City of Eureka Supplemental Transactions and Use Tax	0.005	4/1/2011	6/30/2021
FAMG	City of Farmersville 2018 Transactions and Use Tax	0.005	4/1/2018	
FAXG	Town of Fairfax 2017 Transactions and Use Tax	0.008	4/1/2017	3/31/2027
FBCS	City of Fort Bragg Maintain City Streets Transactions and Use Tax	0.005	1/1/2005	12/31/2024
FBSS	City of Fort Bragg Cv Starr Center Special Transactions and Use Tax	0.005	7/1/2012	
FCGT	City of Fowler Additional Transactions and Use Tax	0.010	4/1/2019	
FFGT	Town of Fairfax Transactions and Use Tax	0.005	4/1/2012	3/31/2017
FLDG	City of Fairfield Transactions and Use Tax	0.010	4/1/2013	3/31/2033
FMGT	City of Farmersville Transactions and Use Tax	0.005	4/1/2005	
FOGT	City of Fortuna Police and Essential Services Transactions and Use Tax	0.008	4/1/2017	
FVGT	City of Fountain Valley Transactions and Use Tax	0.010	4/1/2017	3/31/2037
GCGT	City of Glendale Essential City Services Transactions and Use Tax	0.008	4/1/2019	
GFGT	City of Greenfield Transactions and Use Tax	0.010	10/1/2012	
GGGT	City of Garden Grove 2018 Transactions and Use Tax	0.010	4/1/2019	
GLTS	City of Galt Public Safety Transactions and Use Tax	0.005	4/1/2009	
GRBH	City of Grover Beach Transactions and Use Tax	0.005	4/1/2007	
GRFD	City of Greenfield 2015 City Services Transactions and Use Tax	0.008	4/1/2016	3/31/2021
GRVG	City of Grass Valley 2018 Transactions and Use Tax	0.010	10/1/2018	
GSTG	City of Gustine Community Enhancement to Services Transactions and Use Tax	0.005	4/1/2010	
GUAD	City of Guadalupe Transactions and Use Tax	0.003	4/1/2015	9/30/2023
GVGT	City of Grass Valley Transactions and Use Tax	0.050	4/1/2013	9/30/2018
GZGT	City of Gonzales Quality of Life Transactions and Use Tax	0.005	4/1/2015	3/31/2025
HAWG	City of Hawthorne Transactions and Use Tax	0.008	4/1/2018	
HDBG	City of Healdsburg Transactions and Use Tax	0.005	4/1/2013	3/31/2023
HLST	City of Hollister Transactions and Use Tax	0.010	4/1/2008	3/31/2038
HMBG	City of Half Moon Bay Transactions and Use Tax	0.005	4/1/2013	3/31/2016
HMGT	City of Hemet Transactions and Use Tax	0.010	4/1/2017	3/31/2027
HPST	City of Huron Public Safety Special Transactions and Use Tax	0.010	4/1/2014	
HTGT	City of Hercules Temporary Transactions and Use Tax	0.005	10/1/2012	
HTPG	City of Huntington Park Transactions and Use Tax	0.008	10/1/2018	
HWDG	City of Hayward Transactions and Use Tax	0.005	10/1/2014	12/31/2034
IGWD	City of Inglewood Vital Services Transactions and Use Tax	0.005	4/1/2007	
INGT	City of Indio Transactions and Use Tax	0.010	4/1/2017	3/31/2037
IRDL	City of Irwindale Transactions and Use Tax	0.008	4/1/2020	
ISGT	City of Isleton General Transactions and Use Tax	0.005	4/1/2017	3/31/2022
ISLS	City of Isleton Special Transactions and Use Tax	0.005	10/1/2016	9/30/2021

SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (5 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Cities				
KBTG	City of Kingsburg Transactions and Use Tax	0.010	10/1/2018	9/30/2028
KCGT	City of Kerman Transactions and Use Tax	0.010	4/1/2019	
KCTU	City of King City General Transactions and Use Tax	0.010	4/1/2019	3/31/2029
KING	City of King City Transactions and Use Tax	0.005	4/1/2015	3/31/2019
LAKG	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	0.010	4/1/2017	
LAPG	City of La Palma Transactions and Use Tax	0.010	4/1/2017	
LBGT	City of Los Banos Essential City Services Transactions and Use Tax	0.005	4/1/2019	3/31/2034
LBPS	City of Los Banos Public Safety Transactions and Use Tax	0.005	4/1/2005	
LBTG	City of Long Beach Transactions and Use Tax	0.010	1/1/2017	12/31/2022
LCGT	City of Lawndale Vital City Services Transactions and Use Tax	0.008	4/1/2019	
LDSG	City of Lindsay Transactions and Use Tax	0.010	10/1/2017	
LGBH	City of Laguna Beach Temporary Transactions and Use Tax	0.005	7/1/2006	6/30/2009
LGGT	City of Los Gatos Transactions and Use Tax	0.001	4/1/2019	3/31/2039
LHBR	City of La Habra Transactions and Use Tax	0.005	4/1/2009	12/31/2028
LKSG	City of Larkspur Transactions and Use Tax	0.005	4/1/2014	3/31/2018
LMGT	City of La Mirada Transactions and Use Tax	0.010	4/1/2013	3/31/2018
LMSA	City of La Mesa Transactions and Use Tax	0.008	4/1/2009	3/31/2029
LOGT	City of Lodi 2018 General Transactions and Use Tax	0.005	4/1/2019	
LOOG	Town of Loomis Transactions and Use Tax	0.003	4/1/2017	3/31/2027
LOUG	City of La Quinta Transactions and Use Tax	0.010	4/1/2017	
LPCT	City of La Puente Safety and Protection Transactions and Use Tax	0.005	4/1/2019	
LPGT	City of Lakeport Transactions and Use Tax	0.005	4/1/2005	
LSGT	City of Larkspur Essential Transactions and Use Tax	0.008	4/1/2018	
LTHG	City of Lathrop Public Safety and Essential Services Transactions and Use Tax	0.010	4/1/2013	
LWDG	City of Lynwood Transactions and Use Tax	0.010	4/1/2017	3/31/2027
MADG	City of Madera Transactions and Use Tax	0.005	4/1/2017	
MARG	City of Marysville Transactions and Use Tax	0.010	10/1/2016	9/30/2026
MCGT	City of Martinez Transactions and Use Tax	0.005	4/1/2019	3/31/2034
MCNT	City of Marina 2018 Transactions and Use Tax	0.015	4/1/2019	3/31/2034
MENG	City of Menifee Transactions and Use Tax	0.010	4/1/2017	
MGAG	Town of Moraga Transactions and Use Tax	0.010	4/1/2013	3/31/2033
MLPR	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	0.005	10/1/2008	
MNRV	City of Monrovia 2019 Transactions and Use Tax	0.008	4/1/2020	
MRBY	City of Morro Bay Transactions and Use Tax	0.005	4/1/2007	
MRCO	City of Merced Transactions and Use Tax	0.005	4/1/2006	3/31/2026
MRMS	City of Martinez Road Maintenance and Improvements Transactions and Use Tax	0.005	4/1/2017	3/31/2034
MRNA	City of Marina Transactions and Use Tax	0.010	4/1/2011	3/31/2019
MTGR	City of Montclair Transactions and Use Tax	0.003	4/1/2005	
MTPS	City of Manteca Public Safety Transactions and Use Tax	0.005	4/1/2007	
MTRS	City of Monterey Special Transactions and Use Tax	0.010	4/1/2015	3/31/2027
MTSH	City of Mt. Shasta Libraries Transactions and Use Tax	0.003	10/1/2011	
MUGT	City of Murrieta Transactions and Use Tax	0.010	4/1/2019	
NCGT	City of National City Transactions and Use Tax	0.010	10/1/2006	9/30/2036
NEGT	City of Newark Transactions and Use Tax	0.005	4/1/2017	3/31/2042
NOGT	City of Norco Transactions and Use Tax	0.010	4/1/2019	
NOTO	City of Novato 2016 Transactions and Use Tax	0.003	4/1/2016	
NOVT	City of Novato Transactions and Use Tax	0.005	4/1/2011	3/31/2016
NVGT	City of Nevada City Transactions and Use Tax	0.004	4/1/2013	3/31/2018
NVSI	City of Nevada City Street Improvements Transactions and Use Tax	0.005	4/1/2007	3/31/2023
NVSP	Nevada City Fire and Police Transactions and Use Tax	0.004	4/1/2017	
OCGT	City of Oroville Transactions and Use Tax	0.010	4/1/2019	3/31/2025
ODGT	City of Oakdale Transactions and Use Tax	0.005	4/1/2012	3/31/2031

SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (6 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Cities				
ORDG	City of Orland Transactions and Use Tax	0.005	4/1/2017	
ORGT	City of Orinda Transactions and Use Tax	0.005	4/1/2013	3/31/2023
OTGT	City of Oceanside Temporary Transactions and Use Tax	0.005	4/1/2019	
OXND	City of Oxnard Vital Services Transactions and Use Tax	0.005	4/1/2009	3/31/2029
PALR	City of Parlier Transactions and Use Tax	0.010	4/1/2020	
PARS	City of Point Arena Transactions and Use Tax	0.005	4/1/2004	
PCGT	City of Pomona Transactions and Use Tax	0.008	4/1/2019	
PCRV	City of Pico Rivera Transactions and Use Tax	0.010	4/1/2009	
PCTU	City of Pasadena Transactions and Use Tax	0.008	4/1/2019	
PGRV	City of Pacific Grove Transactions and Use Tax	0.010	10/1/2008	
PHGT	City of Port Hueneme Essential Services Transactions and Use Tax	0.010	4/1/2019	
PLAT	City of Placentia Transactions and Use Tax	0.010	4/1/2019	
PLGT	City of Pleasant Hill Transactions and Use Tax	0.005	4/1/2017	3/31/2037
PLPS	City of Placerville Public Safety Transactions and Use Tax	0.003	4/1/1999	
PLSS	City of Palm Springs 2018 Transactions and Use Tax	0.005	4/1/2018	
PLST	City of Placerville Special Transactions and Use Tax	0.003	4/1/2011	3/31/2041
PNGT	City of Pinole 2014 Transactions and Use Tax	0.005	4/1/2015	
PNLE	City of Pinole Transactions and Use Tax	0.005	4/1/2007	
PPTG	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	0.005	10/1/2012	6/30/2035
PRBG	City of Paso Robles Transactions and Use Tax	0.005	4/1/2013	3/31/2025
PRTT	City of Porterville 2018 Transactions and Use Tax	0.010	4/1/2019	
PSGT	City of Palm Spring Transactions and Use Tax	0.010	4/1/2012	
PSMO	City of Pismo Beach Transactions and Use Tax	0.005	10/1/2008	3/31/2027
PTHN	City of Port Hueneme Transactions and Use Tax	0.005	4/1/2009	
PTTG	Town of Paradise Temporary Transactions and Use Tax	0.005	4/1/2015	3/31/2031
PTVL	City of Porterville Public Safety, Police and Fire Transactions and Use Tax	0.005	4/1/2006	
PVWS	City of Placerville Special Transactions and Use Tax for Water, Sewer, etc.	0.005	4/1/2017	3/31/2037
RCGT	City of Roseville Transactions and Use Tax	0.005	4/1/2019	
RDBF	City of Red Bluff 2014 Transactions and Use Tax	0.003	4/1/2015	3/31/2031
RDGT	City of Rio Dell Transactions and Use Tax	0.010	4/1/2015	12/31/2024
RDPS	City of Reedley Public Safety Transactions and Use Tax	0.005	7/1/2008	
RFEL	City of San Rafael Transactions and Use Tax	0.005	4/1/2006	3/31/2014
RHCG	City of Rancho Cordova Transactions and Use Tax	0.005	4/1/2015	
RHMG	City of Richmond 2014 Transactions and Use Tax	0.005	4/1/2015	
RIDG	City of Ridgecrest Public Safety and Essential City Services Transactions and Use Tax	0.010	4/1/2017	3/31/2025
RIVG	City of Riverside Transactions and Use Tax	0.010	4/1/2017	3/31/2036
RMGT	City of Richmond Transactions and Use Tax	0.005	4/1/2005	
RPGF	City of Rohnert Park Transactions and Use Tax	0.005	10/1/2010	
RTGT	City of Ridgecrest Temporary Transactions and Use Tax	0.008	10/1/2012	3/31/2017
RVGG	City of Rio Vista General Transactions and Use Tax	0.008	4/1/2013	3/31/2022
RWGT	City of Redwood City Transactions and Use Tax	0.005	4/1/2019	
SABN	City of San Bruno Transactions and Use Tax	0.005	4/1/2020	
SACG	City of Sacramento Transactions and Use Tax	0.005	4/1/2013	3/31/2019
SAGT	Town of San Anselmo Transactions and Use Tax	0.005	4/1/2014	3/31/2024
SAMG	City of Santa Monica 2017 Transactions and Use Tax	0.010	4/1/2017	
SAND	City of Sand City General Purpose Transactions and Use Tax	0.005	4/1/2005	3/31/2015
SANG	City of Sand City 2015 General Purpose Transactions and Use Tax	0.010	4/1/2015	
SATU	City of Santa Ana Transactions and Use Tax	0.015	4/1/2019	3/31/2029
SAUG	City of Sausalito 2014 Transactions and Use Tax	0.005	4/1/2015	3/31/2025
SBGT	City of Seal Beach Transactions and Use Tax	0.010	4/1/2019	
SBIG	City of Santa Barbara Infrastructure and Services Transactions and Use Tax	0.010	4/1/2018	

SALES AND USE TAXES

TABLE 21D – Transactions and Use Tax Rates and Effective Dates (7 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Cities				
SBRN	City of San Bernardino Transactions and Use Tax	0.003	4/1/2007	3/31/2022
SBVT	City of Ventura Transactions and Use Tax	0.005	4/1/2017	3/31/2042
SCGT	City of Santa Cruz 2018 Transaction and Use Tax	0.003	10/1/2018	
SCNT	City of Sacramento 2018 Transactions and Use Tax	0.010	4/1/2019	
SEAS	City of Seaside Transactions and Use Tax	0.010	7/1/2008	
SEBG	City of Sebastopol Community Transactions and Use Tax	0.003	4/1/2005	
SEDG	City of Seaside 2017 Transactions and Use Tax	0.005	10/1/2017	
SEGR	City of Sebastopol General Revenue	0.001	4/1/2003	3/31/2005
SEMD	City of Sierra Madre Transactions and Use Tax	0.008	4/1/2020	
SEMT	City of South El Monte Vital City Services Protection Transactions and Use Tax	0.005	4/1/2011	
SFST	City of Santa Fe Springs 2018 Transactions and Use Tax (Senate Bill 703)	0.010	4/1/2019	
SGPS	City of Sanger Public Safety Transactions and Use Tax	0.008	7/1/2008	6/30/2028
SGTE	City of South Gate Transactions and Use Tax	0.010	10/1/2008	
SHGT	City of St. Helena Transactions and Use Tax	0.005	4/1/2017	
SJBG	City of San Juan Bautista Transactions and Use Tax	0.008	4/1/2005	
SJGT	City of San Jose Transactions and Use Tax	0.003	10/1/2016	9/30/2031
SLDG	City of San Leandro 2015 Transactions and Use Tax	0.005	4/1/2015	3/31/2045
SLGF	City of San Leandro Transactions and Use Tax	0.003	4/1/2011	3/31/2015
SLGT	City of Salinas Measure G Transactions and Use Tax	0.010	4/1/2015	3/31/2030
SLMA	City of Selma Public Safety Transactions and Use Tax	0.005	4/1/2008	
SLNS	City of Salinas Temporary Transactions and Use Tax	0.005	4/1/2006	
SLOG	City of San Luis Obispo Essential Services Transactions and Use Tax	0.005	4/1/2007	3/31/2023
SLTG	City of South Lake Tahoe Transactions and Use Tax	0.005	4/1/2005	
SMAG	City of Santa Maria Transactions and Use Tax	0.003	10/1/2012	3/31/2019
SMTG	City of San Mateo Transactions and Use Tax	0.003	4/1/2010	3/31/2048
SMTU	City of Santa Maria Public Safety Transactions and Use Tax	0.010	4/1/2019	
SNFE	City of San Fernando Temporary Transactions and Use Tax	0.005	10/1/2013	
SOGT	City of Sonoma Transactions and Use Tax	0.005	10/1/2012	9/30/2022
SPAD	City of South Pasadena Transactions and Use Tax	0.008	4/1/2020	
SPES	City of San Pablo Emergency Medical Services Transactions and Use Tax	0.003	10/1/2014	
SPFG	City of Stockton Public Safety Transactions and Use Tax	0.003	4/1/2005	
SPFW	City of Sonoma Transactions and Use Tax	0.005	1/1/2005	
SPGT	City of San Pablo Transactions and Use Tax	0.005	10/1/2012	9/30/2017
SPLT	City of Santa Paula Transactions and Use Tax	0.010	4/1/2017	3/31/2037
SPRS	City of San Pablo Reduction Transactions and Use Tax	0.003	10/1/2017	9/30/2022
SRCT	City of Santa Rosa 2018 Transactions and Use Tax	0.003	4/1/2019	3/31/2025
SREF	City of San Rafael Transactions and Use Tax	0.008	4/1/2014	3/31/2034
SRGF	City of Santa Rosa 2010 Transactions and Use Tax	0.003	4/1/2011	3/31/2027
SRPS	City of Santa Rosa Public Safety Transactions and Use Tax	0.003	4/1/2005	3/31/2025
SSFR	South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	0.005	4/1/2016	3/31/2046
SSLR	City of Stockton Special Library and Recreation Transactions and Use Tax	0.003	4/1/2017	3/31/2033
STCZ	City of Santa Cruz Replacement Transactions and Use Tax	0.005	4/1/2007	
STEG	City of Soledad Temporary Emergency Transactions and Use Tax	0.010	10/1/2012	9/30/2032
STGT	City of Stanton Transactions and Use Tax	0.010	4/1/2015	
STKN	City of Stockton Transaction and Use Tax	0.008	4/1/2014	3/31/2024
STMA	City of Santa Monica Transactions and Use Tax	0.005	4/1/2011	3/31/2017
SUGT	City of Suisun City Transactions and Use Tax	0.010	4/1/2017	3/31/2027
SVGF	City of Scotts Valley Transactions and Use Tax	0.003	4/1/2009	3/31/2011
SVGT	City of Scotts Valley Transactions and Use Tax	0.005	4/1/2006	3/31/2009
SVLY	City of Scotts Valley Temporary Transactions and Use Tax	0.005	4/1/2014	6/30/2020
SZGT	City of Santa Cruz Transactions and Use Tax	0.003	7/1/2004	3/31/2007

SALES AND USE TAXES

TABLE 21D — Transactions and Use Tax Rates and Effective Dates (8 of 8)

District Code	Agency	Rate	Effective Start Date	Effective End Date
Cities				
TDGF	City of Trinidad General Revenue Transactions and Use Tax	0.010	10/1/2004	12/31/2008
TEMG	City of Temecula Transactions and Use Tax	0.010	4/1/2017	
TLRE	City of Tulare Transactions and Use Tax	0.005	4/1/2006	
TRCG	City of Tracy Transactions and Use Tax	0.005	4/1/2017	3/31/2037
TRCY	City of Tracy Transactions and Use Tax	0.005	4/1/2011	3/31/2016
TRGF	City of Trinidad Transactions and Use Tax	0.008	4/1/2009	3/31/2021
TRSR	Truckee Transactions and Use Tax	0.005	10/1/1998	12/31/2028
TTRS	Town of Truckee Trails Transactions and Use Tax	0.003	10/1/2014	9/30/2024
UCGF	City of Union City Transactions and Use Tax	0.005	4/1/2011	3/31/2025
UKGT	City of Ukiah Transactions and Use Tax	0.005	10/1/2005	
UKHG	City of Ukiah 2017 Transactions and Use Tax	0.005	4/1/2017	
VACG	City of Vacaville Transactions and Use Tax	0.003	4/1/2013	3/31/2018
VOGT	City of Vacaville 2017 Transactions and Use Tax	0.008	4/1/2018	3/31/2038
VISG	City of Visalia Transactions and Use Tax	0.005	4/1/2017	
VJGT	City of Vallejo Transactions and Use Tax	0.010	4/1/2012	
VPST	City of Visalia Public Safety Transactions and Use Tax	0.003	7/1/2004	
VSTA	City of Vista Transactions and Use Tax	0.005	4/1/2007	3/31/2037
WASG	City of Wasco Transactions and Use Tax	0.010	4/1/2017	
WCGT	City of Wildomar Transactions and Use Tax	0.010	4/1/2019	
WCRS	Willits City Road System Transactions and Use Tax	0.005	10/1/2003	
WDLG	City of Woodland Transactions and Use Tax	0.005	10/1/2006	12/31/2030
WEED	City of Weed Transactions and Use Tax	0.003	7/1/2015	
WESG	City of Westminster Transactions and Use Tax	0.010	4/1/2017	12/31/2022
WLKG	City of Woodlake Transactions and Use Tax	0.010	4/1/2018	
WLMS	City of Williams Transactions and Use Tax	0.005	4/1/2007	
WOGT	City of Woodland General Revenue Transactions and Use Tax	0.005	7/1/2000	6/30/2006
WOSF	City of Woodland Supplemental Transactions and Use Tax	0.003	10/1/2010	9/30/2022
WSCG	City of West Sacramento Transactions and Use Tax	0.003	4/1/2017	
WSGT	City of West Sacramento 2018 Transactions and Use Tax	0.003	4/1/2019	
WSTU	City of West Sacramento Transactions and Use Tax	0.005	4/1/2003	3/31/2033
WTLD	City of Wheatland Transactions and Use Tax	0.005	4/1/2011	3/31/2021
WTPS	City of Watsonville Public Safety Transactions and Use Tax	0.005	10/1/2014	
WTVL	City of Watsonville Transactions and Use Tax	0.003	4/1/2007	
YCST	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	0.005	4/1/2017	3/31/2027
YRKG	City of Yreka Transactions and Use Tax	0.005	4/1/2017	
YUCG	Town of Yucca Valley Essential Services Transactions and Use Tax	0.005	4/1/2017	3/31/2027

^a These districts are the recipients of a multi-jurisdictional district tax. The rates shown are the share rate of the tax.

SALES AND USE TAXES

**TABLE 22B — Special Taxing Jurisdiction Distributions and Administrative Charges -
Fiscal Years 1969-70 to 2019-20**

Fiscal Year	Net Amount Distributed	Administrative Charge	Fiscal Year	Net Amount Distributed	Administrative Charge
2019-20	\$9,486,531,000	\$118,055,000	1993-94	\$1,791,920,000	\$38,441,000
2018-19	9,218,249,000	105,512,030	1992-93	1,807,455,000	25,162,000
2017-18	8,038,787,000	94,669,000	1991-92	1,814,025,000	25,330,000
2016-17	6,316,125,000	83,095,000	1990-91	1,430,884,000	21,517,000
2015-16	6,130,573,000	81,911,000	1989-90	1,229,273,000	18,817,000
2014-15	5,729,543,000	74,696,000	1988-89	932,513,000	14,103,000
2013-14	5,406,965,000	68,604,000	1987-88	735,405,000	10,808,000
2012-13	4,907,887,000	51,002,000	1986-87	617,816,000	9,077,000
2011-12	4,543,976,000	48,629,000	1985-86	590,066,000	9,723,000
2010-11	4,133,402,000	50,090,000	1984-85	495,958,000	8,197,000
2009-10	3,716,621,000	48,516,000	1983-84	445,738,000	7,331,000
2008-09	3,572,935,000	43,649,000	1982-83	349,385,000	5,233,000
2007-08	3,923,989,000	39,768,000	1981-82	142,505,000	2,252,000
2006-07	3,862,168,000	37,135,000	1980-81	114,621,000	2,061,000
2005-06	3,711,763,000	43,410,000	1979-80	119,728,000	1,911,000
2004-05	3,310,416,000	41,973,000	1978-79	87,103,000	1,587,000
2003-04	3,015,938,000	37,739,000	1977-78	80,680,000	1,404,000
2002-03	2,863,387,000	34,497,000	1976-77	60,176,000	986,000
2001-02	2,845,398,000	34,327,000	1975-76	42,424,000	713,000
2000-01	3,003,030,000	36,356,000	1974-75	40,023,000	669,000
1999-00	2,689,865,000	33,652,000	1973-74	35,613,000	599,000
1998-99	2,435,226,000	33,064,000	1972-73	31,343,000	585,000
1997-98	2,309,654,000	36,711,000	1971-72	28,325,000	577,000
1996-97	2,041,272,000	36,403,000	1970-71	60,860,000	1,333,000
1995-96	1,932,793,000	37,487,000	1969-70	1,570,000	298,000
1994-95	1,893,014,000	37,816,000			

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, 2020

County	Cities	Retain Rate ^a	Share Rate	County	Cities	Retain Rate ^a	Share Rate
Alameda	Albany	0.950	0.050	San Mateo	Hillsborough	0.950	0.050
Alameda	Emeryville	0.950	0.050	San Mateo	Menlo Park	0.950	0.050
Alameda	Hayward	0.950	0.050	San Mateo	Redwood City	0.950	0.050
Alameda	Piedmont	0.950	0.050	San Mateo	San Bruno	0.950	0.050
Alameda	Pleasanton	0.950	0.050	San Mateo	San Carlos	0.950	0.050
Alameda	Newark	0.950	0.050	San Mateo	San Mateo	0.950	0.050
Alameda	Fremont	0.950	0.050	San Mateo	South San Francisco	0.950	0.050
Alameda	Alameda	0.950	0.050	San Mateo	Millbrae	0.950	0.050
Alameda	Union City	0.950	0.050	San Mateo	Woodside	0.950	0.050
Alameda	Berkeley	0.950	0.050	San Mateo	Pacifica	0.950	0.050
Alameda	Oakland	0.950	0.050	San Mateo	Half Moon Bay	0.950	0.050
Butte	Chico	0.950	0.050	San Mateo	Brisbane	0.950	0.050
Calaveras	Angels Camp	0.950	0.050	San Mateo	Portola Valley	0.950	0.050
Contra Costa	Antioch	0.975	0.025	San Mateo	Foster City	0.950	0.050
Contra Costa	Concord	0.975	0.025	San Mateo	East Palo Alto	0.950	0.050
Contra Costa	El Cerrito	0.975	0.025	Santa Barbara	Goleta	0.700	0.300
Contra Costa	Hercules	0.975	0.025	Sierra	Loyalton	0.950	0.050
Contra Costa	Martinez	0.975	0.025	Sonoma	Cloverdale	0.975	0.025
Contra Costa	Pinole	0.975	0.025	Sonoma	Healdsburg	0.975	0.025
Contra Costa	Pittsburg	0.975	0.025	Sonoma	Petaluma	0.975	0.025
Contra Costa	Richmond	0.975	0.025	Sonoma	Rohnert Park	0.975	0.025
Contra Costa	Walnut Creek	0.975	0.025	Sonoma	Sebastopol	0.975	0.025
Contra Costa	Lafayette	0.975	0.025	Sonoma	Sonoma	0.975	0.025
Contra Costa	Brentwood	0.975	0.025	Sonoma	Cotati	0.975	0.025
Contra Costa	San Pablo	0.975	0.025	Sonoma	Santa Rosa	0.975	0.025
Contra Costa	Pleasant Hill	0.975	0.025	Stanislaus	Ceres	0.950	0.050
Contra Costa	Clayton	0.975	0.025	Stanislaus	Modesto	0.950	0.050
Contra Costa	Moraga	0.975	0.025	Stanislaus	Oakdale	0.950	0.050
Contra Costa	Danville	0.975	0.025	Stanislaus	Patterson	0.995	0.005
Contra Costa	Orinda	0.975	0.025	Stanislaus	Riverbank	0.995	0.005
Contra Costa	San Ramon	0.975	0.025	Stanislaus	Turlock	0.950	0.050
Fresno	Clovis	0.950	0.050	Tehama	Corning	0.900	0.100
Fresno	Coalinga	0.950	0.050	Tehama	Red Bluff	0.900	0.100
Fresno	Firebaugh	0.950	0.050	Tulare	Dinuba	0.950	0.050
Fresno	Fowler	0.950	0.050	Tulare	Exeter	0.950	0.050
Fresno	Kingsburg	0.950	0.050	Tulare	Lindsay	0.950	0.050
Fresno	Reedley	0.950	0.050	Tulare	Porterville	0.950	0.050
Fresno	Sanger	0.950	0.050	Tulare	Tulare	0.950	0.050
Fresno	Selma	0.950	0.050	Tulare	Visalia	0.950	0.050
Fresno	Kerman	0.950	0.050	Tulare	Woodlake	0.950	0.050
Fresno	Mendota	0.980	0.020	Tulare	Farmersville	0.950	0.050
Fresno	San Joaquin	0.980	0.020	Tuolumne	Sonora	0.870	0.130
Fresno	Fresno	0.947	0.053	Ventura	Fillmore	0.967	0.033
Kings	Corcoran	0.980	0.020	Ventura	Oxnard	0.967	0.033
Kings	Hanford	0.950	0.050	Ventura	Port Hueneme	0.967	0.033
Kings	Lemoore	0.980	0.020	Ventura	Santa Paula	0.967	0.033
Kings	Avenal	0.980	0.020	Ventura	Camarillo	0.967	0.033
Lassen	Susanville	0.950	0.050	Ventura	Thousand Oaks	0.967	0.033
Madera	Chowchilla	0.920	0.080	Ventura	Simi Valley	0.967	0.033
Merced	Atwater	0.950	0.050	Ventura	Moorpark	0.967	0.033
Merced	Los Banos	0.950	0.050	Ventura	Ventura	0.967	0.033
Merced	Merced	0.925	0.075				
Plumas	Portola	0.950	0.050				
San Mateo	Atherton	0.950	0.050				
San Mateo	Colma	0.950	0.050				
San Mateo	Belmont	0.950	0.050				
San Mateo	Burlingame	0.950	0.050				
San Mateo	Daly City	0.950	0.050				

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

FUEL (EXCISE) TAXES

TABLE 24A — Gasoline Tax Statistics - Fiscal Years 1923-24 to 2019-20 (1 of 3)

Fiscal Year	Gasoline				
	Taxable Distributions (in gallons)	Tax Rate as of July 1	Revenue ^b	Refunds	Taxpayers ^c as of June 30
2019-20	13,797,747,000	\$0.473 ^s	\$6,632,125,000	\$5,187,000	49
2018-19	15,357,598,000	0.417 ^q	6,400,573,000 ^r	5,618,000	46
2017-18	15,554,123,000	0.417 ^p	5,875,432,000	6,978,000	41
2016-17	15,558,000,000	0.278 ^a	4,323,746,000	5,385,000	45
2015-16	15,322,653,000	0.300 ^a	4,592,700,000	6,073,000	45
2014-15	14,935,503,000	0.360 ^a	5,374,334,000	3,855,000	46
2013-14	14,599,336,000	0.395 ^a	5,763,417,000	5,844,000	47
2012-13	14,475,836,000	0.360 ^a	5,206,304,000	7,345,000	47
2011-12	14,608,032,000	0.357 ^a	5,221,980,000	6,478,000	48
2010-11	14,740,132,000	0.353 ^a	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 ⁱ	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
1970-71	9,232,664,000	0.07	646,312,000	13,401,000	58
1969-70	8,939,785,000	0.08 ^h	641,268,000 ^h	13,437,000	52

See page 74 for footnotes.

FUEL (EXCISE) TAXES

TABLE 24A – Gasoline Tax Statistics - Fiscal Years 1923-24 to 2019-20 (2 of 3)

Fiscal Year	Gasoline				
	Taxable Distributions (in gallons)	Tax Rate as of July 1	Revenue ^b	Refunds	Taxpayers ^c as of June 30
1968-69	8,494,055,000	\$0.07	\$601,783,000 ^a	\$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 ^j	17,234,000	63
1964-65	7,041,337,000	0.07	510,954,000 ^j	15,981,000	61
1963-64	6,732,890,000	0.06 ⁱ	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 ⁱ	255,305,000 ^j	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

See page 74 for footnotes.

FUEL (EXCISE) TAXES

TABLE 24A – Gasoline Tax Statistics - Fiscal Years 1923-24 to 2019-20 (3 of 3) (Footnotes)

- ^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. 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, 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, 2020, there were 169 gasoline suppliers, including 120 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.
- ^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.
- ^p Effective November 1, 2017, Senate Bill 1, the Road Repair and Accountability Act of 2017, imposes an additional \$0.12 per gallon gasoline tax. This is not applicable to aviation gasoline.
- ^q The Board Members, of the California State Board of Equalization voted to not adjust the fuel tax swap rate per Revenue and Taxation Code section 7360(b)(2) and (3).
- ^r Revised
- ^s Effective July 1, 2019, Senate Bill 1 changed the excise tax rate to \$0.473 per gallon. Effective July 1, 2019, Senate Bill 1, the Road Repair and Accountability Act of 2017, eliminated the fuel tax swap revenue neutrality adjustment and the full rate in Revenue and Taxation Code section 7360(b)(1) became applicable. This is not applicable to aviation gasoline.

FUEL (EXCISE) TAXES

TABLE 24B — Jet Fuel Tax Statistics - Fiscal Years 1969-70 to 2019-20

Fiscal Year	Jet Fuel Tax		Fiscal Year	Jet Fuel Tax	
	Taxable distributions (in gallons)	Revenue ^a		Taxable distributions (in gallons)	Revenue ^a
2019-20	141,549,000	\$2,935,000	1993-94	63,197,000	\$1,245,000
2018-19	167,258,000	3,371,000	1992-93	65,174,000	1,296,000
2017-18	161,856,000	3,246,000	1991-92	59,162,000	1,254,000
2016-17	161,545,000	3,323,000	1990-91	57,311,000	1,203,000
2015-16	151,088,000	3,113,000	1989-90	59,014,000	1,246,000
2014-15	137,037,000	2,583,000	1988-89	53,603,000	1,142,000
2013-14	134,718,000	2,558,000	1987-88	46,364,000	1,099,000
2012-13	131,821,000	2,643,000	1986-87	44,304,000	966,000
2011-12	126,634,000	2,533,000	1985-86	39,255,000	845,000
2010-11	121,689,000	2,328,000	1984-85	41,617,000	884,000
2009-10	120,862,000	2,252,000	1983-84	41,025,000	845,000
2008-09	122,836,000	2,492,000	1982-83	37,471,000	703,000
2007-08	148,556,000	3,065,000	1981-82	40,435,000	860,000
2006-07	149,711,000	3,042,000	1980-81	43,713,000	891,000
2005-06	149,197,000	3,118,000	1979-80	50,225,000	988,000
2004-05	144,266,000	2,569,000	1978-79	46,422,000	915,000
2003-04	135,686,000	2,189,000	1977-78	34,469,000	692,000
2002-03	122,646,000	2,429,000	1976-77	27,445,000	551,000
2001-02	120,183,000	2,447,000	1975-76	23,583,000	474,000
2000-01	133,204,000	2,726,000	1974-75	20,494,000	411,000
1999-00	114,452,000	2,536,000	1973-74	19,324,000	390,000
1998-99	94,512,000	1,917,000	1972-73	17,941,000	360,000
1997-98	88,284,000	1,799,000	1971-72	14,463,000	292,000
1996-97	75,968,000	1,532,000	1970-71	12,043,000	245,000
1995-96	74,069,000	1,517,000	1969-70	8,057,000 ^b	163,000 ^b
1994-95	66,589,000	1,308,000			

^a. Includes self-assessed taxes, tax deficiencies, 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 -
Fiscal Years 1937-38 to 2019-20 (1 of 2)**

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)
2019-20	3,049,322,000	7,495,000	38,252,000	2,000	13,366,274,000	5,158,000
2018-19	3,013,919,000	9,682,000	32,617,000	12,000	16,462,918,000	8,677,000
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	–	–	–	–	–
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	–	–	–	–	–

See footnotes on [page 77](#).

FUEL (EXCISE) TAXES

**TABLE 25A — Taxable Distributions of Diesel Fuel and Alternative Fuels -
Fiscal Years 1937-38 to 2019-20 (2 of 2)**

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)
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	-	-	-	-	-

^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 Tax 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 25B — Diesel Fuel and Alternative Fuels Statistics - Fiscal Years 1937-38 to 2019-20 (1 of 2)

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate ^b		Revenue ^a				
					Diesel	Alternative Fuels ^c		Total	Tax Paid at Reduced Rate by Transit Districts ^e
	Jul 1	Jan 1	Jul 1	Jan 1		Per Unit Basis	Flat Rate Basis ^d		
2019-20	\$0.36	\$0.36	\$0.760	\$0.760	\$1,198,020,000	\$8,114,000	\$624,000	\$1,206,758,000	\$885,000
2018-19	0.36	0.36	0.700	0.700	1,163,922,000	9,289,000 ^r	687,000	1,173,898,000	596,000
2017-18	0.16	0.36	0.370	0.370	946,137,000 ^v	8,216,000	852,000	955,205,000	696,000
2016-17	0.16	0.16	0.400	0.400	535,492,000	7,624,000	738,000	543,854,000	1,165,000
2015-16	0.13	0.13	0.450	0.450	424,414,000	8,027,000	644,000	433,086,000	1,056,000
2014-15	0.11	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	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	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
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 ^o	-	-	36,838,000 ^o	774,000	-	37,612,000	311,000 ^o
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 ^q	-	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	-

See footnotes on page 78.

FUEL (EXCISE) TAXES

TABLE 25B — Diesel Fuel and Alternative Fuels Statistics - Fiscal Years 1937-38 to 2019-20 (2 of 2)

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate ^b		Revenue ^a				Tax Paid at Reduced Rate by Transit Districts ^e
					Diesel	Alternative Fuels ^c		Total	
	Jul 1	Jan 1	Jul 1	Jan 1		Per Unit Basis	Flat Rate Basis ^d		
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	-

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

- ^a Includes interest and penalties which amounted to \$8,115,000 during the 2019-20 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 are for diesel fuel use.
- ^c Includes use fuel tax revenue on liquefied petroleum gases (LPG), liquid 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, CDTFA 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.
- ^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 1 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 1 cent per gallon.
- ^q A special 1 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.
- ^v In Fiscal Year 2017-18, the diesel fuel tax rate changed on November 1, 2017 from \$0.16 to \$0.36 due to Senate Bill 1, the Road Repair and Accountability Act of 2017.

FUEL (EXCISE) TAXES

TABLE 26 — Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue - Fiscal Years 1989-90 to 2019-20

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
2019-20	\$304,443,000	\$20,993,000	\$41,346,000
2018-19	335,590,000	21,172,000	46,078,000
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	-	-

^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. Effective September 18, 2014, the fee is collected from persons owning crude oil at the time it 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; persons owning crude oil or petroleum products at a refinery. The fee is no longer collected from operators of pipelines.

^d This fee went into effect in 1991. It is collected from persons owning 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 -
Fiscal Years 1935-36 to 2019-20 (1 of 2)**

Fiscal Year	Beer	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol (Still Wines)	Champagne and Sparkling Wines	Distilled Spirits	Total
2019-20	\$135,011,000	\$19,988,000	\$6,825,000	\$3,514,000	\$203,690,000	\$369,028,000
2018-19	135,169,000	21,676,000	7,000,000	3,812,000	210,897,000	378,553,000
2017-18 ^y	135,381,000	20,639,000	6,013,000	3,885,000	203,734,000	186,291,000
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	20,038,000	6,225,000	3,621,000	198,737,000	365,087,000
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
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

See footnotes on [page 82](#).

ALCOHOLIC BEVERAGE TAX

**TABLE 27 — Beer, Wine, and Distilled Spirits Excise Tax Collections^a -
Fiscal Years 1935-36 to 2019-20 (2 of 2)**

Fiscal Year	Beer	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol (Still Wines)	Champagne and Sparkling Wines	Distilled Spirits	Total
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 ^e	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	91,000ⁱ	40,276,000^j	50,016,000
1932-35^k	2,397,000	–	479,000^l	–	–	2,876,000

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.

^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.

^m Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

ALCOHOLIC BEVERAGE TAX

**TABLE 28 — Apparent Consumption^a of Beer, Wines, and Distilled Spirits -
Fiscal Years 1935-36 to 2019-20 (1 of 2) (In Gallons)**

Fiscal Year	Beer ^b	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol ^c (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
2019-20	675,053,000	99,937,000	34,125,000	11,712,000	145,774,000	61,343,000
2018-19	674,817,000	107,999,000	32,459,000	12,416,000	152,875,000	63,482,000
2017-18 ^y	696,355,000	103,172,000	29,865,000	12,860,000	145,897,000	61,457,000
2016-17	673,412,000	105,558,000	29,169,000	12,688,000	147,415,000	61,150,000
2015-16	696,770,000	97,543,000	30,963,000	12,131,000	140,637,000	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
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

See footnotes on page 84.

ALCOHOLIC BEVERAGE TAX

**TABLE 28 — Apparent Consumption^a of Beer, Wines, and Distilled Spirits -
Fiscal Years 1935-36 to 2019-20 (2 of 2) (In Gallons)**

Fiscal Year	Beer ^b	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol ^c (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
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.

^y Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.



ALCOHOLIC BEVERAGE TAX

**TABLE 29 — Per Capita Consumption^a of Beer, Wines, and Distilled Spirits -
Fiscal Years 1935-36 to 2019-20 (Consumption in Gallons, per Capita)**

Fiscal Year	Population ^b	Beer ^c	Wines	Distilled Spirits	Fiscal Year	Population ^b	Beer ^c	Wines	Distilled Spirits
2019-20	39,782,870	16.97	3.66	1.54	1986-87	27,338,000	24.29	4.68	1.83
2018-19	39,927,315	16.90	3.83	1.59	1985-86	26,687,500	23.79	4.92	1.91
2017-18 ^y	39,809,693	17.49	3.66	1.54	1984-85	26,079,000	24.02	4.61	2.02
2016-17	39,523,613	17.04	3.73	1.55	1983-84	25,414,000	24.52	4.60	2.11
2015-16	39,255,883	17.75	3.58	1.53	1982-83	24,944,700	24.00	4.54	2.18
2014-15	38,714,725	18.26	3.52	1.47	1981-82	24,469,500	24.96	4.47	2.29
2013-14	38,357,121	17.96	3.93	1.49	1980-81	23,992,900	25.45	4.41	2.40
2012-13	37,984,138	17.87	3.78	1.48	1979-80	23,534,000	24.52	4.20	2.41
2011-12	37,668,804	17.38	4.17	1.45	1978-79	23,072,000	24.46	4.21	2.46
2010-11	37,427,946	17.68	3.08	1.41	1977-78	22,610,000	23.38	4.05	2.46
2009-10	37,223,900	17.84	3.16	1.38	1976-77	22,164,000	22.83	3.80	2.38
2008-09	38,255,508	17.71	3.60	1.32	1975-76	21,756,000	21.70	3.76	2.42
2007-08	37,883,992	18.09	3.15	1.34	1974-75	21,374,000	21.55	3.56	2.37
2006-07	37,559,440	18.52	3.46	1.31	1973-74	21,036,000	20.49	3.50	2.39
2005-06	37,195,240	17.08	3.15	1.31	1972-73	20,737,000	19.53	3.55	2.33
2004-05	36,728,196	17.86	3.12	1.30	1971-72	20,470,000	19.33	3.26	2.32
2003-04	36,271,091	18.50	3.00	1.27	1970-71	20,193,000	17.67	3.06	2.25
2002-03	35,612,000	17.53	3.03	1.21	1969-70	19,922,000	18.73	2.79	2.25
2001-02	35,000,000	18.29	2.95	1.20	1968-69	19,664,000	16.73	2.47	2.18
2000-01	34,367,000	18.71	2.92	1.21	1967-68	19,372,000	15.95	2.32	2.10
1999-00	33,753,000	18.68	2.90	1.19	1966-67	19,041,000	16.90	2.21	2.09
1998-99	33,140,000	18.77	2.78	1.16	1965-66	18,670,000	16.00	2.21	2.05
1997-98	32,657,000	18.77	2.91	1.18	1964-65	18,255,000	16.48	2.17	1.98
1996-97	32,207,000	19.01	3.05	1.18	1963-64	17,768,000	14.70	2.17	1.90
1995-96	31,837,000	19.44	2.77	1.19	1962-63	17,211,000	14.88	2.12	1.86
1994-95	31,617,000	19.17	2.74	1.24	1961-62	16,636,000	14.59	2.11	1.81
1993-94	31,418,000	19.91	2.84	1.30	1960-61	16,114,000	14.46	2.13	1.74
1992-93	31,150,000	20.65	2.93	1.37	1955-56	13,292,000	14.52	2.05	1.58
1991-92	30,723,000	22.05	3.06	1.44	1950-51	10,886,000	15.38	1.96	1.84
1990-91	30,143,000	22.27	3.47	1.56	1945-46	9,452,000	16.86	2.13	2.37
1989-90	29,558,000	23.00	3.55	1.63	1940-41	7,094,000	10.71	2.51	1.60
1988-89	28,701,000	23.33	3.82	1.67	1935-36	6,258,000	11.63	3.39	1.46
1987-88	27,996,000	23.23	4.50	1.75					

^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.

^y Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

CIGARETTE AND TOBACCO PRODUCTS TAX

**TABLE 30A — Cigarette Taxes and Other Tobacco Products Surtax Revenue -
Fiscal Years 1959-60 to 2019-20 (1 of 2)**

Fiscal Year	Cigarette Tax				Other Tobacco Products Surtax	
	Revenue ^a	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate
2019-20	\$1,708,597,000	\$5,075,000	\$1,713,672,000	\$1,191,000	\$258,560,000	59.27%
2018-19	1,786,074,000	5,305,000	1,791,379,000	3,659,000	271,772,000	62.78%
2017-18	1,852,854,000	5,590,000	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%
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%
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	-	-

See footnotes on [page 87](#).

CIGARETTE AND TOBACCO PRODUCTS TAX

**TABLE 30A — Cigarette Taxes and Other Tobacco Products Surtax Revenue -
Fiscal Years 1959-60 to 2019-20 (2 of 2)**

Fiscal Year	Cigarette Tax				Other Tobacco Products Surtax	
	Revenue ^a	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate
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	1,862,000	209,987,000	328,000	-	-
1966-67	75,659,000 ^l	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	-	-

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, Proposition 56 increased the overall tax rate on tobacco products and cigarettes. Cigarette tax 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.
- ^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 fiscal year 1960-61 on purchases made in the fiscal year 1959-60 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.

CIGARETTE TAX

TABLE 30B — Cigarette Distributions and Per Capita Consumption - Fiscal Years 1959-60 to 2019-20

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	
2019-20	628,000,000	597,000,000	31,000,000	15.8	1988-89	2,431,000,000	2,353,000,000	78,000,000	84.7
2018-19	635,000,000 ^c	624,000,000 ^c	11,000,000	15.9	1987-88	2,657,000,000	2,570,000,000	87,000,000	94.9
2017-18	665,000,000	651,000,000	14,000,000	16.7	1986-87	2,690,000,000	2,595,000,000	95,000,000	98.4
2016-17	818,000,000	805,000,000	14,000,000	20.7	1985-86	2,730,000,000	2,632,000,000	98,000,000	102.3
2015-16	875,000,000	860,000,000	15,000,000	22.3	1984-85	2,781,000,000	2,673,000,000	108,000,000	106.7
2014-15	881,000,000	867,000,000	14,000,000	22.8	1983-84	2,792,000,000	2,675,000,000	117,000,000	109.9
2013-14	889,000,000	871,000,000	18,000,000	23.2	1982-83	2,889,000,000	2,761,000,000	128,000,000	115.8
2012-13	930,000,000	907,000,000	23,000,000	24.5	1981-82	2,947,000,000	2,811,000,000	136,000,000	120.4
2011-12	972,000,000	951,000,000	21,000,000	25.8	1980-81	2,966,000,000	2,825,000,000	141,000,000	123.6
2010-11	989,000,000	961,000,000	28,000,000	26.4	1979-80	2,892,000,000	2,744,000,000	148,000,000	122.9
2009-10	1,002,000,000	972,000,000	30,000,000	26.9	1978-79	2,887,000,000	2,730,000,000	157,000,000	125.1
2008-09	1,090,000,000	1,058,000,000	32,000,000	28.5	1977-78	2,940,000,000	2,774,000,000	166,000,000	130.0
2007-08	1,131,000,000	1,107,000,000	24,000,000	29.9	1976-77	2,900,000,000	2,728,000,000	172,000,000	130.9
2006-07	1,177,000,000	1,158,000,000	20,000,000	31.3	1975-76	2,909,000,000	2,722,000,000	187,000,000	133.7
2005-06	1,209,000,000	1,190,000,000	19,000,000	32.5	1974-75	2,857,000,000	2,664,000,000	193,000,000	133.7
2004-05	1,224,000,000	1,187,000,000	37,000,000	33.3	1973-74	2,827,000,000	2,620,000,000	207,000,000	134.4
2003-04	1,234,000,000	1,184,000,000	50,000,000	34.0	1972-73	2,762,000,000	2,553,000,000	209,000,000	133.2
2002-03	1,227,000,000	1,196,000,000	31,000,000	34.5	1971-72	2,720,000,000	2,505,000,000	215,000,000	132.9
2001-02	1,271,000,000	1,237,000,000	34,000,000	36.3	1970-71	2,635,000,000	2,424,000,000	211,000,000	130.5
2000-01	1,324,000,000	1,288,000,000	37,000,000	38.5	1969-70	2,594,000,000	2,393,000,000	201,000,000	130.2
1999-00	1,390,000,000	1,353,000,000	38,000,000	41.2	1968-69	2,616,000,000	2,409,000,000	207,000,000	133.0
1998-99	1,568,000,000	1,523,000,000	45,000,000	47.3	1967-68	2,596,000,000	2,383,000,000	213,000,000	134.0
1997-98	1,717,000,000	1,668,000,000	48,000,000	52.6	1966-67	2,737,000,000	2,573,000,000	164,000,000	143.8
1996-97	1,777,000,000	1,716,000,000	61,000,000	55.2	1965-66	2,706,000,000	2,547,000,000	159,000,000	144.9
1995-96	1,811,000,000	1,742,000,000	69,000,000	56.9	1964-65	2,679,000,000	2,534,000,000	145,000,000	146.7
1994-95	1,871,000,000	1,791,000,000	80,000,000	59.2	1963-64	2,564,000,000	2,433,000,000	131,000,000	144.3
1993-94	1,903,000,000	1,824,000,000	79,000,000	60.6	1962-63	2,545,000,000	2,409,000,000	136,000,000	147.9
1992-93	2,010,000,000	1,923,000,000	86,000,000	64.5	1961-62	2,450,000,000	2,320,000,000	130,000,000	147.3
1991-92	2,144,000,000	2,050,000,000	94,000,000	69.8	1960-61	2,382,000,000	2,258,000,000	124,000,000	147.8
1990-91	2,196,000,000	2,102,000,000	93,000,000	72.8	1959-60	2,190,000,000	2,085,000,000	105,000,000	139.7
1989-90	2,311,000,000	2,219,000,000	92,000,000	78.2					

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.

^c Revised

INSURANCE TAX

TABLE 32 — Summary of Insurance Taxes Assessed in 2019 and 2020 on Companies Authorized to Do Business in California by Type of Insurer^{ay}

Type of Insurer	Assessments on 2019 Business		Assessments on 2018 Business		Change in Assessments
	Number	Amount	Number	Amount	
Fire and Casualty	910	\$1,765,355,487	1,015	\$1,757,937,410	0.4%
Life	424	773,087,942	469	632,914,330	22.1%
Title	18	13,232,603	26	11,945,438	10.8%
Subtotals	1,352^c	\$2,551,676,032^c	1,510^b	\$2,402,797,179^b	6.2%
Ocean Marine	489 ^e	429,857	568 ^d	796,813	-46.1%
Totals	1,841	\$2,552,105,889	2,078	\$2,403,593,992	6.2%
Adjustments:	-	-	-	-	-
Deficiency assessments	39 ^g	4,453,823 ^g	81 ^f	2,796,511 ^f	-
Refunds and cancellations	46 ⁱ	4,006,190 ⁱ	60 ^h	27,570,011 ^h	-
Net adjustments	85	\$447,633	141	-\$24,773,500	-
Grand Totals	1,926	\$2,552,553,522	2,219	\$2,378,820,492	7.3%

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 159 retaliatory tax assessments totaling \$8,427,416, and 191 nil assessments.

^c Includes 174 retaliatory tax assessments totaling \$7,730,384, and 198 nil assessments.

^d Includes 491 nil assessments.

^e Includes 452 nil assessments.

^f Includes 44 initial assessments for prior years totaling \$319,450.

^g Includes 39 initial assessments for prior years totaling \$4,453,823.22.

^h Of these, nine refunds totaling \$8,774,680.14 pertained to low income housing tax credits; four refunds totaling \$13,255,191.33 pertained to annuities; four refunds totaling \$2,354,516.61 pertained to cash-basis reporting of premiums; eight refunds totaling \$437,155.13 pertained to return of premiums, nine refunds total \$406,914.28 pertained to retaliatory tax; 15 refunds totaling \$1,058,939.84 pertained to relief granted on paid penalty; two refunds totaling \$60,298.61 due to clerical errors; one refund totaling \$42,058.71 for qualified premiums; two refunds totaling \$16,175.88 for overpayment of amount due; two refunds totaling \$40,600.12 pertained to court action; and four redeterminations resulted in total interest adjustment of \$1,123,480.62.

ⁱ Of these, two refunds totaling \$21,105.09 pertained to low income housing tax credits; six refunds totaling \$1,033,344.79 pertained to annuities/premiums; one refund totaling \$14,850.60 pertained to dividends; 15 refunds totaling \$446,019.38 pertained to relief granted on paid penalty; two refunds totaling \$11,728.69 pertained to miscellaneous; 19 refunds totaling \$182,529.51 for overpayment of amount due; and one totaling \$2,296,611.88 pertained to petition for redetermination that was adjusted due to premiums that were not subject to California premium tax.

^y Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.



INSURANCE TAX

TABLE 33 — Insurance Tax Assessments^{ay} on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed - 1911 to 2020 (1 of 3)

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
2020	1,194 ^e	2.35%	\$2,552,123,665	–	\$429,857	\$2,552,553,522
2019	1,262	2.35%	2,378,023,679	–	796,813	2,378,820,492
2018	1,267	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

See footnotes on [page 92](#).

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 2020 (2 of 3)

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
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
1964	826	2.35%	90,473,809	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	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% ^m	17,947,419	742,767	99,247	17,303,899
1946	736	2.45% ^m	15,006,118	650,649	112,839	14,468,308
1945	669	2.50% ^m	14,280,911	798,892	17,528	13,499,547
1944	649	2.55% ^m	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

See footnotes on [page 92](#).

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 2020 (3 of 3)

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
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

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 174 retaliatory tax assessments and 647 returns that showed no tax liability of which 198 were for life, fire and casualty, and title insurers, and 449 for ocean marine insurers.

^f Refunds granted as a result of court judgements on "Mini-Met" (modified medical benefit plan devised by Metropolitan Life Insurance for its 15 lar type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.

^g Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" 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 California State Board of Equalization (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 according to an interagency agreement with California State Board of Equalization.

RESOURCES SURCHARGES

**TABLE 34 — Energy Resources Surcharge and Gas Consumption Surcharge Revenue -
Fiscal Years 1974-75 to 2019-20**

Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge	Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge
2019-20	\$62,359,000	\$635,247,000	1996-97	\$42,542,000	-
2018-19	69,966,000	638,354,000	1995-96	42,588,000	-
2017-18	68,864,000	618,819,000	1994-95	41,296,000	-
2016-17	72,281,000	654,994,000	1993-94	40,706,000	-
2015-16	75,542,000	650,739,000	1992-93	41,349,000	-
2014-15	73,457,000	550,925,000	1991-92	39,863,000	-
2013-14	72,033,000	539,741,000	1990-91	40,246,000	-
2012-13	71,673,000	647,505,000	1989-90	39,358,000	-
2011-12	74,163,000 ^a	646,308,000	1988-89	38,086,000	-
2010-11	56,915,000	597,161,000	1987-88	36,942,000	-
2009-10	53,300,000	532,303,000	1986-87	35,142,000	-
2008-09	57,049,000	448,137,000	1985-86	34,824,000	-
2007-08	57,040,000	400,030,000	1984-85	34,432,000	-
2006-07	56,357,000	440,430,000	1983-84	32,131,000	-
2005-06	51,638,000	346,172,000	1982-83	30,729,000	-
2004-05	64,427,000 ^a	301,376,000	1981-82	30,994,000 ^d	-
2003-04	58,173,000 ^a	262,614,000	1980-81	23,817,000 ^e	-
2002-03	46,086,000	227,945,000	1979-80	19,022,000 ^f	-
2001-02	44,853,000	179,107,000	1978-79	18,066,000 ^g	-
2000-01	47,931,000 ^b	30,511,000 ^c	1977-78	17,670,000 ^h	-
1999-00	45,539,000	-	1976-77	13,989,000	-
1998-99	43,191,000	-	1975-76	13,250,000	-
1997-98	41,454,000	-	1974-75	1,885,000 ⁱ	-

^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; Prepared Mobile Telephony Service (MTS) Surcharge; and (Moore) Universal Telephone Service Tax Revenue - Fiscal Years 1977-78 to 2019-20

Fiscal Year	Emergency Telephone Users Surcharge ^a	Prepaid Mobile Telephony Services ^l	Universal Telephone Service Tax ^b
2019-20	\$111,890,000 ⁿ	\$1,866,000	-
2018-19	54,045,000	8,333,000 ^m	-
2017-18	60,530,000	18,672,000	-
2016-17	78,704,000	37,141,000 ^r	-
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	-	-

^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.

^m The Prepaid Mobile Telephony Service Surcharge ended in November 2018, however, the local charges for prepaid telephony services remain effective.

ⁿ Effective January 1, 2020, the Emergency Telephone User Surcharge is imposed as a flat rate amount on each access line a service user subscribes for use in California and on each purchase of prepaid mobile telephony services made by a consumer in California.

^r Revised April 20, 2019, due do revised revenue.

OTHER 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 - Fiscal Years 1981-82 to 2019-20

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
2019-20	\$96,053,000 ^f	\$53,020,000	\$58,361,000	\$3,365,000	\$4,829,000
2018-19	94,344,000 ^f	54,412,000	61,982,000	3,625,000	5,383,000
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 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 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, 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 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.

ⁿ Effective Fiscal Year 2018-19, Hazardous Substances Taxes and Fee Tax Program excludes Activity Fees of \$1,776,221; 2019-20 Hazardous Substances Taxes and Fee Tax Program excludes Activity Fees of \$239.

OTHER TAXES AND FEES

TABLE 36B — Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, and Lumber Products Assessment Fee - Fiscal Years 2003-04 to 2019-20

Fiscal Year	Water Rights Fee ^a	Electronic Waste Recycling Fee ^b	Fire Prevention Fee	Lumber Products Assessment Fee ^c
2019-20	\$23,824,000	\$92,758,000	\$30,000 ^a	\$50,379,000
2018-19	19,815,000	87,273,000	598,000 ^a	30,302,000
2017-18	17,761,000	83,077,000	15,330,000 ^a	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 ^a	35,441,000
2012-13	13,625,000	86,890,000	75,202,000 ^a	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 1 percent 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 received a \$35.00 reduction for each habitable structure.

^e Ended FY 2017-18.



OTHER TAXES AND FEES

TABLE 37A — eWaste Fee Collections^a - Fiscal Years 2004-05 to 2019-20

Fiscal Year	Small Display Size: more than 4", less than 15"	Medium Display Size: 15" or more, less than 35"	Large Display Size: 35" or more	Total
2019-20	\$40,593,000 ^b	\$33,104,000 ^b	\$23,231,000 ^b	\$96,928,000
2018-19	36,738,000	30,368,000	20,234,000	87,340,000
2017-18	38,865,000	32,520,000	19,774,000	91,159,000
2016-17	37,131,000 ^c	30,905,000 ^c	17,674,000 ^c	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 ^d	37,140,000 ^d	17,265,000 ^d	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000 ^e	79,127,000 ^e	32,368,000 ^e	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 ^f	71,891,000 ^f	26,075,000 ^f	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 ^g	25,765,000 ^g	1,339,000 ^g	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, 2020, the fee was decreased from \$5 to \$4 for small CEDs, from \$6 to \$5 for medium CEDs, and from \$7 to \$6 for large CEDs.

^c 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.

^d 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.

^e 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.

^f 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.

^g 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.

OTHER TAXES AND FEES

TABLE 37B — Reported Consumption of Covered Electronic Devices^a - Fiscal Years 2004-05 to 2019-20

Fiscal Year	Small Display Size: more than 4", less than 15"	Medium Display Size: 15" or more, less than 35"	Large Display Size: 35" or more	Total
2019-20	8,944,264	6,015,020	3,539,785	18,499,069
2018-19	7,347,672	5,061,261	2,890,528	15,299,461
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 2019

Calendar Year	Market Value of Timber Harvest	Timber Yield Tax		Timber Reserve Fund	
		Rate ^a	Net Revenue	Rate ^a	Net Revenue
2019	\$364,700,000	2.9%	\$6,170,000	-	-
2018	551,800,000	2.9%	13,765,000	-	-
2017	428,700,000	2.9%	13,454,000	-	-
2016	307,200,000	2.9%	8,538,000	-	-
2015	330,200,000	2.9%	9,319,000	-	-
2014	322,300,000	2.9%	9,900,000	-	-
2013	315,000,000	2.9%	8,244,000	-	-
2012	267,400,000	2.9%	8,220,000	-	-
2011	272,500,000	2.9%	6,960,000	-	-
2010	199,500,000	2.9%	5,156,000	-	-
2009	99,200,000	2.9%	3,717,000	-	-
2008	323,300,000	2.9%	11,241,000	-	-
2007	474,400,000	2.9%	14,578,000	-	-
2006	534,100,000	2.9%	15,685,000	-	-
2005	546,900,000	2.9%	15,652,000	-	-
2004	500,100,000	2.9%	14,440,000	-	-
2003	447,700,000	2.9%	13,193,000	-	-
2002	452,000,000	2.9%	13,742,000	-	-
2001	575,700,000	2.9%	19,656,000	-	-
2000	909,100,000	2.9%	26,026,000	-	-
1999	763,800,000	2.9%	23,249,000	-	-
1998	759,000,000	2.9%	22,815,000	-	-
1997	867,700,000	2.9%	26,282,000	-	-
1996	920,900,000	2.9%	26,707,000	-	-
1995	945,300,000	2.9%	27,415,000	-	-
1994	1,103,100,000	2.9%	31,991,000	-	-
1993	1,272,300,000	2.9%	36,897,000	-	-
1992	902,400,000	2.9%	26,170,000	-	-
1991	661,800,000	2.9%	19,192,000	-	-
1990	890,500,000	2.9%	24,937,000	-	-
1989	762,700,000	2.9%	21,731,000	-	-
1988	669,200,000	2.9%	20,014,000	-	-
1987	577,200,000	2.9%	16,828,000	-	-
1986	451,800,000	2.9%	14,009,000	-	-
1985	396,500,000	2.9%	12,155,000	-	-
1984	425,000,000	2.9%	13,144,000	-	-
1983	400,500,000	2.9%	12,045,000	- ^b	\$81,000
1982	296,100,000	2.9%	9,004,000	5.2%	15,361,000
1981	493,100,000	3.0%	14,970,000	1.7%	8,179,000
1980	565,800,000	3.0%	16,945,000	0.0%	13,000
1979	742,700,000	3.0%	22,481,000	0.0%	18,000
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.

TIMBER YIELD TAXES

TABLE 38B — Timber Production^a Statistics by County - 2019

County	Net Volume ^b (in board feet)	Market Value ^c	County	Net Volume ^b (in board feet)	Market Value ^c
Alameda	-	-	Placer	32,215	5,994,524
Alpine	-	-	Plumas	106,451	20,609,508
Amador	2,414	\$322,658	Riverside	-	-
Butte	68,484	8,325,620	Sacramento	-	-
Calaveras	34,112	6,435,992	San Benito	-	-
Colusa	6,462	539,576	San Bernardino	-	-
Contra Costa	-	-	San Diego	-	-
Del Norte	40,570	18,632,680	San Francisco	-	-
El Dorado	71,331	13,565,658	San Joaquin	-	-
Fresno	12,841	1,095,075	San Luis Obispo	-	-
Glenn	-	-	San Mateo	5,402	4,380,615
Humboldt	216,136	98,452,269	Santa Barbara	-	-
Imperial	-	-	Santa Clara	1,505	1,149,270
Inyo	-	-	Santa Cruz	5,459	4,510,829
Kern	159	1,279	Shasta	219,265	42,355,200
Kings	-	-	Sierra	9,788	1,718,010
Lake	11,365	1,606,850	Siskiyou	206,364	28,952,571
Lassen	46,944	7,367,094	Solano	-	-
Los Angeles	-	-	Sonoma	10,734	8,427,743
Madera	14,428	947,545	Stanislaus	-	-
Marin	-	-	Sutter	-	-
Mariposa	9,992	839,732	Tehama	25,604	5,283,745
Mendocino	120,288	61,538,813	Trinity	48,930	6,345,630
Merced	-	-	Tulare	1,611	68,765
Modoc	29,066	3,986,836	Tuolumne	39,460	5,816,235
Mono	-	-	Ventura	-	-
Monterey	-	-	Yolo	-	-
Napa	1,510	315,595	Yuba	10,211	2,543,985
Nevada	12,018	2,564,993	Total	1,421,119	\$364,694,894
Orange	-	-			

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.





FIELD OFFICES

Field Offices

Below is a listing of CDTFA's field offices that are open to the public. To protect public health during the COVID pandemic, the counters in our local field and motor carrier offices were only accessible by appointment for in-person consultations. Assistance was also available by video or phone.

Learn how you can reach us for immediate customer service at www.cdtfa.ca.gov/services/covid19.htm#Closure. For the most current information on CDTFA office locations and addresses, please visit our website at www.cdtfa.ca.gov/office-locations.htm.

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	Temporarily closed.	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 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	Temporarily closed.	1-831-754-4500
San Diego	15015 Avenue of Science, Suite 200, San Diego, CA 92128-3434	1-858-385-4700
San Francisco	Temporarily closed.	1-415-356-6600
San Jose	250 South Second Street, San Jose, CA 95113-2706	1-408-277-1231
Santa Clarita	25360 Magic Mountain Parkway, Suite 330, Santa Clarita, CA 91355-6065	1-661-222-6000
Santa Rosa	50 D Street, Room 230, Santa Rosa, CA 95404-4771	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
West Sacramento - Motor Carrier Office	1030 Riverside Parkway, Suite 125, West Sacramento, CA 95605	1-800-400-7115 (CRS:711)

Customer Service Center: 1-800-400-7115 (CRS:711)

Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.



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