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CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

# Annual Report 2020-21





**The Honorable Gavin Newsom  
Governor of California**

June 2022

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 2020-21.

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 \$81.5 billion in fiscal year 2020-21. In addition to the \$57.3 billion in state revenue, CDTFA collected more than \$24 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 fiscal year 2020-21 were \$571.7 million, only \$0.70 for every \$100 of revenue collected. Of that amount, \$308.5 million came from the General Fund.

I am proud to have worked alongside the dedicated team members of CDTFA. Together, we remain committed to making life better for all Californians.

Sincerely,

Nicolas Maduros  
Director



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# PROFILE

## About CDTFA

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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 more than \$81.5 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

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

## Core Principles

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

- We are building the nation's most effective revenue department. 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 professional development 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**

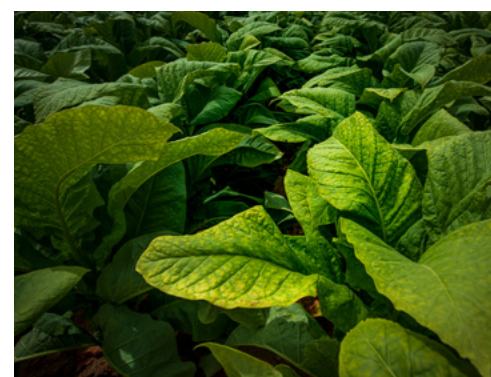
## Tax and Fee Programs, Fiscal Year 2020-21

### Sales and Use Tax Programs

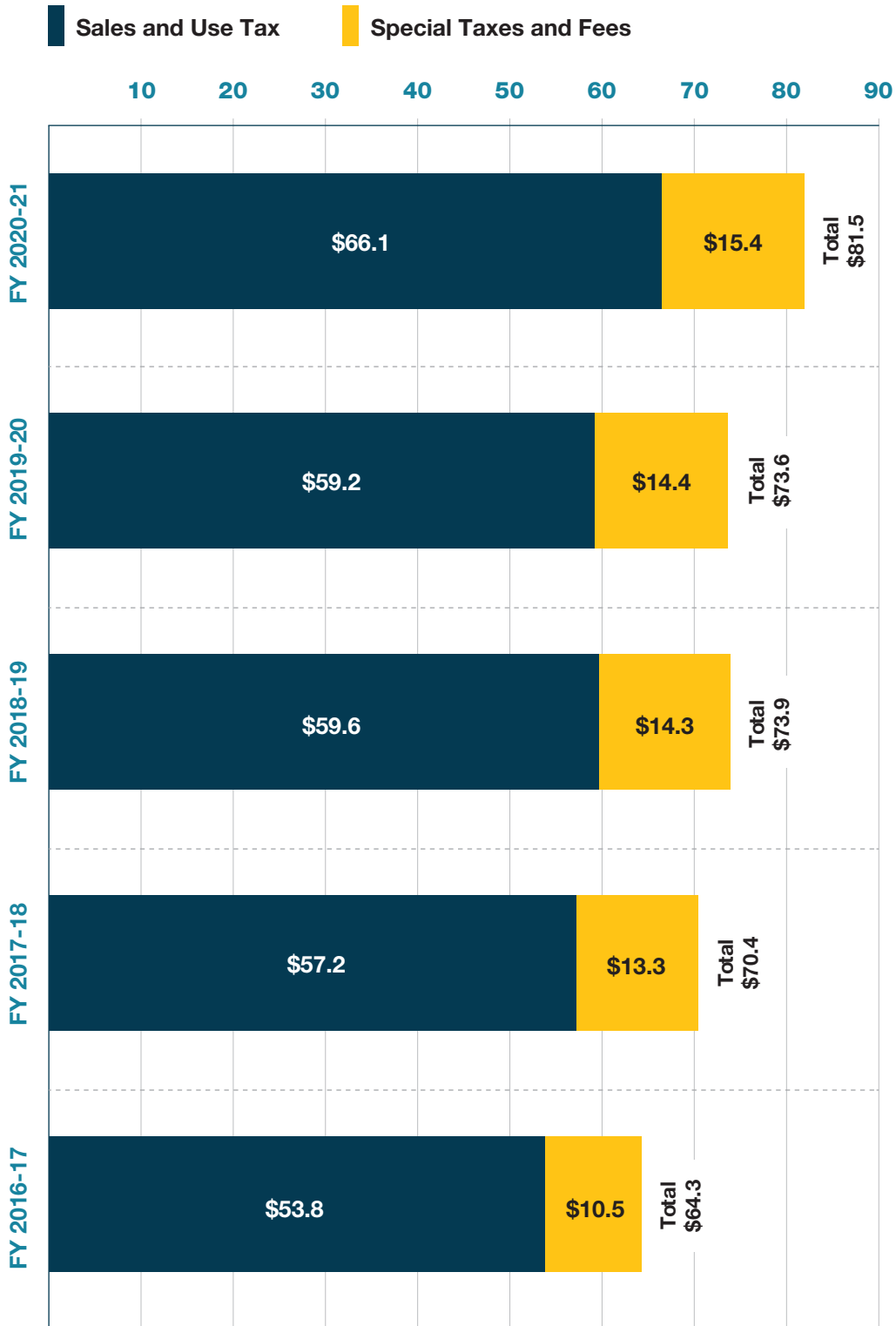
Sales and Use Tax  
 Bradley-Burns Uniform Local Sales and Use Tax  
 District Transactions (Sales) and Use Tax

### 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 Fees  
 Local Prepaid Mobile Telephony Services Surcharge  
 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  
 Tobacco Products Tax  
 Timber Yield Tax  
 Underground Storage Tank Maintenance Fee  
 Use Fuel Tax  
 Water Rights Fee

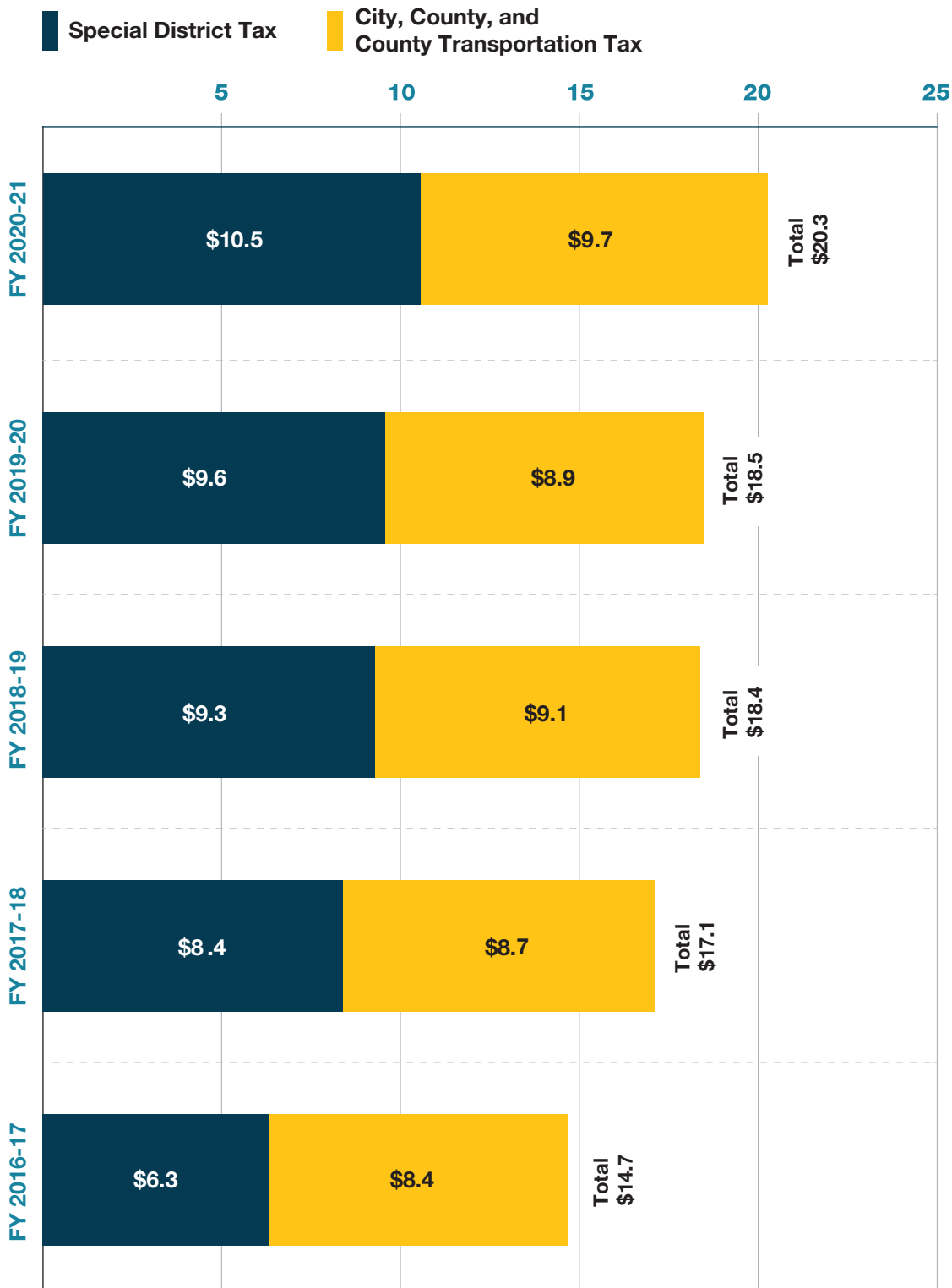


## CDTFA at a Glance: Revenues (Dollars in Billions)



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

In fiscal year 2020-21, California's economy began to rebound from the economic downturn caused by the COVID-19 pandemic. After a sharp decline during the fourth quarter of fiscal year 2019-20, taxable sales reported to CDTFA steadily increased over fiscal year 2020-21, reaching a record high of \$216.7 billion in the final quarter.<sup>1</sup>

By many measures, the recovery elevated the economy beyond pre-pandemic levels. Real Gross Domestic Product (GDP) grew by 3.5 percent from the fourth quarter of fiscal year 2018-19 to the fourth quarter of fiscal year 2020-21.<sup>2</sup> Over the same period, CDTFA sales and use tax collections increased by 18.2 percent and taxable sales by hardware/garden retailers increased by 27.5 percent.<sup>1</sup> Sales by the largest 20 retailers increased by 49.1 percent, although improved tax collection resulting from AB 147 contributed to the increase in sales reported by those retailers.<sup>3</sup> Sales by all other retailers increased by 12.8 percent.<sup>1</sup>

However, during fiscal year 2020-21 not all sectors of the economy recovered to the same degree. Sales by restaurants and bars, which suffered particularly harsh losses due to the COVID-19 pandemic, remain 0.9 percent below their fiscal year 2018-19 level.<sup>1</sup> Gas stations reported selling 8 percent fewer gallons of motor vehicle fuel. While unemployment descended from its April 2020 peak of 16.0 percent to 7.6 percent in June of 2021, it remains significantly higher than the fiscal year 2018-19 average of 4.2 percent.<sup>4</sup>

### Measures of Economic Activity, Q4 of Fiscal Year (Dollars in Billions)

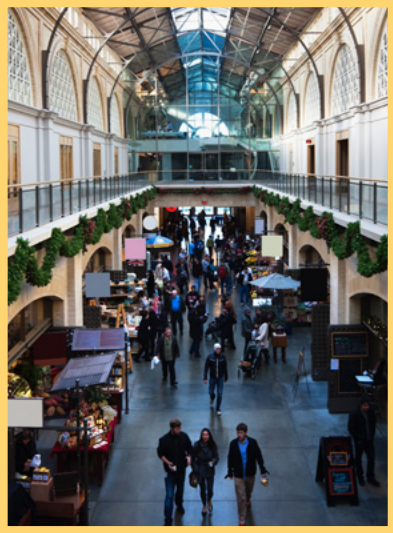
	FY 2018-19 (Q4)	FY 2019-20 (Q4)	FY 2020-21 (Q4)	Change From FY 2018-19 (Q4) to FY 2020-21 (Q4)
GDP (2012 constant \$) <sup>1</sup>	\$2,736.0	\$2,753.0	\$2,833.0	3.5%
Sales and use tax collected <sup>2</sup>	\$184.6	\$156.2	\$218.2	18.2%
Sales by hardware/garden retailers <sup>2</sup>	\$10.9	\$12.3	\$13.9	27.5%
Sales by restaurants/bars <sup>2</sup>	\$22.8	\$12.3	\$22.6	-0.9%
Sales by 20 largest retailers <sup>2</sup>	\$26.9	\$33.0	\$40.1	49.1%
Sales by all other retailers <sup>2</sup>	\$157.7	\$123.2	\$177.9	12.8%
Motor vehicle fuel gallons sold <sup>2</sup>	3.869	2.671	3.560	-8.0%

<sup>1</sup> Source: CDTFA

<sup>2</sup> Source: Bureau of Economic Analysis, *Real GDP by State*

<sup>3</sup> The Marketplace Facilitator Act (AB 147) expanded California's ability to collect sales taxes from online sellers beginning April 2019. Since some of the largest 20 retailers are online sellers, taxable sales growth by those sellers between fiscal year 2018-19 and fiscal year 2020-21 may be overstated.

<sup>4</sup> Source: Bureau of Labor Statistics, *Local Area Statistics*



# REVENUES 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 \$66.1 billion in fiscal year 2020-21, an increase of 11.6 percent from the \$59.2 billion total in fiscal year 2019-20.

The sales and use tax rate, and thus the resulting revenue collected, is comprised of several parts categorized as state, local, and district taxes. Sales and use tax revenue for fiscal year 2020-21 included:

- \$29.8 billion allocated to the state’s General Fund;
- \$8 billion allocated to the state’s Local Revenue Fund 2011 (tax rate of 1.0625 percent);
- \$4 billion allocated to the state’s Local Revenue Fund (tax rate of 0.50 percent);
- \$4 billion allocated to the Local Public Safety Fund (tax rate of 0.50 percent);
- \$9.7 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
- \$10.5 billion in special district transactions (sales) and use taxes (rates vary by district).

Sales and use tax allocations to the General Fund were 12.7 percent higher than in fiscal year 2019-20.



2020-21 Sales and Use Tax Revenues

	Billions of Dollars FY 2020-21	Billions of Dollars FY 2019-20	Change From FY 2019-20
State General Fund	\$29.8	\$26.4	12.7%
Bradley-Burns	9.7	8.9	8.9%
Special District	10.5	9.6	10.2%
Local Revenue Fund 2011	8.0	7.1	13.2%
Local Revenue Fund	4.0	3.6	11.4%
Local Public Safety Fund	4.0	3.6	11.4%
<b>TOTAL</b>	<b>\$66.1</b>	<b>\$59.2</b>	<b>11.6%</b>

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

### Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2020-21, 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 in the Statistical Tables section of this report.



2020-21 Local Sales and Use Tax Revenues

	Billions of Dollars FY 2020-21	Billions of Dollars FY 2019-20	Change From FY 2019-20
City and County Taxes	\$7.8	\$7.1	8.9%
County Transportation Tax	1.9	1.8	8.9%
Special Tax	10.5	9.6	10.2%
TOTAL	\$20.3	\$18.5	9.6%

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



## District Transactions (Sales) and Use Taxes

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 in the Statistical Tables section of this report.

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 in the Statistical Tables section of this report). 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 2020-21, CDTFA administered 375 district taxes (62 countywide districts, 310 citywide districts, and three unincorporated area districts). The rates of these district taxes ranged from 0.10 percent to 1.50 percent. The following district taxes became effective, were extended, or expired during fiscal year 2020-21:

### New District Taxes, FY 2020-21

Effective July 1, 2020	
District	Rate
City of Alhambra Transactions and Use Tax	0.75%
City of Azusa Transactions and Use Tax	0.75%
City of Carmel-by-the-Sea 2020 Transactions and Use Tax	1.50%
City of Duarte Transactions and Use Tax	0.75%
City of Emeryville Police Fire Child Transactions and Use Tax	0.25%
City of Gardena Transactions and Use Tax	0.75%
City of La Verne Transactions and Use Tax	0.75%
City of Lakewood Transactions and Use Tax	0.75%
City of Lompoc Transactions and Use Tax	1.00%
City of Montebello Transactions and Use Tax	0.75%
City of Monterey 2020 Transactions and Use Tax	0.50%
City of Norwalk Transactions and Use Tax	0.75%
City of Paramount Transactions and Use Tax	0.75%
City of Reedley Transactions and Use Tax	0.75%
City of San Gabriel Transactions and Use Tax	0.75%
City of Scotts Valley 2020 Transactions and Use Tax	1.25%
City of Whittier Transactions and Use Tax	0.75%

## New District Taxes, FY 2020-21 (Continued)

Effective October 1, 2020	
District	Rate
City of Blythe Transactions and Use Tax	1.00%
City of Hawaiian Gardens Transactions and Use Tax	0.75%
City of Vernon Transactions and Use Tax	0.75%

Effective April 1, 2021	
District	Rate
City of Atascadero Essential Services Transactions and Use Tax	1.00%
City of Bell Gardens Transactions and Use Tax	0.75%
City of Bellflower Transactions and Use Tax	0.75%
City of Bishop Community Safety and Essential Services Transactions and Use Tax	1.00%
City of Commerce 2021 Transactions and Use Tax	0.25%
City of Concord 2021 Transactions and Use Tax	1.00%
City of Daly City Local Recovery and Relief Transactions and Use Tax	0.50%
City of Exeter 2020 Transactions and Use Tax	1.00%
City of Gonzales Temporary 2021 Transactions and Use Tax	1.00%
City of Grover Beach Community Transactions and Use Tax	1.50%
City of Guadalupe Essential Services Transactions and Use Tax	1.00%
City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	1.00%
City of Lake Elsinore Transactions and Use Tax	1.00%
City of Lancaster Transactions and Use Tax	0.75%
City of Lomita Local Transactions and Use Tax	0.75%
City of Los Alamitos Transactions and Use Tax	1.50%
City of Milpitas Public Services Transactions and Use Tax	0.25%
City of Montclair Essential Services Protection Transactions and Use Tax	1.00%
City of Morro Bay Local Recovery Transactions and Use Tax	1.50%
City of Orinda Essential Services Transactions and Use Tax	1.00%
City of Oxnard 911 Safety Transactions and Use Tax	1.50%

**New District Taxes, FY 2020-21 (Continued)**

Effective April 1, 2021	
District	Rate
City of Palmdale Transactions and Use Tax	0.75%
City of Paso Robles Supplemental Transactions and Use Tax	1.00%
City of Petaluma Transactions and Use Tax	1.00%
City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	0.50%
City of Redlands Transactions and Use Tax	1.00%
City of San Bernardino 2020 Transactions and Use Tax	1.00%
City of San Fernando Local Transactions and Use Tax	0.75%
City of San Jacinto Transactions and Use Tax	1.00%
City of San Luis Obispo Community Services and Investment Transactions and Use Tax	1.50%
City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax	0.25%
City of Signal Hill Transactions and Use Tax	0.75%
City of Soledad General Services Transactions and Use Tax	0.50%
City of South El Monte Essential Services Protection Measure	0.25%
City of South Lake Tahoe 2021 Transactions and Use Tax	1.00%
City of Turlock 911 Emergency and Community Services Transactions and Use Tax	0.75%
City of Victorville Public Safety and Essential Services Transactions and Use Tax	1.00%
City of West Hollywood Transactions and Use Tax	0.75%
City of Willits Emergency Funding Transactions and Use Tax	0.75%
County of Contra Costa Transactions and Use Tax	0.50%
Crescent City Transactions and Use Tax	1.00%
Del Norte County Unincorporated Area Transactions and Use Tax	1.00%
Sonoma County Mental Health and Homeless Services Transactions and Use Tax	0.25%

## Expired District Taxes, FY 2020-21

Expired March 31, 2021	
District	Rate
City of Concord Transactions and Use Tax	0.50%
City of Gonzales Quality of Life Transactions and Use Tax	0.50%
City of Grover Beach Transactions and Use Tax	0.50%
City of Guadalupe Transactions and Use Tax	0.25%
City of Morro Bay Transactions and Use Tax	0.50%
City of Orinda Transactions and Use Tax	0.50%
City of San Bernardino Transactions and Use Tax	0.25%
City of San Fernando Temporary Transactions and Use Tax	0.50%
City of San Luis Obispo Essential Services Transactions and Use Tax	0.50%

## Extended District Taxes, FY 2020-21

Effective July 1, 2020	
District	Rate
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 Watsonville Public Safety Transactions and Use Tax	0.50% (extended indefinitely)

Effective April 1, 2021	
District	Rate
City of Cotati 2014 Transactions and Use Tax	1.00% (extended indefinitely)
City of Fortuna Police and Essential Services Transactions and Use Tax	0.75% (extended to 3/31/2033)
City of Greenfield 2015 Transactions and Use Tax	0.75% (extended to 3/31/2027)
City of Healdsburg Transactions and Use Tax	0.50% (extended indefinitely)
City of Sonoma Transactions and Use Tax	0.50% (extended indefinitely)
City of Trinidad Transactions and Use Tax	0.75% (extended to 3/31/2025)
City of Wheatland Transactions and Use Tax	0.50% (extended to 3/31/2031)



## Payments Distributed to Cities and Counties From Local Sales and Use Taxes<sup>1</sup>

County	Payments Distributed	Range
Alpine	\$0	< 2M
Sierra	247,864	< 2M
Modoc	1,111,599	< 2M
Trinity	1,544,264	< 2M
Mariposa	1,777,712	< 2M
Plumas	3,100,561	2-4M
Mono	3,238,601	2-4M
Del Norte	3,402,212	2-4M
Lassen	3,491,413	2-4M
Inyo	3,924,202	2-4M
Colusa	5,358,055	4-9M
Glenn	5,416,433	4-9M
Calaveras	5,682,848	4-9M
Amador	5,776,987	4-9M
Siskiyou	8,046,369	4-9M
Lake	8,437,094	4-9M
Yuba	8,535,838	4-9M
San Benito	9,117,457	9-25M
Tuolumne	9,286,689	9-25M
Tehama	10,715,215	9-25M
Nevada	18,876,530	9-25M
Mendocino	19,438,447	9-25M
Sutter	21,328,977	9-25M
Madera	21,420,692	9-25M
Kings	23,324,244	9-25M
Humboldt	24,720,203	9-25M
Imperial	28,926,269	25-50M
El Dorado	30,548,111	25-50M
Napa	35,110,701	25-50M

County	Payments Distributed	Range
Merced	\$37,571,868	25-50M
Shasta	39,736,473	25-50M
Butte	41,510,599	25-50M
Santa Cruz	43,173,007	25-50M
Yolo	50,311,963	50-100M
Marin	56,967,320	50-100M
San Luis Obispo	60,470,393	50-100M
Monterey	74,906,813	50-100M
Santa Barbara	79,284,014	50-100M
Solano	89,199,961	50-100M
Sonoma	105,153,663	100-200M
Tulare	110,558,958	100-200M
Stanislaus	111,863,527	100-200M
Placer	113,211,628	100-200M
San Francisco	136,798,047	100-200M
Ventura	158,342,650	100-200M
San Mateo	170,744,957	100-200M
Kern	174,765,731	100-200M
San Joaquin	181,432,219	100-200M
Contra Costa	195,170,392	100-200M
Fresno	195,717,287	100-200M
Sacramento	299,434,811	200-500M
Alameda	339,100,497	200-500M
Riverside	468,233,451	200-500M
San Bernardino	478,472,853	200-500M
Santa Clara	489,191,148	200-500M
San Diego	633,554,470	500M-2B
Orange	682,593,520	500M-2B
Los Angeles	1,675,119,861	500M-2B

<sup>1</sup> Totals include payments distributed to cities within counties.

# Payments Distributed to Cities and Counties From Local Sales and Use Taxes<sup>1</sup> (map)



<sup>1</sup> Totals include payments distributed to cities within counties.

### Sales and Use Tax Operations

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CDTFA's sales and use tax programs are administered through a network of offices throughout California and offices in New York, Chicago, and Houston. The 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, 2021, the number of sales and use tax permits increased by 6.2 percent from the previous year to a total of 1,130,680, representing 1,292,130 business locations. Over the course of the fiscal year, CDTFA processed 2,252,728 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 2020-21, CDTFA collected more than \$938 million in past due 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 nondealer sales of vehicles, vessels, aircraft, and mobile homes.

For fiscal year 2020-21, revenues totaled \$955.3 million, including:

- \$43.9 million collected by CDTFA's Consumer Use Tax Section;
- \$907.5 million collected by the [Department of Motor Vehicles \(DMV\)](#); and
- \$3.3 million collected by the [Department of Housing and Community Development \(HCD\)](#).

### Audit Program

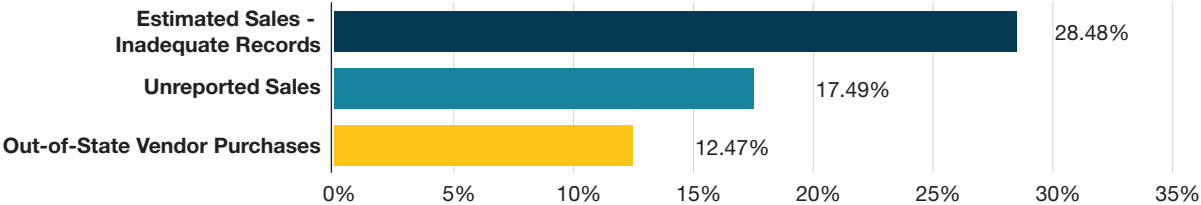
CDTFA maintains a robust audit program to ensure businesses report the correct amount of tax. The program audits approximately 1 percent of active accounts each year, concentrating on those most likely to be inaccurate in their tax reporting. The Audit Team analyzes complex computer accounting systems and develops efficient and effective audit methods utilizing Computer Audit Specialists (CAS). In fiscal year 2020-21, the sales and use tax audit program disclosed net deficiencies of nearly \$614.7 million. Taxpayers also received over \$451.5 million in sales and use tax refunds.

### Areas of Taxpayer Noncompliance

The categories of taxpayer noncompliance or inconsistency of administration for fiscal year 2020-21, beginning with the highest area of noncompliance and in order of decreasing revenue assessments, are:

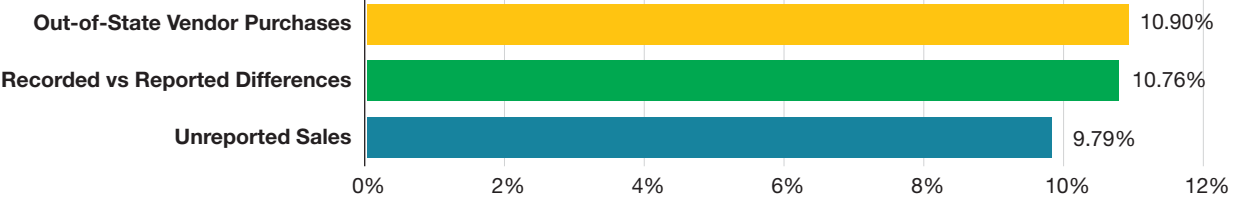
1. **Estimated Sales—Inadequate Records** – Failure of the taxpayer to maintain and keep complete and accurate sales records.
2. **Unreported Sales** – Examination of taxpayer records disclosed sales made by the taxpayer that were not reported on sales and use tax returns.
3. **Out-of-State Vendor Purchases**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

**Top Three Areas of Noncompliance (By Revenues)**



The top three areas of noncompliance by revenue assessments accounted for more than 58 percent of the revenues assessed by the audit program.

**Top Three Areas of Noncompliance (By Frequency)**



The top three areas on noncompliance by frequency accounted for more than 31 percent of all incidents of noncompliance disclosed by the audit program in fiscal year 2020-21.



## Special Tax and Fee Programs

In fiscal year 2020-21, 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 emergency telephone service), preserve our natural resources, and offer social services and healthcare programs. Other funds collected are directly allocated to the state’s General Fund.

### Revenues

For fiscal year 2020-21, CDTFA-administered special tax and fee program revenues totaled \$15.4 billion, an increase of 6.8 percent from fiscal year 2019-20 total revenues of \$14.4 billion. Fuel taxes totaled \$7.9 billion, while alcohol, tobacco, and cannabis taxes totaled approximately \$3.2 billion.



2020-21 Special Tax and Fee Revenues

	Billions of Dollars FY 2020-21	Billions of Dollars FY 2019-20	Change From FY 2019-20
Fuel	\$7.9	\$7.5	4.5%
Alcohol and Tobacco	2.4	2.4	1.3%
Cannabis	0.8	0.4	92.1%
All Other Special Taxes and Fees	4.4	4.1	5.2%
<b>TOTAL</b>	<b>\$15.4</b>	<b>\$14.4</b>	<b>6.8%</b>

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

### Programs

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](#), a copy of which is included in this report on pages 22-25. Publication 41A 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.

## Special Tax and Fee Programs 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 2020-21, special tax and fee audits disclosed net deficiencies of more than \$29.4 million and identified nearly \$3.8 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. The PCB's compliance team:

- Processes AB 71 citations for cigarette and tobacco products accounts
- Renews licenses for various special tax accounts
- Collects accounts receivable for over 25 special tax and fee programs
- Processes returns, reports, schedules, and payments for special tax and fee programs
- Generates compliance assessments for delinquent returns
- Issues and adjusts billings
- Processes relief requests
- Issues refunds
- Processes orders and payments for cigarette tax stamps
- Establishes timber value areas and the immediate harvest values for species of timber within those areas to determine tax liability
- Provides data for allocating the timber tax revenues to each county of harvest
- Provides direct assistance to the businesses and organizations that pay special taxes and fees
- Collects delinquent tax and fee payments
- Refers suspected tax evasion or fraud cases to CDTFA's Tax Investigations & Inspection Bureau

This team processed 392,075 special tax and fee returns during fiscal year 2020-21.







**TAXES and FEES  
ADMINISTERED BY  
CDTFA**



# TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2020-21

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2021	Tax Rate	FY 20-21 Revenues/Change From FY 19-20	Fund Allocation (How Funds Are Used)	
<b>SALES AND USE TAXES</b>							
<b>Sales and Use Tax (SUT)</b>	Sales tax-1933	Sales of merchandise or goods	Retailers of merchandise or goods; purchasers, under certain circumstances: 1,130,680, representing, 1,292,130 business locations	Of the 7.25% uniform statewide rate, 6% represents state sales and use tax.	\$29.8 billion 12.7%	3.9375% General Fund	
	Use tax-1935	Use, storage, or other consumption of property when sales tax not applicable			\$8.0 billion 13.2%	1.0625% Local Revenue Fund 2011	
					\$4.0 billion 11.4%	0.50% Local Revenue Fund	
					\$4.0 billion 11.4%	0.50% Local Public Safety Fund	
<b>Bradley-Burns Uniform Local Sales and Use Tax</b>	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.	\$9.7 billion 8.9%	1.00% County and incorporated city general funds 0.25% County transportation funds	
<b>District Transactions and Use Tax</b>	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 1.0% per tax	\$10.5 billion 10.2%	Special tax districts (for example: transportation, hospitals, schools, libraries, open space, other)	
<b>SPECIAL TAXES AND FEES</b>							
<b>Alcoholic Beverage Tax<sup>1</sup></b>	1933	Sale of alcoholic beverages	Persons manufacturing, selling, or importing alcoholic beverages: 10,228	(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	\$412.3 million 7.7%	General Fund (for example: education, public safety, health and social services programs, resource management, other)	
<b>California Tire Fee</b>	1991	New tires purchased from a retailer	Retailers selling new tires; purchasers under certain circumstances: 13,423	\$1.75 per tire	\$59.8 million 2.4%	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	
<b>Cannabis Taxes: - Cannabis Excise Tax - Cannabis Cultivation Tax</b>	2018	Cultivation and retail sales of cannabis and cannabis products	Cannabis distributors for cannabis cultivated and sold at retail: 1,966	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)	\$819.0 million 92.1%	Cannabis Tax Fund for youth programs, environmental cleanup, law enforcement, drug prevention programs, and to support the cannabis program and other uses	
<b>Childhood Lead Poisoning Prevention Fee</b>	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: 516	Re-established each reporting year by the Department of Public Health	\$28.9 million 37.6%	Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention program for children	
<b>Cigarette and Tobacco Programs</b>	<b>Cigarette and Tobacco Products Licensing</b>	2004	The activity of selling cigarettes and tobacco products in California requires licensing of manufacturers, distributors, wholesalers, importers, and retailers of cigarettes and tobacco products	Cigarette and tobacco products manufacturers and importers: 244; Cigarette and tobacco products distributors: 774; Cigarette and tobacco products wholesalers: 401; Cigarette and tobacco products retailers: 27,660	Sellers of cigarettes and tobacco products must be licensed. License fees depend on type(s) of product or activity.	\$10.5 million -0.9%	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 2020-21

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2021	Tax Rate	FY 20-21 Revenues/Change From FY 19-20	Fund Allocation (How Funds Are Used)	
<b>SPECIAL TAXES AND FEES</b>							
<b>Cigarette and Tobacco Programs</b>	<b>Cigarettes</b>	1959	Cigarette distributions	Cigarette manufacturers: 24; Cigarette distributors: 150; Cigarette consumers who buy directly from out-of-state vendors: 63	\$2.87 per pack of 20 cigarettes (effective 4-1-2017)	\$1.8 billion 0.1%	Breast Cancer Fund General Fund Special Fund 1 – see below Special Fund 2 – see below Special Fund 3 – see below
	<b>Tobacco Products</b>	1989	Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, snuff, e-cigarettes, and any products containing tobacco or nicotine	Tobacco products distributors: 802; Tobacco products manufacturers and importers: 194; Tobacco products wholesalers: 338	56.93% of wholesale cost (effective 7-1-2020)	\$217.1 million 0.01% <sup>2</sup>	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
<b>Diesel Fuel Tax</b>	1995	Diesel fuel upon removal from the rack, importation into the state, or blending below the rack	Suppliers of diesel fuel: 207; Other accounts: 2,551	\$0.385 per gallon (effective 7-1-2020)	\$1.3 billion 8.9%	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	
<b>Motor Carrier Office</b>	<b>International Fuel Tax Agreement (IFTA) Interstate User Tax</b>	1995	Diesel fuel used to operate qualified motor vehicles on California highways	Motor carriers who use diesel fuel in interstate operations: 32,132 <sup>3</sup>	\$0.795 per gallon (effective 7-1-2020)	\$148.1 million -1.2% Included with revenue for diesel fuel	Same as Diesel Fuel Tax
	<b>Use Fuel Tax</b>	1937	Vehicular use of liquid natural gas (LNG), compressed natural gas (CNG), liquefied propane gas (LPG), alcohol fuels, and certain other fuels	Owners and operators of vehicles powered by covered fuels, use fuel vendors: 1,139	\$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
<b>Aircraft Jet Fuel Tax</b>	1969	Sales of jet fuel	Jet fuel dealers: 209	\$0.02 per gallon	\$3.2 million 23.6%	State Transportation Fund, Aeronautics Account for airport programs	
<b>Motor Vehicle Fuel Tax</b>	2002 <sup>4</sup>	Motor vehicle fuel upon removal from the rack, importation into the state, or blending below the rack	Gasoline suppliers: 180; Other accounts: 155	\$0.505 per gallon (effective 7-1-2020)	\$6.5 billion 3.7%	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	
<b>Electronic Waste Recycling Fee</b>	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: 7,717	Fee ranges from \$4.00 to \$6.00 imposed on the retail sale to consumers, depending on the screen size measured diagonally (effective 1-1-2020)	\$103.9 million 12.0%	Electronic Waste and Recovery Recycling Account funds electronic waste recycling programs that, over time, will reduce the amount of hazardous waste in landfills.	
<b>Energy Resources Surcharge</b>	1975	Use of electricity	Electrical energy consumers and utilities: 256	\$0.00030 per kilowatt hour (thirty hundredths of a mill) (effective 1-1-2019)	\$69.1 million 10.9%	Energy Resources Programs Account funds ongoing energy programs and projects.	
<b>Fire Prevention Fee</b>	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)	\$13,000 -56.7%	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 2020-21

Tax Program		Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2021	Tax Rate	FY 20-21 Revenues/Change From FY 19-20	Fund Allocation (How Funds Are Used)
<b>SPECIAL TAXES AND FEES</b>							
<b>Hazardous Substances Tax Law</b>	<b>Disposal Fee</b>	1985	Hazardous waste disposed of by depositing on, or into, land	Hazardous waste disposal facilities: 8	\$5.72 to \$310.10 per disposal (effective 1-1-2021)	\$5.0 million -30.8%	Hazardous Waste Control Account for regulation of hazardous waste management
	<b>Environmental Fee</b>	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: 50,392	\$357 - \$16,911 per year, based on the number of workers employed in California more than 500 hours annually (effective 1-1-2021)	\$55.9 million -0.7%	Toxic Substances Control Account for cleanup of contaminated sites
	<b>Facility Fee</b>	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities: 109	\$2,308 - \$359,430 per year, depending on the type of permit held by the facility (effective 1-1-2021)	\$5.0 million -3.2%	Hazardous Waste Control Account for regulation of hazardous waste management
	<b>Generator Fee</b>	1986	Generation of hazardous waste at a specific site	Generators of hazardous waste who have not paid a facility fee: 5,112	\$250 - \$100,000 per year, based on the amount of waste generated (effective 1-1-2021)	\$27.4 million -2.4%	Hazardous Waste Control Account for regulation of hazardous waste management
<b>Insurance Tax</b> <sup>1-5</sup>		1911	Gross premiums, ocean marine insurance underwriting profits, title insurance company income	Insurance companies: 2,323 Surplus line brokers: 169	5.00% ocean marine, 3.00% surplus line brokers, 2.35% all others	\$2.7 billion 6.7%	General fund
<b>Integrated Waste Management Fee</b>		1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators: 139	\$1.40 per ton — solid waste \$0.75 per ton — wood waste	\$59.7 million 12.7%	Integrated Waste Management Account for landfill-related environmental programs
<b>Lead-Acid Battery Fees</b>		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: 78; Lead-acid battery retailers: 6,612	\$1.00 California Battery Fee (effective 4-1-2017) \$1.00 Manufacturer Battery Fee (effective 4-1-2017)	\$19.4 million 83.8%	Lead-Acid Battery Cleanup Fund for cleanup of areas contaminated by lead-acid battery facilities
<b>Lumber Products Assessment</b>		2013	Purchases of lumber products and engineered wood products for use in California	Retailers selling lumber or engineered wood products: 3,948	1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products	\$63.6 million 26.2%	Timber Regulation and Forest Restoration Fund for the regulation and care of the state's forests
<b>Marine Invasive Species Fee</b>		2000	Ships with ballast water entering California from outside a defined coastal zone	Owners and operators of vessels entering California ports: 2,562	\$1,000 per qualifying vessel voyage (effective 4-1-2017)	\$4.6 million -4.7%	Marine Invasive Species Control Fund to support a program that reduces the risk of non-native species introduction into the state's waters
<b>Natural Gas Surcharge</b>		2001	Natural gas used by customers of a public utility gas corporation or interstate pipeline	Gas utility companies and gas consumers: 22	Varies, depending on utility's service area and program costs	\$576.5 million -9.2%	Gas Consumption Surcharge Fund for programs for low-income assistance, energy conservation, and related purposes
<b>Occupational Lead Poisoning Prevention Fee</b>		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: 11,220	\$365 - \$4,187 per year based on the number of employees and industrial classification (effective 1-1-2021)	\$3.1 million -7.4%	Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program
<b>Oil Spill</b>	<b>Oil Spill Prevention and Administration Fee</b>	1991	Crude oil and petroleum products received at a marine terminal and refineries in California	Owners of crude oil and petroleum products at marine terminals and refineries in California; crude oil transported out of state by pipeline, and petroleum products transported into the state via pipeline: 30	\$0.065 per barrel	\$37.3 million -9.8%	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
	<b>Oil Spill Response Fee</b>	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: 33	\$0.25 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, and spill-related damages.

# TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2020-21

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2021	Tax Rate	FY 20-21 Revenues/Change From FY 19-20	Fund Allocation (How Funds Are Used)	
<b>SPECIAL TAXES AND FEES</b>							
<b>Telecommunication Surcharges</b>	<b>Emergency Telephone Users Surcharge</b>	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) <sup>6</sup>	Telephone users, paid through telephone service suppliers: 696 Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,826	\$0.30 each access line and each retail purchase of prepaid mobile telephony services (effective 1-1-2020)	\$177.4 million 58.6%	State Emergency Telephone Number Account for local agencies operations of the 911 emergency system
	<b>Prepaid Mobile Telephony Surcharge</b>	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: 2,826	0.75% of the selling price of prepaid mobile telephony services	\$32,000 -98.3%	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.
	<b>Local Charges for Prepaid Telephony Services</b>	2016	Percentage of the selling price of prepaid mobile telephony services sold at retail in California	Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,826	Varies by local jurisdiction (0% - 14.8%)	\$2.4 million 104.2%	Local taxing jurisdictions
<b>Timber Yield Tax</b>	1977	Timber harvested for forest products	Timber owners: 2,282	2.9% of immediate harvest value	\$9.5 million -0.6%	Distributed to counties where timber was harvested	
<b>Underground Storage Tank Maintenance Fee</b>	1989	Petroleum products placed into underground storage tanks	Owners of underground fuel storage tanks: 7,786	\$0.02 per gallon	\$294.1 million -3.4%	Underground Storage Tank Cleanup Fund to ensure cleanup of leaking underground petroleum storage tanks	
<b>Water Rights Fee</b>	2004	Applications for, and annual renewals of, water rights permits and licenses	Holders of, and applicants for, water rights permits and licenses: 13,061	Set each annual reporting period	\$25.3 million 6.2%	Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights	

<sup>1</sup> Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

<sup>2</sup> 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 30A in the Statistical Tables section of publication 306, *Annual Report of the California Department of Tax and Fee Administration*, for fiscal year 2020-21.

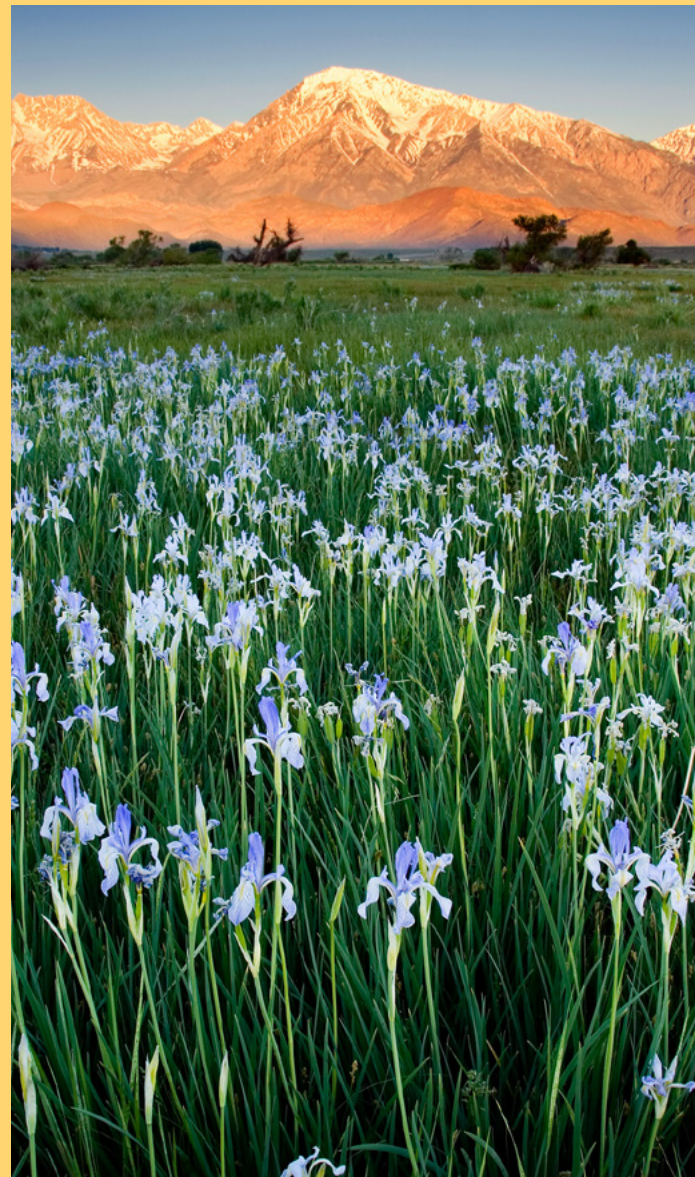
<sup>3</sup> Figure includes IFTA and Interstate Use Fuel User entities.

<sup>4</sup> Originally the Motor Vehicle Fuel License Tax, implemented in 1941.

<sup>5</sup> Registration numbers reflect only those accounts registered with CDTFA for administrative purposes. Revenues reflect all companies in California.

<sup>6</sup> Prior to January 1, 2020, the surcharge was imposed on charges for intrastate telephone communication and Voice over Internet Protocol services that provided access to the 911 emergency system.







# APPEALS

### Sales and Use Taxes and Special Taxes and Fees

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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 in fiscal year 2020-21 included:

- 1,372 sales and use tax appeals
- 130 consumer use tax appeals
- 74 special tax and fee appeals<sup>1</sup>

### Settlement and Offer in Compromise Programs

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CDTFA is authorized by law to settle tax and fee disputes when appropriate. In fiscal year 2020-21, team members settled 500 cases for a total settlement amount of \$101.7 million. This included 485 sales and use tax cases settled for a total of \$99.3 million and 15 special tax and fee cases settled for \$2.4 million.

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

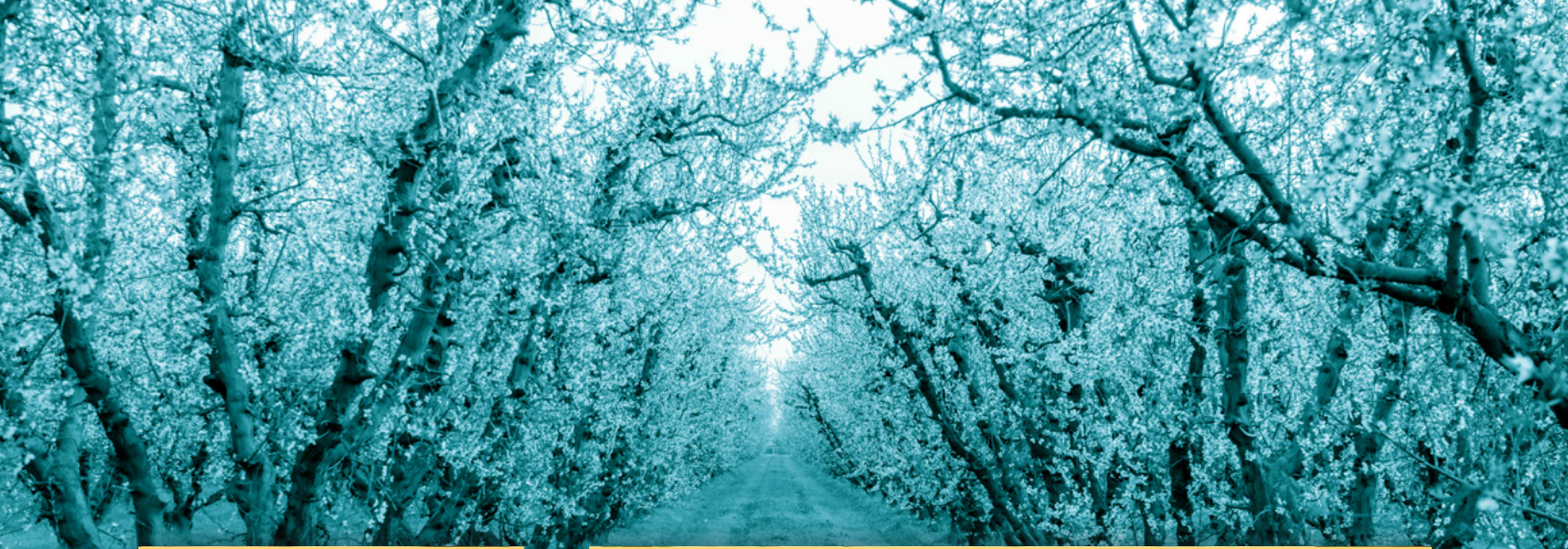
- Have a tax or fee liability on a closed account,
- Are no longer associated with the business that incurred the liability or a similar business,
- Do not dispute the amount of tax or fee they owe, and
- Cannot pay the full amount they owe in a reasonable amount of time.

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 2020-21, CDTFA approved 181 offers in compromise.

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<sup>1</sup> During fiscal year 2020-21, CDTFA handled three Childhood Lead Poisoning Prevention Fee appeals.

The [California Department of Public Health](#) (CDPH) is responsible for decisions related to Childhood Lead Poisoning Prevention Fee appeals. The remaining 71 appeals related to other special tax and fee programs and were processed by CDTFA team members.



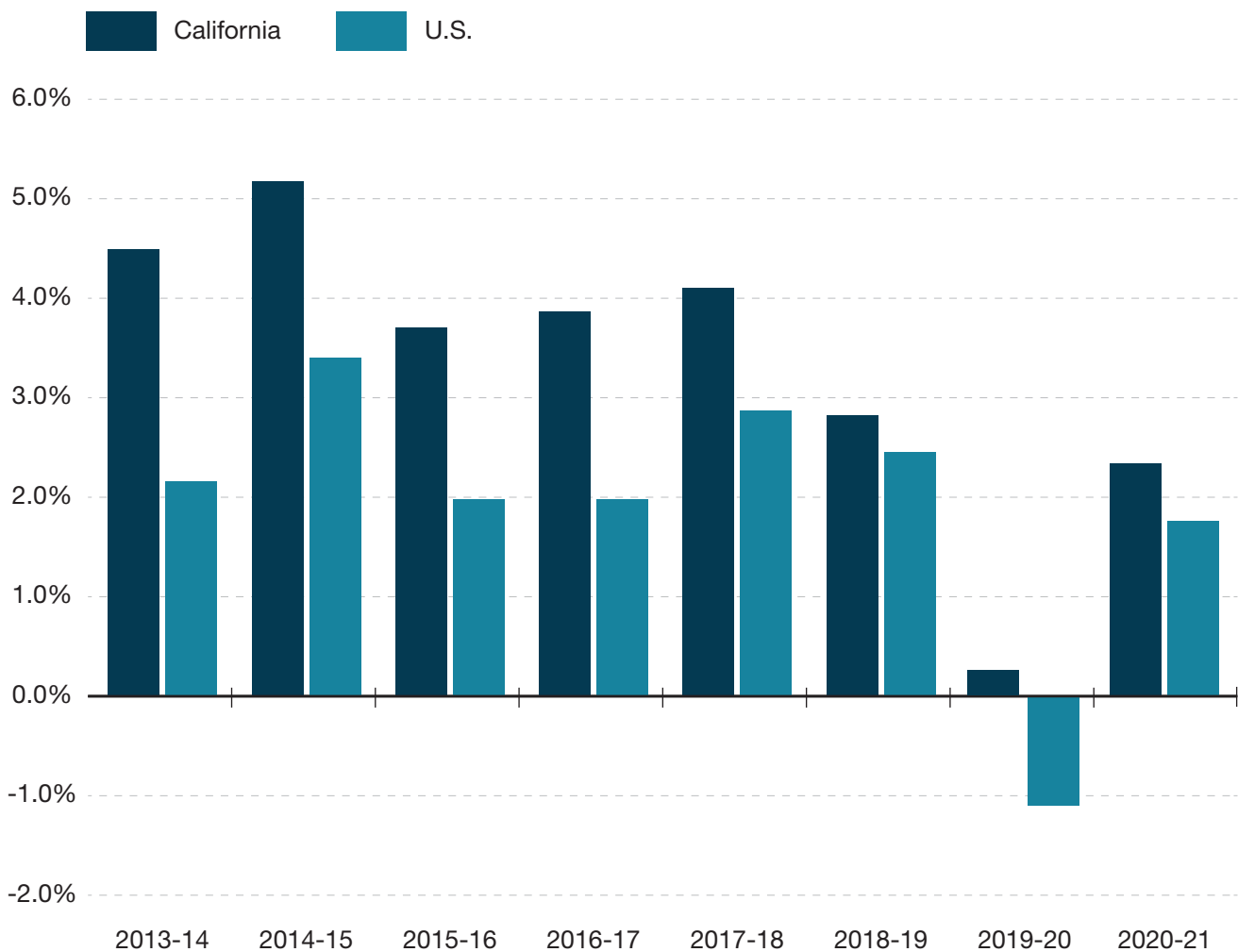
# ECONOMIC ANALYSIS



## California Real Gross Domestic Product

When measured in terms of real gross domestic product (GDP), California’s economy was less impacted by the COVID-19 pandemic than the United States as a whole. As shown in Chart 1, California’s real GDP increased by 2.1 percent in fiscal year 2020-21 while U.S. real GDP increased by 1.7 percent. Despite accelerated growth relative to fiscal year 2019-20, California’s real GDP growth has not returned to pre-COVID-19-pandemic levels. On a per capita basis, California’s real GDP in fiscal year 2020-21 was \$69,659 (2012 dollars). It was higher than all but four states (Massachusetts, New York, North Dakota, and Washington) and 21.7 percent higher than the U.S. average.

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

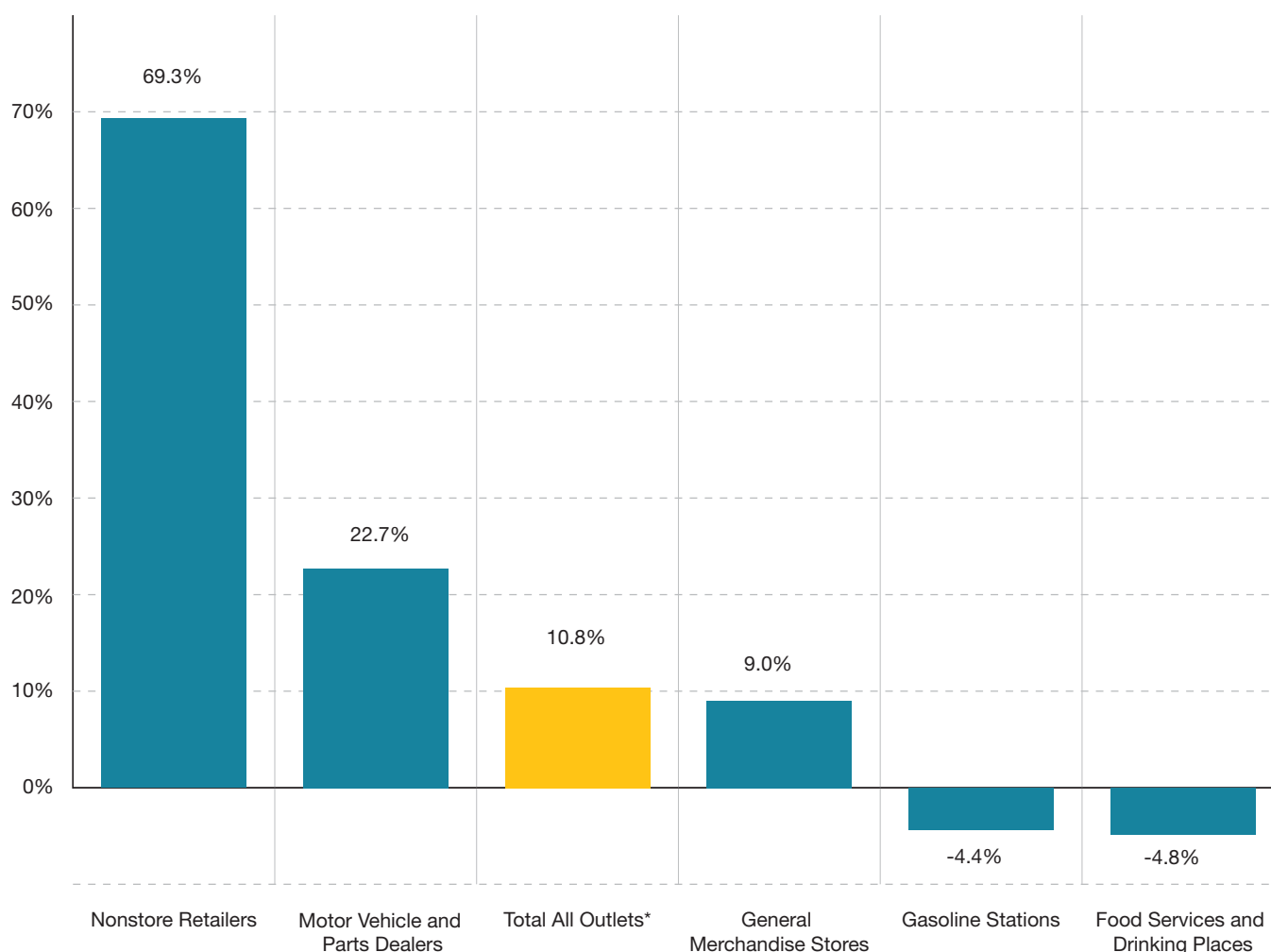


Source: U.S. Bureau of Economic Analysis, *Real GDP by State*

## Taxable Sales

In fiscal year 2020-21, taxable sales rebounded from their COVID-19 pandemic recession low, increasing 10.8 percent overall from the preceding year. Chart 2 shows the percentage change from the preceding year for five of thirteen retail industries. Nonstore Retailers, which include online sellers, reported the largest growth at 69.3 percent. Gasoline Stations and Food Services and Drinking Places reported decreases in taxable sales of 4.4 percent and 4.8 percent, respectively. Taxable sales growth was widely distributed across the state, with 40 of the 58 counties experiencing growth of greater than 10 percent. Only three counties (Mariposa, Alpine, and San Francisco) experienced a decrease in taxable sales (Chart 3).

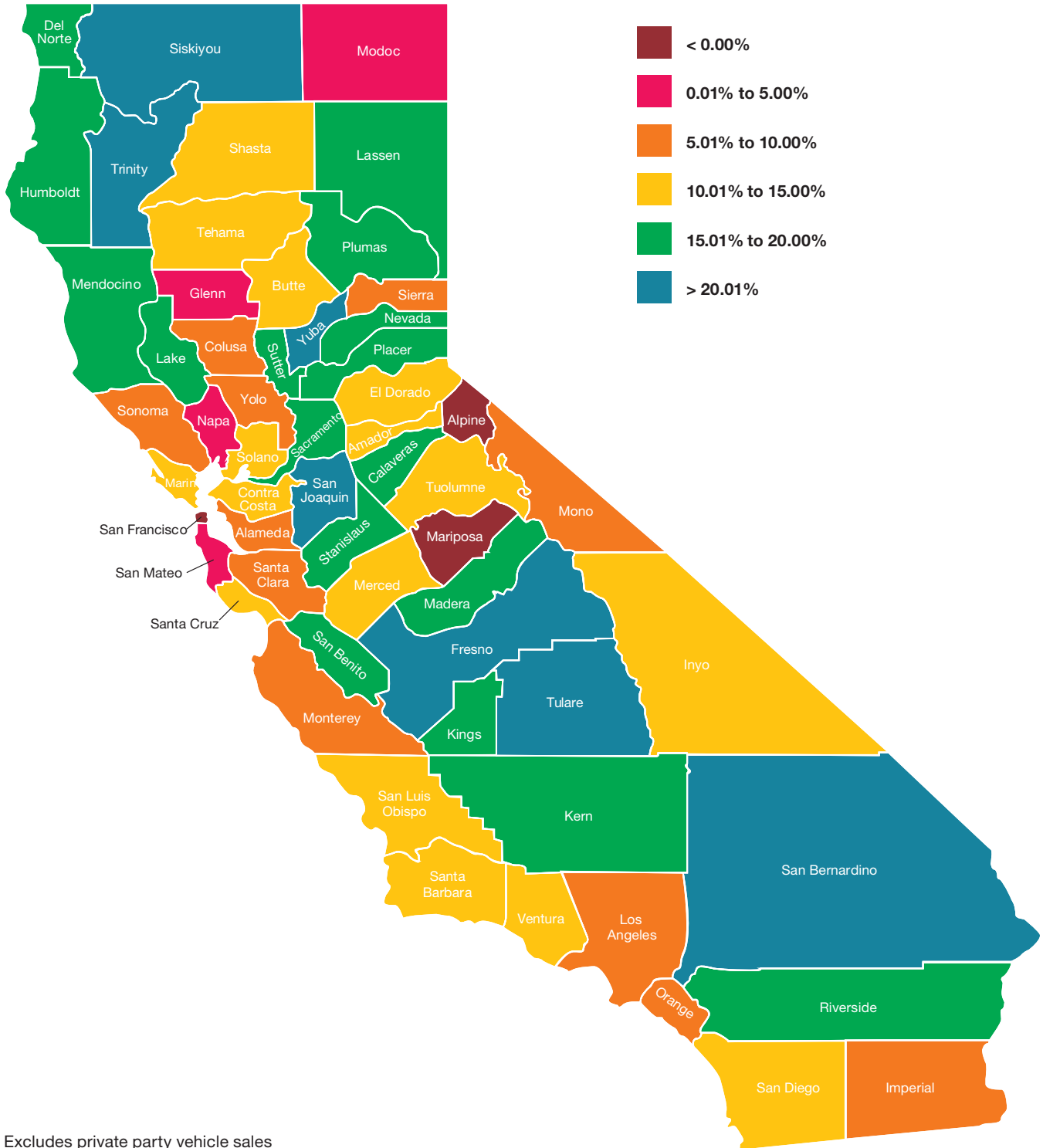
**Chart 2 - Percentage Change From Prior Year in Taxable Sales by Major Retail Industries**



\* Total All Outlets does not include private party vehicle sales.

Source: CDTFA

Chart 3 - Change in Taxable Sales From Prior Year by County



Excludes private party vehicle sales

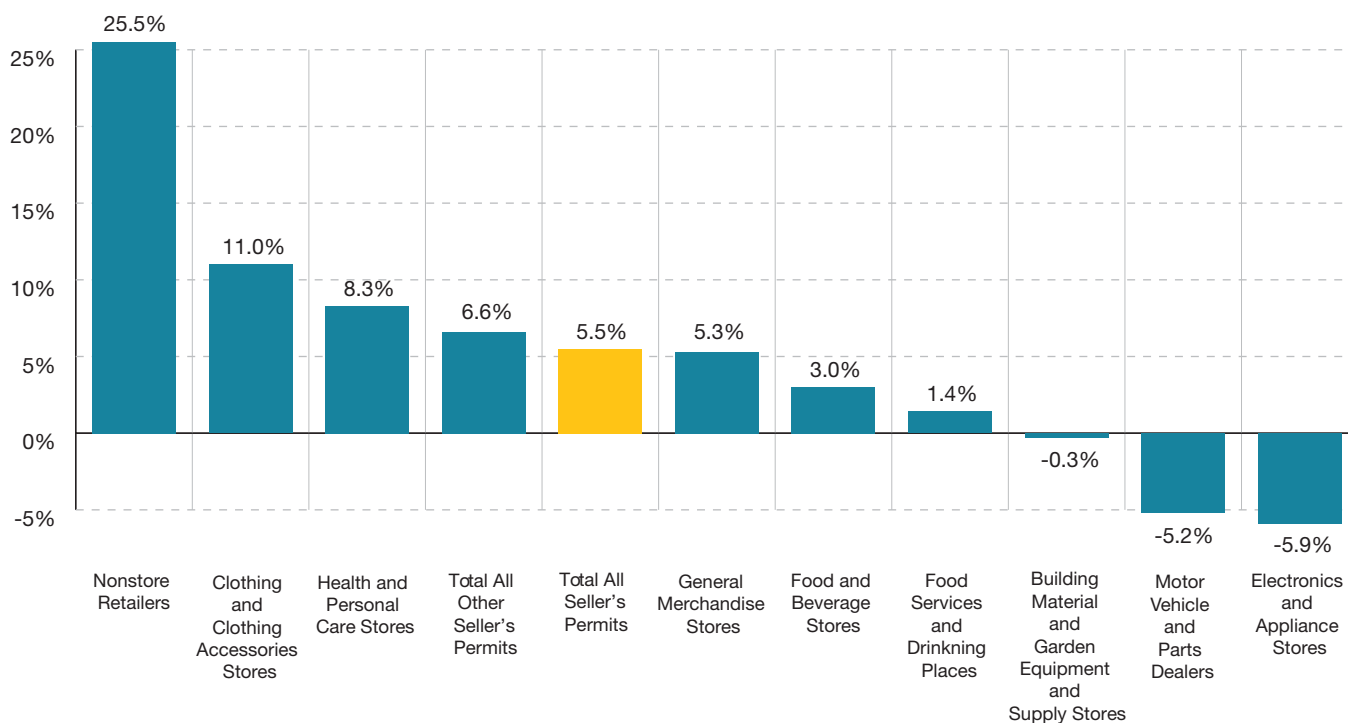
This reflects fiscal year 2020-21 returns filed as of January 1, 2022.  
Returns filed or amended after this date may impact the rate of growth.

Source: CDTFA

## Seller's Permits

The number of active seller's permits is correlated with economic indicators including new business formation, business closures, and market consolidation. The total number of seller's permits increased by 5.5 percent in fiscal year 2020-21. The number of seller's permits held by nonstore retailers, including online retailers, increased by 25.5 percent. The number of seller's permits held by clothing stores, health stores, and all other sellers (sellers making sales to other businesses or to governments) all grew at a rate higher than the average. The the number of seller's permits held by motor vehicle and parts dealers and by electronics and appliance stores decreased by more than 5 percent.

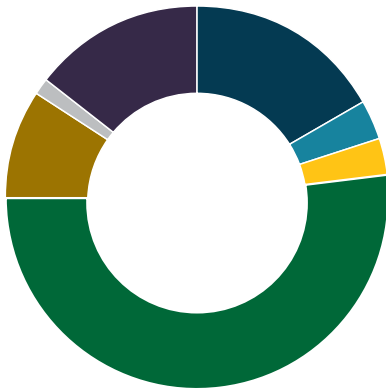
**Chart 4 - Percentage Change in Seller's Permits From Prior Year by Industry**



Source: CDTFA



## Sources of State Revenue, Fiscal Year 2020-21



	2020-21 Revenue (in thousands)	2020-21 Percentage of Total State Revenue
● Sales and Use Taxes	\$41,826,216	16.93%
● Fuel Taxes	7,867,904	3.19%
● Other CDTFA Revenues	7,559,190	3.06%
<b>CDTFA Subtotal</b>	<b>\$57,253,311</b>	<b>23.18%</b>
● Personal Income Tax	\$128,226,101	51.91%
● Corporation Tax	22,792,840	9.23%
● Motor Vehicle and Trailer Coach License (In Lieu) Fees	3,176,169	1.29%
● Other Revenues	35,557,599	14.40%
<b>Total</b>	<b>\$247,006,020</b>	

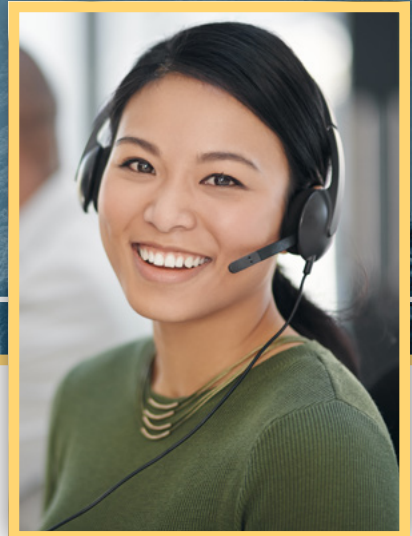
	2020-21 Revenue (in thousands)	2019-20 Revenue (in thousands)	Percentage Change	2020-21 Percentage of Total State Revenue
<b>California Department of Tax and Fee Administration (CDTFA)</b>				
<i>Major Taxes and Licenses</i>				
Sales and Use Tax <sup>1</sup>	\$41,826,216	\$37,114,770	12.70%	16.93%
Managed Health Care	0	3,451	N/A	0.00%
Gasoline and Jet Fuel Tax	6,539,262	6,305,420	3.71%	2.65%
Diesel and Use Fuel Taxes	1,328,642	1,220,756	8.87%	0.54%
Insurance Gross Premium Tax	2,722,340	2,552,554	6.65%	1.10%
Cigarette and Tobacco Products Tax	1,979,532	1,977,967	0.08%	0.80%
Alcoholic Beverage Tax	412,280	382,745	7.72%	0.17%
<b>Total, Major Taxes and Licenses</b>	<b>54,808,272</b>	<b>49,557,662</b>	<b>10.60%</b>	<b>22.19%</b>
<i>Total, Minor Revenues<sup>2</sup></i>	<i>2,445,038</i>	<i>2,007,176</i>	<i>21.82%</i>	<i>0.99%</i>
<b>Total, CDTFA</b>	<b>\$57,253,311</b>	<b>\$51,564,838</b>	<b>11.04%</b>	<b>23.18%</b>
<b>Other Agencies</b>				
<i>Major Taxes and Licenses</i>				
Personal Income Tax	\$128,226,101	\$99,509,305	28.86%	51.91%
Corporation Tax	22,792,840	14,035,432	62.40%	9.23%
Motor Vehicle License (In Lieu) Fees	3,136,275	2,804,697	11.82%	1.27%
Trailer Coach Fees License (In Lieu) Fees	39,894	33,412	19.40%	0.02%
Motor Vehicle Registration Fees	4,949,694	4,586,501	7.92%	2.00%
Horse Racing (Pari-Mutuel) License Fees	19,090	16,013	19.22%	0.01%
<b>Total, Major Taxes and Licenses</b>	<b>159,163,894</b>	<b>120,985,360</b>	<b>31.56%</b>	<b>64.44%</b>
<i>Total, Minor Revenues</i>	<i>30,588,815</i>	<i>27,718,474</i>	<i>10.35%</i>	<i>12.38%</i>
<b>Total, Other Agencies</b>	<b>\$189,752,709</b>	<b>\$148,703,834</b>	<b>27.60%</b>	<b>76.82%</b>
<b>Total, State Revenues</b>	<b>\$247,006,020</b>	<b>\$200,268,672</b>	<b>23.43%</b>	<b>100.00%</b>
<b>Total, Major Taxes and Licenses</b>	<b>\$213,972,166</b>	<b>\$170,541,074</b>	<b>25.47%</b>	

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

Source: [http://ebudget.ca.gov/2021-22/pdf/BudgetSummary/BS\\_SCH8.pdf](http://ebudget.ca.gov/2021-22/pdf/BudgetSummary/BS_SCH8.pdf)  
[http://ebudget.ca.gov/2022-23/pdf/BudgetSummary/BS\\_SCH8.pdf](http://ebudget.ca.gov/2022-23/pdf/BudgetSummary/BS_SCH8.pdf)

<sup>1</sup> 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 Uniform Local Tax, special district tax, or Local Public Safety Fund revenues.

<sup>2</sup> Includes electrical energy, cannabis, natural gas, emergency telephone, and environmental fees.



# TAXPAYER RESOURCES

CDTFA is improving the taxpayer experience 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 in-person assistance during normal business hours to 24 hours a day via our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

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

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Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. In addition to English, assistance is available in other languages.

In fiscal year 2020-21, CDTFA's Customer Service Center (CSC) answered 572,083 calls from the general public, tax practitioners, and taxpayers. The average wait time was two minutes and fifty-seven seconds. In fiscal year 2020-21, the CSC responded to 18,706 general questions via email and assisted 36,612 customers through a chat option on CDTFA's website. The number of chats answered increased by 262 percent from fiscal year 2019-20 after our new 24-hour ChatBot feature was introduced in May 2021.

### **Taxpayers and Public Outreach**

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

As in-person seminars continued to be curtailed due to the COVID-19 pandemic in fiscal year 2020-21, taxpayers were able to take advantage of a variety of online educational products. CDTFA's [online seminars](#) webpage offers video 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 2020-21, CDTFA conducted 332 online classes and seminars.

### **New Industry and Tax and Fee Guides**

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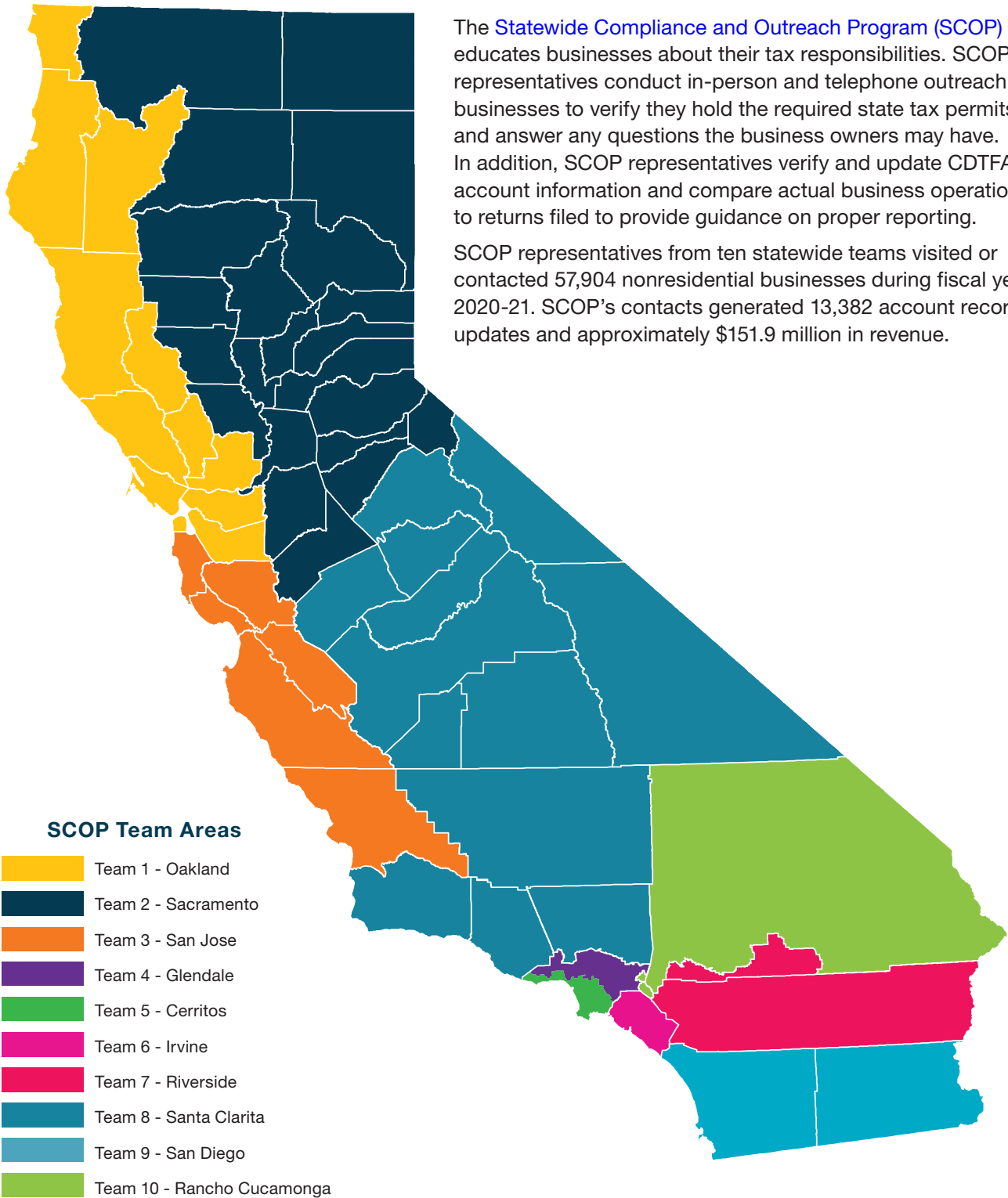
[Industry and tax and fee guides](#) are a one-stop shop for business owners and operators looking for relevant information on key tax and fee issues. These guides are a source of basic information that complement CDTFA's many online publications. Six new industry guides debuted in fiscal year 2020-21:

- [Tax Guide for Alteration or Tailoring](#)
- [Tax Guide for Barbers and Beauty Shops](#)
- [Tax Guide for Florists](#)
- [Tax Guide for Gun Dealers](#)
- [Tax Guide for Rental Companies](#)
- [Tax Guide for Venue Rental Businesses](#)

## Statewide Compliance and Outreach Program

The [Statewide Compliance and Outreach Program \(SCOP\)](#) educates businesses about their tax responsibilities. SCOP representatives conduct in-person and telephone outreach to businesses to verify they hold the required state tax permits and answer any questions the business owners may have. In addition, SCOP representatives 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 57,904 nonresidential businesses during fiscal year 2020-21. SCOP's contacts generated 13,382 account record updates and approximately \$151.9 million in revenue.





## Taxpayer Assistance

### Taxpayers' Rights Advocate Office

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

- 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 2020-21, the Taxpayers' Rights Advocate (TRA) Office assisted 472 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 2020-21 Annual Report*. The report, available on CDTFA's website, describes the TRA 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 TRA Office.

### Tax Appeals Assistance Program

The [Tax Appeals Assistance Program \(TAAP\)](#), managed by the TRA Office 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 2020-21, TAAP accepted 63 cases into the program, and resolved 66 cases.

More information about the program can be found in the *Taxpayers' Rights Advocate's 2020-21 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 manages resources that enable CDTFA to provide assistance to taxpayers and members of the public in a wide range of languages other than English. The Diversity and Inclusion Office maintains lists of CDTFA team members who are certified in various languages and maintains a contract for interpreting and translation services as well.



## Surveys

CDTFA appreciates feedback. Our surveys allow taxpayers to provide valuable feedback about customer satisfaction.

When taxpayers express dissatisfaction, make complaints, or raise a concern regarding a team member or service, CDTFA makes every attempt to contact the taxpayer 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.

### How Are We Doing? Surveys

A key instrument to gauge public satisfaction is our *How Are We Doing?* surveys.

#### Compliance Survey

Our compliance survey is available in our field offices. This survey is designed to capture taxpayers' feedback on the quality of customer service they experienced from our field office team members. The results help CDTFA improve its overall level of service. In fiscal year 2020-21, 99.52 percent of these surveys showed positive ratings for customer service provided in our field offices.

#### Online Customer Service Surveys

In addition to the compliance survey available in our field offices, there are multiple *How Are We Doing?* surveys available online. Taxpayers can provide feedback regarding the customer service they received during any visit or contact with CDTFA in the following categories:

Register for a permit or license	Audit	Account Maintenance
Assistance with Online Services	Pay taxes and fees	Close out of permit or license
Obtain help with return or form	Tax questions	Other

The Business Taxes and Fee Division (BTFD) survey includes the following additional categories:

Audit or hearing information	Hearing/revocation of permit/license	Obtain information on appeals
Violation hearing	Obtain technical tax/fee information	

#### Statewide Compliance and Outreach Program Survey

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 196 SCOP survey responses in fiscal year 2020-21, with 100 percent of the respondents indicating they were pleased with the quality of public service provided.

### Audit Survey

During a CDTFA 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 an online audit survey. 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.

### Open Data Portal Survey

CDTFA's Open Data Portal provides centralized access to publicly available data regarding categories such as Taxable Sales in California, Environmental Fees, and CDTFA Administration Data. It includes access to Interactive Data Visualizations that allow users to select from a variety of categories, maps, and data sources to customize their information searches. The Open Data Portal survey asks users to comment on areas such as why they use the Open Data Portal and any changes they would like to see made to the portal.



## Field Offices

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To protect public health during the COVID-19 pandemic, the counters in our local field and motor carrier offices were only accessible by appointment for in-person consultations during fiscal year 2020-21. 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](http://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](http://www.cdtfa.ca.gov/office-locations.htm).







# STATISTICAL TABLES

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<sup>a</sup> 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 2017-18 to 2020-21 (1 of 2)**

Tax Program	Revenue Account	2020-21	Yr-to-Yr Change
<b>Alcoholic Beverage Taxes<sup>b</sup>:</b>	<b>General Fund</b>	<b>\$412,280,000</b>	<b>7.72%</b>
Taxes on Beer and Wine	-	175,421,000	3.89%
Taxes on Distilled Spirits	-	236,859,000	10.74%
<b>Cigarette and Tobacco Products Taxes:</b>	<b>-</b>	<b>1,979,532,000</b>	<b>0.08%</b>
Breast Cancer Research Cigarette Stamp Tax <sup>c</sup>	Breast Cancer Fund	11,876,000	-0.30%
Children and Families First Cigarette Stamp Tax	CA Children and Families First	336,093,000	-0.01%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund <sup>d</sup>	CA HC Research and Prevention Tobacco Tax Act of 2016	1,344,293,000	0.13%
Cigarette and Tobacco Products Licensing Fee	Cigarette and Tobacco Products Compliance	10,468,000	-0.88%
Cigarette and Tobacco Products Surtax <sup>c</sup>	Cigarette and Tobacco Products Surtax	217,073,000	0.01%
Cigarette Tax	General Fund	59,728,000	-0.05%
<b>Cannabis Taxes</b>	<b>California Cannabis Tax Fund</b>	<b>819,032,000</b>	<b>92.11%</b>
<b>Electrical Energy Tax</b>	<b>Energy Resources Surcharge</b>	<b>69,143,000</b>	<b>10.88%</b>
<b>Emergency Telephone Users' Surcharge<sup>e</sup></b>	<b>State Emergency Telephone Number Account</b>	<b>177,433,000</b>	<b>58.58%</b>
<b>Prepaid Mobile Telephony Services</b>	<b>Mobile Telephony Services (MTS) Surcharge-State</b>	<b>32,000</b>	<b>-98.29%</b>
<b>Local Charges for Prepaid Telephony Services</b>	<b>Mobile Telephony Services (MTS) Surcharge-Local</b>	<b>2,377,000</b>	<b>104.21%</b>
<b>Environmental Taxes and Fees:</b>	<b>-</b>	<b>729,826,000</b>	<b>2.86%</b>
Childhood Lead Poisoning Prevention Fee	Childhood Lead Poisoning Prevention Fund	28,889,000	37.62%
Electronic Waste Recycling Fee	Electronic Waste Recovery and Recycling Account	103,903,000	12.02%
Fire Prevention Fee <sup>f</sup>	State Responsibility Area Fire Prevention	13,000	-56.67%
Hazardous Substances Taxes and Fees <sup>g</sup>	Hazardous Waste and Toxic Substances Control Accounts	93,765,000	-2.38%
Integrated Waste Management Fee	Integrated Waste Management Account	59,735,000	12.67%
Lead-Acid Battery Fees	Lead-Acid Battery Fund	19,374,000	83.81%
Marine Invasive Species Control Fee	Marine Invasive Species Control Fund	4,595,000	-4.73%
Occupational Lead Poisoning Prevention Fee	Occupational Lead Poisoning Prevention Account	3,105,000	-7.42%
Oil Spill Fees	Oil Spill Prevention and Administration Fund	37,313,000	-9.75%
Tire Recycling Fee	California Tire Recycling Management Fund	59,773,000	2.42%
Underground Storage Tank Fee	Underground Storage Tank Cleanup Fund	294,060,000	-3.40%
Water Rights Fee	Water Rights Fund	25,302,000	6.20%
<b>Fuel Taxes:</b>	<b>-</b>	<b>7,867,904,000</b>	<b>4.55%</b>
Diesel and Use Fuel Taxes	Highway Users Tax Account	1,328,642,000	8.87%
<b>Motor Vehicle Fuel Taxes</b>	<b>State Transportation Fund</b>	<b>6,539,262,000</b>	<b>3.71%</b>
Gasoline Tax <sup>h</sup>	State Transportation Fund, Various Accounts	6,536,112,000	3.70%
Jet Fuel Tax	State Transportation Fund, Aeronautics Account	3,150,000	23.63%
<b>Insurance Taxes<sup>b,i</sup></b>	<b>General Fund</b>	<b>2,722,340,000</b>	<b>6.65%</b>
<b>Lumber Products Assessment Fee</b>	<b>Timber Regulation and Forest Restoration Fund</b>	<b>63,580,000</b>	<b>26.20%</b>
<b>Natural Gas Surcharge Fee</b>	<b>Gas Consumption Surcharge Fund</b>	<b>576,521,000</b>	<b>-9.24%</b>
<b>Property Taxes:</b>	<b>-</b>	<b>947,100,000</b>	<b>-0.59%</b>
<b>Timber Yield Tax</b>	<b>Timber Harvest Counties</b>	<b>9,471,000</b>	<b>-0.59%</b>
<b>Sales and Use Taxes and Fees:</b>	<b>-</b>	<b>66,072,850,000</b>	<b>11.63%</b>
<b>Retail Sales Tax</b>	<b>-</b>	<b>66,072,850,000</b>	<b>11.64%</b>
City and County Taxes <sup>j</sup>	Local Government Fund	7,776,715,000	8.94%
County Local Transportation Fund	Local Government Fund	1,944,024,000	8.94%
Special Taxing Jurisdictions	Local Government Fund	10,535,419,000	10.15%
Local Revenue Fund 2011 State Sales Tax <sup>k</sup>	Local Revenue Fund 2011	8,029,126,000	13.24%
Local Revenue Fund State Sales Tax	Local Revenue Fund	3,990,478,000	11.38%
Public Safety Fund Sales Tax	Public Safety Fund	3,990,475,000	11.38%
State Taxes <sup>h, l</sup>	General Fund	29,804,762,000	12.73%
Fees <sup>m</sup>	General Fund	1,850,000	6.14%
<b>Managed Care Sales Tax<sup>n</sup></b>	<b>Children's Health and Human Services Special Fund</b>	<b>-</b>	<b>N/A</b>
<b>Total Revenues<sup>k</sup></b>	<b>-</b>	<b>\$81,502,321,000</b>	<b>10.70%</b>

*Please 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 2017-18 to 2020-21 (2 of 2)**

Tax Program	2019-20 <sup>a</sup>	Yr-to-Yr Change	2018-19	Yr-to-Yr Change	2017-18	Yr-to-Yr Change
<b>Alcoholic Beverage Taxes<sup>b</sup>:</b>	<b>\$382,727,000</b>	<b>1.34%</b>	<b>\$377,682,000</b>	<b>0.42%</b>	<b>\$376,094,000</b>	<b>2.10%</b>
Taxes on Beer and Wine	168,845,000	0.93%	167,282,000	-2.32%	171,256,000	0.18%
Taxes on Distilled Spirits	213,882,000	1.65%	210,400,000	2.72%	204,838,000	3.77%
<b>Cigarette and Tobacco Products Taxes:</b>	<b>1,977,934,000</b>	<b>-4.18%</b>	<b>2,064,198,000</b>	<b>-4.25%</b>	<b>2,155,832,000</b>	<b>73.12%</b>
Breast Cancer Research Cigarette Stamp Tax <sup>c</sup>	11,912,000	-3.74%	12,375,000	-5.56%	13,103,000	-18.21%
Children and Families First Cigarette Stamp Tax	336,129,000	-3.90%	349,773,000	-3.90%	363,966,000	-14.71%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund <sup>d</sup>	1,342,528,000	-4.30%	1,402,831,000	-4.94%	1,475,740,000	N/A
Cigarette and Tobacco Products Licensing Fee	10,561,000	-2.81%	10,866,000	3.16%	10,533,000	10.97%
Cigarette and Tobacco Products Surtax <sup>c</sup>	217,049,000	-4.10%	226,325,000	-0.40%	227,237,000	-7.68%
Cigarette Tax	59,755,000	-3.66%	62,027,000	-4.95%	65,254,000	-18.79%
<b>Cannabis Taxes</b>	<b>426,342,000</b>	<b>63.25%</b>	<b>261,158,000</b>	<b>N/A</b>	<b>56,369,000</b>	<b>N/A</b>
<b>Electrical Energy Tax</b>	<b>62,359,000</b>	<b>-10.87%</b>	<b>69,966,000</b>	<b>1.60%</b>	<b>68,863,000</b>	<b>-4.73%</b>
<b>Emergency Telephone Users' Surcharge<sup>e</sup></b>	<b>111,889,000</b>	<b>107.03%</b>	<b>54,045,000</b>	<b>-10.71%</b>	<b>60,530,000</b>	<b>-23.09%</b>
<b>Prepaid Mobile Telephony Services</b>	<b>1,866,000</b>	<b>-77.61%</b>	<b>8,333,000</b>	<b>-55.37%</b>	<b>18,672,000</b>	<b>-49.73%</b>
<b>Local Charges for Prepaid Telephony Services</b>	<b>1,164,000</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>
<b>Environmental Taxes and Fees:</b>	<b>709,522,000</b>	<b>-4.97%</b>	<b>746,604,000</b>	<b>-3.09%</b>	<b>770,443,000</b>	<b>-3.55%</b>
Childhood Lead Poisoning Prevention Fee	20,992,000	-0.85%	21,172,000	-0.27%	21,230,000	-0.08%
Electronic Waste Recycling Fee	92,758,000	6.28%	87,273,000	5.05%	83,077,000	15.63%
Fire Prevention Fee <sup>f</sup>	30,000	-94.98%	598,000	-96.10%	15,330,000	-81.19%
Hazardous Substances Taxes and Fees <sup>g</sup>	96,053,000	1.81%	94,344,000	-2.14%	96,405,000	3.70%
Integrated Waste Management Fee	53,019,000	-2.56%	54,412,000	-1.36%	55,160,000	9.13%
Lead-Acid Battery Fees	10,540,000	-35.46%	16,332,000	-5.24%	17,236,000	N/A
Marine Invasive Species Control Fee	4,823,000	-10.40%	5,383,000	-3.22%	5,562,000	16.90%
Occupational Lead Poisoning Prevention Fee	3,354,000	-7.48%	3,625,000	4.86%	3,457,000	-0.43%
Oil Spill Fees	41,346,000	-10.27%	46,078,000	-1.11%	46,596,000	1.56%
Tire Recycling Fee	58,361,000	-5.84%	61,982,000	0.54%	61,649,000	-1.95%
Underground Storage Tank Fee	304,421,000	-9.29%	335,590,000	-3.28%	346,982,000	-0.14%
Water Rights Fee	23,824,000	20.23%	19,815,000	11.56%	17,761,000	9.08%
<b>Fuel Taxes and Fees:</b>	<b>7,525,798,000</b>	<b>-1.70%</b>	<b>7,655,872,000</b>	<b>13.20%</b>	<b>6,763,339,000</b>	<b>38.84%</b>
Diesel and Use Fuel Taxes	1,220,378,000	-0.64%	1,228,289,000	38.84%	884,660,000	62.54%
<b>Motor Vehicle Fuel Taxes</b>	<b>6,305,420,000</b>	<b>-1.90%</b>	<b>6,427,583,000</b>	<b>9.34%</b>	<b>5,878,678,000</b>	<b>35.86%</b>
Gasoline Tax <sup>h</sup>	6,302,872,000	-1.89%	6,424,246,000	9.34%	5,875,432,000	35.89%
Jet Fuel Tax	2,548,000	-23.64%	3,337,000	2.80%	3,246,000	-2.32%
<b>Insurance Taxes<sup>b,i</sup></b>	<b>2,552,554,000</b>	<b>7.30%</b>	<b>2,378,820,000</b>	<b>3.66%</b>	<b>2,294,855,000</b>	<b>0.78%</b>
<b>Lumber Products Assessment Fee</b>	<b>50,379,000</b>	<b>66.26%</b>	<b>30,302,000</b>	<b>-36.62%</b>	<b>47,807,000</b>	<b>15.45%</b>
<b>Natural Gas Surcharge Fee</b>	<b>635,247,000</b>	<b>-0.49%</b>	<b>638,354,000</b>	<b>3.16%</b>	<b>618,819,000</b>	<b>-5.52%</b>
<b>Property Taxes</b>	<b>9,527,000</b>	<b>-24.14%</b>	<b>12,558,000</b>	<b>-22.08%</b>	<b>16,117,000</b>	<b>85.04%</b>
Timber Yield Tax	9,527,000	-24.14%	12,558,000	-22.08%	16,117,000	85.04%
<b>Sales and Use Taxes and Fees:</b>	<b>59,186,731,000</b>	<b>-0.70%</b>	<b>59,601,325,000</b>	<b>4.27%</b>	<b>57,158,792,000</b>	<b>6.19%</b>
<b>Retail Sales Tax</b>	<b>59,183,280,000</b>	<b>-0.70%</b>	<b>59,601,325,000</b>	<b>4.57%</b>	<b>56,999,020,000</b>	<b>6.67%</b>
City and County Taxes <sup>j</sup>	7,138,258,000	-1.66%	7,258,734,000	4.07%	6,974,708,000	4.46%
County Local Transportation Fund	1,784,548,000	-1.64%	1,814,358,000	4.29%	1,739,792,000	4.22%
Special Taxing Jurisdictions	9,564,367,000	2.97%	9,288,161,000	10.82%	8,381,507,000	32.53%
Local Revenue Fund 2011 State Sales Tax <sup>k</sup>	7,090,547,000	-0.43%	7,120,886,000	1.49%	7,016,222,000	4.54%
Local Revenue Fund State Sales Tax	3,582,842,000	-2.29%	3,666,793,000	4.31%	3,515,419,000	4.60%
Public Safety Fund Sales Tax	3,582,856,000	-2.29%	3,666,836,000	4.31%	3,515,485,000	4.61%
State Taxes <sup>b, l</sup>	26,438,119,000	-1.27%	26,779,216,000	3.63%	25,840,026,000	2.05%
Fees <sup>m</sup>	1,743,000	-72.51%	6,341,000	-60.02%	15,860,000	32.34%
<b>Managed Care Sales Tax<sup>n</sup></b>	<b>3,451,000</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>159,772,000</b>	<b>-59.05%</b>
<b>Total Revenues<sup>o</sup></b>	<b>\$73,634,037,000<sup>a</sup></b>	<b>-0.36%</b>	<b>\$73,899,217,000</b>	<b>4.96%</b>	<b>\$70,406,534,000</b>	<b>7.11%</b>

Please 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 2017-18 to 2020-21  
(Footnotes)**

<sup>a</sup> Fiscal year 2019-20 revenue revised to exclude Escheat Revenues.

<sup>b</sup> Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

<sup>c</sup> Breast Cancer Fund and Tobacco Products Surtax Fund does not include backfill revenues.

<sup>d</sup> The amounts represent the funds collected according to Proposition 56. This information is being provided under the provision of Revenue and Taxation Code section 30130.56(c).

<sup>e</sup> Effective January 1, 2020, Senate Bill 96, Emergency Telephone Users Surcharge Act, revised the method of determining the emergency telephone users surcharges.

<sup>f</sup> Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

<sup>g</sup> Fiscal year 2018-19 Hazardous Substances Taxes and Fee Tax Program revenues exclude Activity Fees of \$1,776,221. Fiscal year 2019-20 Hazardous Substances Taxes and Fee Tax Program revenues exclude Activity Fees of \$239.

<sup>h</sup> 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.

<sup>i</sup> Does not include amounts collected by the Department of Insurance.

<sup>j</sup> Effective July 1, 2004, this tax was lowered from 1 percent to 0.75 percent.

<sup>k</sup> Effective July 1, 2011.

<sup>l</sup> 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.

<sup>m</sup> Effective January 1, 2011, includes collection recovery costs.

<sup>n</sup> 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.

<sup>o</sup> 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. Does not include Escheat Revenues. Does not include Settlement Revenues.



## ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 2 — Summary of Expenditures of the California Department of Tax and Fee Administration - Fiscal Years 2019-20 and 2020-21**

Function	Expenditures	
	FY 2020-21	FY 2019-20
<b>Personnel Services</b>	<b>\$448,737,000</b>	<b>\$470,888,000</b>
<b>Operating Expenses and Equipment:</b>		
General Expense	9,756,000	16,259,000
Printing	192,000	548,000
Communications	6,328,000	4,839,000
Postage	2,182,000	2,287,000
Insurance	21,000	46,000
Travel—In-State	498,000	3,223,000
Travel—Out-of-State	5,000	1,700,000
Training	636,000	578,000
Facilities Operations	42,912,000	47,855,000
Utilities	233,000	209,000
<b>Consulting and Professional Services:</b>		
Interdepartmental	16,182,000	15,189,000
External	32,271,000	20,179,000
Consolidated Data Center	9,530,000	10,649,000
Data Processing	7,634,000	9,144,000
Equipment	451,000	1,560,000
Other Items of Expense	557,000	413,000
<b>Totals, Operating Expenses and Equipment</b>	<b>\$129,388,000</b>	<b>\$134,678,000</b>
<b>Totals, Expenditures</b>	<b>\$578,125,000</b>	<b>\$605,566,000</b>
Reimbursements	-169,273,000	-218,356,000
Special Funds	-93,889,000	-81,323,000
Federal Funds	-44,000	-28,000
<b>Net Expenditures (General Fund)</b>	<b>\$314,919,000<sup>a</sup></b>	<b>\$305,859,000<sup>b</sup></b>

<sup>a</sup> Fiscal year 2020-21 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 \$6,437,000.

<sup>b</sup> Fiscal year 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.



## ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 3 – Summary of Total Costs of Performing California Department of Tax and Fee Administration Functions - Fiscal Year 2020-21**

Program	CDTFA Expenditures <sup>a</sup>	Revenues	Ratio of CDTFA Expenditures to Revenues
Timber Tax	\$2,010,000	\$9,471,000	21.22%
Sales and Use Tax	463,338,000	66,072,850,000	.70%
Hazardous Substances Tax	4,109,000	93,765,000	4.38%
Alcoholic Beverage Tax <sup>b</sup>	3,370,000	412,280,000	.82%
Tire Recycling Fee	1,918,000	59,773,000	3.21%
Cigarette and Tobacco Products Tax	23,658,000	1,969,064,000	1.20%
Cigarette and Tobacco Products Licensing <sup>c</sup>	9,887,000	10,468,000	94.45%
Transportation Fund Tax <sup>d</sup>	31,982,000	7,867,904,000	.41%
Occupational Lead Poisoning Prevention Fee	853,000	3,105,000	27.47%
Integrated Waste Management	516,000	59,735,000	.86%
Underground Storage Tank Fee	3,962,000	294,060,000	1.35%
Oil Spill Prevention	292,000	37,313,000	.78%
Energy Resources Surcharge	310,000	69,143,000	.45%
Annual Water Rights Fee	636,000	25,302,000	2.51%
Childhood Lead Poisoning Prevention Fee	444,000	28,889,000	1.54%
Marine Invasive Species Fee	407,000	4,595,000	8.86%
Fire Prevention Fee <sup>e</sup>	309,000	13,000	N/A
Emergency Telephone Users Surcharge	1,230,000	177,433,000	.69%
eWaste Recycling Fee	4,021,000	103,903,000	3.87%
Lumber Products Assessment Fee	919,000	63,580,000	1.45%
Prepaid Mobile Telephony Services Surcharge	618,000	2,409,000	25.65%
Insurance Tax <sup>b,f</sup>	1,402,000	2,722,340,000	.05%
Natural Gas Surcharge	954,000	576,521,000	.17%
Lead-Acid Battery Fees	2,013,000	19,374,000	10.39%
Cannabis Program	12,530,000	819,032,000	1.53%
<b>Totals</b>	<b>\$571,688,000</b>	<b>\$81,502,321,000</b>	<b>.70%</b>
Excluding costs not associated with CDTFA revenue generation <sup>g</sup>	\$571,688,000	-	.70%
Reimbursements	-169,273,000	-	-
Special Funds	-93,889,000	-	-
Federal Funds	-44,000	-	-
<b>Net Totals, Programs</b>	<b>\$308,482,000</b>	<b>\$81,502,321,000</b>	<b>-</b>

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

<sup>a</sup> Format conforms to Program Budget presentation.

<sup>b</sup> Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

<sup>c</sup> Includes the cost of registration, license renewals, telephone advisory services, collections, inspections and investigations, processing citations, and holding appeals hearings. Revenues include annual licensing fees imposed on manufacturers, importers, wholesalers, and distributors and one-time fees on new retailers and retailer reinstatement license fees.

<sup>d</sup> Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.

<sup>e</sup> Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

<sup>f</sup> Costs not associated with CDTFA revenue generation.

## SALES AND USE TAXES

**TABLE 18 — State Sales and Use Tax Collections and Number of Sites -  
Fiscal Years 1933-34 to 2020-21 (1 of 2)**

Fiscal Year	General Fund Tax Rate July 1	Collections <sup>a</sup>			Number of Sites <sup>b</sup>		
		Taxes	Fees <sup>c</sup>	Total Collections	Sales and Use Tax	Use Tax	Total Sites <sup>d</sup>
2020-21	3.9375	\$29,804,762,000	\$1,850,000	\$29,806,612,000	1,333,010	N/A	1,333,010
2019-20	3.9375	26,438,119,000	1,743,000 <sup>e</sup>	26,439,862,000 <sup>e</sup>	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 <sup>f</sup>	N/A <sup>i</sup>	1,220,633 <sup>f</sup>
2017-18	3.9375	25,840,026,000 <sup>g</sup>	15,860,000	25,855,886,000	1,152,489 <sup>g</sup>	105,119 <sup>g</sup>	1,257,608 <sup>g</sup>
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 <sup>h</sup>	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 <sup>j</sup>	2,116,000 <sup>i</sup>	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 <sup>k</sup>	1,245,430
2008-09	5.00 <sup>l</sup>	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 <sup>m</sup>	21,588,029,000	399,000	21,588,428,000	994,015	-	-
2000-01	5.00 <sup>m</sup>	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 <sup>n</sup>	1,515,000	15,220,611,000	987,455	-	-
1991-92	4.75 <sup>n</sup>	14,988,495,000 <sup>n</sup>	1,637,000	14,990,132,000	962,893 <sup>n</sup>	-	-
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 <sup>o</sup>	2,673,570,000 <sup>o</sup>	205,000	2,673,775,000	484,655	-	-
1972-73	3.75 <sup>p</sup>	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 <sup>q</sup>	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 <sup>r</sup>	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 <sup>s</sup>	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	-	-

See [page 51](#) for footnotes.

## SALES AND USE TAXES

**TABLE 18 — State Sales and Use Tax Collections and Number of Sites -  
Fiscal Years 1933-34 to 2020-21 (2 of 2)**

Fiscal Year	General Fund Tax Rate July 1	Collections <sup>a</sup>			Number of Sites <sup>b</sup>		
		Taxes	Fees <sup>c</sup>	Total Collections	Sales and Use Tax	Use Tax	Total Sites <sup>d</sup>
1958-59	3.00	\$631,409,000	\$115,000	\$631,525,000	333,998	-	-
1957-58	3.00	605,208,000	102,000	605,310,000	326,124	-	-
1956-57	3.00	599,789,000	102,000	599,892,000	320,486	-	-
1955-56 <sup>e</sup>	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 <sup>f</sup>	136,954,000 <sup>g</sup>	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 <sup>h</sup>	-	-
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 <sup>i</sup>	70,202,000 <sup>j</sup>	224,000 <sup>k</sup>	70,426,000 <sup>l</sup>	180,544 <sup>m</sup>	-	-
1934-35	2.50	56,532,000	67,000	56,599,000	185,748	-	-
1933-34	2.50 <sup>n</sup>	33,129,000 <sup>o</sup>	215,000	33,344,000	N/A	-	-

<sup>a</sup> 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.

<sup>b</sup> Beginning with fiscal year 2008-09, the number of business locations including use tax registrants as of June 30. Prior to fiscal year 2008-09, the number of active sites on record on December 31.

<sup>c</sup> 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.

<sup>d</sup> Beginning fiscal year 2019-20, "Permits" changed to "Sites."

<sup>e</sup> Revised to exclude Escheat Revenues.

<sup>f</sup> 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.

<sup>g</sup> The number of sites are from July 1, 2017, through May 1, 2018.

<sup>h</sup> 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.

<sup>i</sup> 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.

<sup>j</sup> Effective January 1, 2011, fees include collection recovery costs.

<sup>k</sup> Effective October 23, 2009, qualified purchasers are required to register with the California State Board of Equalization (BOE) (prior to CDTFA), and report and pay use tax on their taxable purchases directly to BOE (prior to CDTFA).

<sup>l</sup> 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.

<sup>m</sup> Effective January 1, 2001, the state tax rate decreased to 4.75 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.

<sup>n</sup> Effective July 15, 1991, the tax rate was increased to 5.5 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.

<sup>o</sup> On July 1, 1973, the state tax rate was increased to 4.75 percent. On October 1, 1973, the state tax rate was reduced to 3.75 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4.75 percent.

<sup>p</sup> Effective July 1, 1972, the state tax rate was decreased to 3.75 percent; the exemption on sales of gasoline sold for highway use was removed.

<sup>q</sup> Effective August 1, 1967, the state tax rate was increased to 4 percent.

<sup>r</sup> 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.

<sup>s</sup> The BOE (prior to CDTFA) began to administer the Bradley-Burns Uniform 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.

<sup>t</sup> Effective July 1, 1943, the tax rate was reduced to 2.5 percent and substantial additions were made to the list of exempt transactions.

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

<sup>v</sup> Effective July 1, 1935, the tax rate was increased to 3 percent from 2.5 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 31 and \$1.50 if renewed thereafter.

<sup>w</sup> The state sales tax was first imposed August 1, 1933, at a rate of 2.5 percent. Collections include only three quarterly and 11 monthly returns.

## SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties From Local Sales and Use Taxes -  
Fiscal Year 2020-21 (1 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Alameda County	\$23,433,883	Pinole	4,138,104	Westmorland	539,469
Alameda	10,226,211	Pittsburg	13,270,890	Total	\$28,926,269
Albany	2,655,550	Pleasant Hill	9,211,117	Inyo County	\$1,624,667
Berkeley	15,796,055	Richmond	17,322,868	Bishop	2,299,536
Dublin	23,258,438	San Pablo	2,678,213	Total	\$3,924,202
Emeryville	6,569,950	San Ramon	10,217,332	Kern County	\$50,377,867
Fremont	57,456,903	Walnut Creek	26,548,750	Arvin	909,429
Hayward	38,320,215	Total	\$195,170,392	Bakersfield	83,606,846
Livermore	31,721,324	Del Norte County	\$1,486,962	California City	575,673
Newark	13,698,702	Crescent City	1,915,250	Delano	6,544,042
Oakland	49,852,114	Total	\$3,402,212	Maricopa	31,054
Piedmont	237,690	El Dorado County	\$17,621,427	McFarland	449,188
Pleasanton	21,417,512	Placerville	6,019,323	Ridgecrest	3,899,557
San Leandro	33,922,962	South Lake Tahoe	6,907,361	Shafter	21,971,314
Union City	10,532,989	Total	\$30,548,111	Taft	1,335,524
Total	\$339,100,497	Fresno County	\$32,525,067	Tehachapi	3,266,542
Alpine County	\$0	Clovis	26,152,695	Wasco	1,798,696
Total	\$0	Coalinga	947,029	Total	\$174,765,731
Amador County	\$3,851,193	Firebaugh	1,050,595	Kings County	\$4,398,911
Amador City	10,198	Fowler	1,578,730	Avenal	338,013
Ione	276,649	Fresno	114,234,519	Corcoran	1,344,230
Jackson	1,116,324	Huron	203,800	Hanford	14,455,959
Plymouth	112,779	Kerman	2,161,067	Lemoore	2,787,131
Sutter Creek	409,844	Kingsburg	1,238,851	Total	\$23,324,244
Total	\$5,776,987	Mendota	732,489	Lake County	\$4,414,350
Butte County	\$6,448,374	Orange Cove	322,685	Clearlake	2,512,843
Biggs	29,874	Parlier	560,229	Lakeport	1,509,901
Chico	26,957,511	Reedley	2,047,886	Total	\$8,437,094
Gridley	1,375,061	San Joaquin	263,961	Lassen County	\$1,531,150
Oroville	5,891,209	Sanger	3,198,350	Susanville	1,960,263
Paradise	808,569	Selma	8,499,335	Total	\$3,491,413
Total	\$41,510,599	Total	\$195,717,287	Los Angeles County	\$64,911,070
Calaveras County	\$4,395,641	Glenn County	\$1,712,660	Agoura Hills	4,337,798
Angels Camp	1,287,207	Orland	2,176,775	Alhambra	16,365,762
Total	\$5,682,848	Willows	1,526,997	Arcadia	7,957,876
Colusa County	\$2,277,338	Total	\$5,416,433	Artesia	2,640,769
Colusa	1,835,268	Humboldt County	\$7,298,403	Avalon	726,389
Williams	1,245,449	Arcata	2,788,232	Azusa	6,810,573
Total	\$5,358,055	Blue Lake	25,425	Baldwin Park	7,299,910
Contra Costa County	\$21,411,711	Eureka	11,698,471	Bell	3,052,832
Antioch	17,698,277	Ferndale	160,584	Bell Gardens	3,125,709
Brentwood	9,279,029	Fortuna	2,232,584	Bellflower	8,265,345
Clayton	564,923	Rio Dell	346,782	Beverly Hills	33,128,707
Concord	38,188,581	Trinidad	169,721	Bradbury	6,305
Danville	6,204,647	Total	\$24,720,203	Burbank	29,586,988
El Cerrito	2,938,754	Imperial County	\$5,044,157	Calabasas	6,788,923
Hercules	3,000,842	Brawley	2,945,405	Carson	28,772,863
Lafayette	2,816,252	Calexico	3,477,433	Cerritos	35,955,688
Martinez	5,170,340	Calipatria	180,914	Claremont	5,741,226
Moraga	1,103,645	El Centro	13,364,854	Commerce	18,729,312
Oakley	2,338,620	Holtville	309,000	Compton	10,499,560
Orinda	1,067,497	Imperial	3,065,036	Covina	10,824,653

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

## SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties From Local Sales and Use Taxes -  
Fiscal Year 2020-21 (2 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Cudahy	1,113,237	Santa Clarita	40,382,227	Total	\$1,111,599
Culver City	20,047,017	Santa Fe Springs	33,127,926	Mono County	\$676,594
Diamond Bar	4,896,958	Santa Monica	33,577,681	Mammoth Lakes	2,562,007
Downey	22,798,498	Sierra Madre	302,884	Total	\$3,238,601
Duarte	5,501,026	Signal Hill	22,142,961	Monterey County	\$11,575,023
El Monte	18,766,150	South El Monte	5,398,032	Carmel	2,125,526
El Segundo	11,152,291	South Gate	12,236,912	Del Rey Oaks	369,615
Gardena	12,936,198	South Pasadena	2,355,283	Gonzales	1,123,910
Glendale	41,072,352	Temple City	1,690,909	Greenfield	1,473,776
Glendora	9,991,112	Torrance	50,551,967	King City	1,555,326
Hawaiian Gardens	953,317	Vernon	11,750,401	Marina	2,729,737
Hawthorne	18,984,218	Walnut	1,870,433	Monterey	5,592,220
Hermosa Beach	2,954,554	West Covina	19,752,004	Pacific Grove	1,555,227
Hidden Hills	17,570	West Hollywood	14,545,812	Salinas	33,613,204
Huntington Park	8,315,311	Westlake Village	4,543,132	Sand City	3,059,397
Industry	38,082,490	Whittier	14,873,505	Seaside	9,130,875
Inglewood	17,289,953	Total	\$1,675,119,861	Soledad	1,002,978
Irwindale	4,824,038	Madera County	\$8,534,550	Total	\$74,906,813
La Canada Flintridge	2,740,225	Chowchilla	1,811,366	Napa County	\$11,352,925
La Habra Heights	62,797	Madera	11,074,776	American Canyon	2,758,243
La Mirada	14,363,938	Total	\$21,420,692	Calistoga	899,003
La Puente	3,638,321	Marin County	\$5,045,145	Napa	16,593,583
La Verne	4,600,225	Belvedere	59,779	St. Helena	2,644,014
Lakewood	13,769,871	Corte Madera	7,136,780	Yountville	862,934
Lancaster	25,548,893	Fairfax	740,164	Total	\$35,110,701
Lawndale	3,234,905	Larkspur	2,501,613	Nevada County	\$3,777,159
Lomita	2,023,343	Mill Valley	3,189,481	Grass Valley	7,776,638
Long Beach	69,781,743	Novato	11,021,418	Nevada City	1,368,315
Los Angeles	524,769,065	Ross	86,884	Truckee	5,954,417
Lynwood	5,616,025	San Anselmo	1,221,249	Total	\$18,876,530
Malibu	3,931,279	San Rafael	22,976,296	Orange County	\$6,910,681
Manhattan Beach	7,578,417	Sausalito	2,478,908	Aliso Viejo	3,092,273
Maywood	2,330,256	Tiburon	509,603	Anaheim	69,804,982
Monrovia	10,851,266	Total	\$56,967,320	Brea	20,332,004
Montebello	11,986,579	Mariposa County	\$1,777,712	Buena Park	25,803,551
Monterey Park	9,683,889	Total	\$1,777,712	Costa Mesa	57,773,477
Norwalk	12,630,334	Mendocino County	\$7,920,781	Cypress	13,011,128
Palmdale	24,335,598	Fort Bragg	1,861,766	Dana Point	5,123,801
Palos Verdes Estates	187,532	Point Arena	58,832	Fountain Valley	12,901,689
Paramount	9,034,112	Ukiah	7,765,187	Fullerton	23,551,260
Pasadena	33,504,938	Willits	1,831,881	Garden Grove	23,710,075
Pico Rivera	9,745,665	Total	\$19,438,447	Huntington Beach	43,876,117
Pomona	17,890,534	Merced County	\$10,611,778	Irvine	65,366,738
Rancho Palos Verdes	1,583,602	Atwater	4,416,337	La Habra	12,714,165
Redondo Beach	9,319,449	Dos Palos	570,993	La Palma	1,897,801
Rolling Hills	23,904	Gustine	286,313	Laguna Beach	4,629,753
Rolling Hills Estates	1,139,172	Livingston	1,524,480	Laguna Hills	5,785,259
Rosemead	5,348,852	Los Banos	5,260,621	Laguna Niguel	12,892,648
San Dimas	9,190,460	Merced	14,901,348	Laguna Woods	972,310
San Fernando	6,526,304	Total	\$37,571,868	Lake Forest	16,871,184
San Gabriel	3,503,396	Modoc County	\$329,289	Los Alamitos	3,165,430
San Marino	318,359	Alturas	782,310	Mission Viejo	16,740,884

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



## SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties From Local Sales and Use Taxes -  
Fiscal Year 2020-21 (3 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Newport Beach	37,167,485	Temecula	39,337,033	Lemon Grove	6,467,611
Orange	48,171,232	Wildomar	2,276,158	National City	20,459,892
Placentia	7,051,635	<b>Total</b>	<b>\$468,233,451</b>	Oceanside	23,899,307
Rancho Santa Margarita	7,488,661	<b>Sacramento County</b>	<b>\$110,819,499</b>	Poway	15,583,090
San Clemente	11,227,193	Citrus Heights	12,942,685	San Diego	288,199,601
San Juan Capistrano	10,138,906	Elk Grove	34,412,668	San Marcos	19,113,882
Santa Ana	52,439,793	Folsom	24,083,989	Santee	16,059,049
Seal Beach	4,045,018	Galt	2,969,020	Solana Beach	3,473,157
Stanton	4,776,214	Isleton	89,316	Vista	21,189,542
Tustin	28,949,293	Rancho Cordova	23,280,828	<b>Total</b>	<b>\$633,554,470</b>
Villa Park	291,311	Sacramento	90,836,807	<b>City and County of San Francisco</b>	<b>\$136,798,047</b>
Westminster	16,892,716	<b>Total</b>	<b>\$299,434,811</b>	<b>Total</b>	<b>\$136,798,047</b>
Yorba Linda	7,026,857	<b>San Benito County</b>	<b>\$2,544,709</b>	<b>San Joaquin County</b>	<b>\$41,413,875</b>
<b>Total</b>	<b>\$682,593,520</b>	Hollister	6,404,526	Escalon	1,179,872
<b>Placer County</b>	<b>\$19,226,295</b>	San Juan Bautista	168,222	Lathrop	8,646,103
Auburn	7,184,893	<b>Total</b>	<b>\$9,117,457</b>	Lodi	14,090,735
Colfax	1,456,701	<b>San Bernardino County</b>	<b>\$37,370,093</b>	Manteca	13,663,043
Lincoln	4,481,314	Adelanto	2,075,823	Ripon	3,337,297
Loomis	1,284,521	Apple Valley	8,420,431	Stockton	58,021,484
Rocklin	19,779,140	Barstow	6,643,586	Tracy	41,079,810
Roseville	59,798,763	Big Bear Lake	3,340,230	<b>Total</b>	<b>\$181,432,219</b>
<b>Total</b>	<b>\$113,211,628</b>	Chino	33,410,473	<b>San Luis Obispo County</b>	<b>\$13,635,035</b>
<b>Plumas County</b>	<b>\$2,759,328</b>	Chino Hills	8,157,122	Arroyo Grande	4,361,451
Portola	341,233	Colton	12,850,967	Atascadero	4,620,978
<b>Total</b>	<b>\$3,100,561</b>	Fontana	49,355,671	Paso Robles	11,657,077
<b>Riverside County</b>	<b>\$35,007,213</b>	Grand Terrace	1,039,807	Grover Beach	2,110,486
Banning	3,310,135	Hesperia	12,497,516	Morro Bay	2,045,479
Beaumont	7,876,084	Highland	3,683,875	Pismo Beach	3,168,390
Blythe	1,951,650	Loma Linda	6,393,500	San Luis Obispo	18,871,497
Calimesa	1,065,364	Montclair	14,525,410	<b>Total</b>	<b>\$60,470,393</b>
Canyon Lake	348,425	Needles	784,028	<b>San Mateo County</b>	<b>\$17,546,594</b>
Cathedral City	11,586,333	Ontario	98,312,792	Atherton	134,939
Coachella	4,043,599	Rancho Cucamonga	31,158,986	Belmont	3,510,801
Corona	45,884,453	Redlands	16,512,535	Brisbane	7,630,319
Desert Hot Springs	2,141,984	Rialto	33,631,065	Burlingame	12,337,336
Eastvale	20,918,833	San Bernardino	45,189,459	Colma	12,787,114
Hemet	15,884,074	Twentynine Palms	1,436,028	Daly City	12,431,313
Indian Wells	569,851	Upland	16,029,560	East Palo Alto	3,085,843
Indio	13,252,524	Victorville	26,779,922	Foster City	3,130,937
Jurupa Valley	27,659,140	Yucaipa	4,469,643	Half Moon Bay	2,773,894
La Quinta	9,765,144	Yucca Valley	4,404,331	Hillsborough	142,417
Lake Elsinore	13,526,421	<b>Total</b>	<b>\$478,472,853</b>	Menlo Park	6,278,403
Menifee	9,996,856	<b>San Diego County</b>	<b>\$37,813,045</b>	Millbrae	2,359,097
Moreno Valley	27,116,537	Carlsbad	39,574,666	Pacifica	2,519,443
Murrieta	22,700,208	Chula Vista	36,513,077	Portola Valley	270,156
Norco	8,824,493	Coronado	2,549,942	Redwood City	23,173,572
Palm Desert	18,953,951	Del Mar	948,201	San Bruno	12,678,012
Palm Springs	14,640,551	El Cajon	29,419,402	San Carlos	10,758,471
Perris	28,196,898	Encinitas	14,740,482	San Mateo	17,438,925
Rancho Mirage	5,413,138	Escondido	41,225,390	South San Francisco	19,236,241
Riverside	72,247,455	Imperial Beach	1,455,660	Woodside	521,130
San Jacinto	3,738,948	La Mesa	14,869,475	<b>Total</b>	<b>\$170,744,957</b>

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

## SALES AND USE TAXES

**TABLE 21A — Payments Distributed to Cities and Counties From Local Sales and Use Taxes -  
Fiscal Year 2020-21 (4 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Santa Barbara County	\$11,846,457	Solano County	\$2,956,312	Tuolumne County	\$6,062,195
Buellton	3,000,430	Benicia	6,569,102	Sonora	3,224,495
Carpinteria	1,555,925	Dixon	9,061,469	<b>Total</b>	<b>\$9,286,689</b>
Goleta	7,123,914	Fairfield	25,246,943	Ventura County	\$11,867,663
Guadalupe	526,181	Rio Vista	1,375,544	Camarillo	13,581,088
Lompoc	5,648,604	Suisun	1,967,147	Fillmore	3,795,139
Santa Barbara	21,956,959	Vacaville	25,061,937	Moorpark	4,360,409
Santa Maria	26,193,339	Vallejo	16,961,508	Ojai	1,563,795
Solvang	1,432,204	<b>Total</b>	<b>\$89,199,961</b>	Oxnard	36,444,792
<b>Total</b>	<b>\$79,284,014</b>	Sonoma County	\$23,493,808	Port Hueneme	2,362,648
Santa Clara County	\$4,674,034	Cloverdale	1,067,831	Santa Paula	3,049,256
Campbell	10,311,292	Cotati	2,782,500	Simi Valley	20,484,662
Cupertino	58,225,876	Healdsburg	5,112,568	Thousand Oaks	33,197,687
Gilroy	16,473,050	Petaluma	13,568,885	Ventura	27,635,513
Los Altos	2,341,944	Rohnert Park	8,841,309	<b>Total</b>	<b>\$158,342,650</b>
Los Altos Hills	260,039	Santa Rosa	40,270,458	Yolo County	\$4,320,728
Los Gatos	6,124,546	Sebastopol	2,010,732	Davis	7,122,981
Milpitas	21,896,347	Sonoma	2,923,690	West Sacramento	21,313,807
Monte Sereno	19,513	Windsor	5,081,881	Winters	642,450
Morgan Hill	10,652,738	<b>Total</b>	<b>\$105,153,663</b>	Woodland	16,911,997
Mountain View	15,693,003	Stanislaus County	\$33,982,016	<b>Total</b>	<b>\$50,311,963</b>
Palo Alto	26,684,488	Ceres	7,124,837	Yuba County	\$5,657,585
San Jose	238,370,865	Hughson	967,117	Marysville	2,561,972
Santa Clara	53,121,388	Modesto	34,554,317	Wheatland	316,282
Saratoga	928,704	Newman	721,331	<b>Total</b>	<b>\$8,535,838</b>
Sunnyvale	23,413,321	Oakdale	4,150,726	Grand Total	\$7,614,497,669
<b>Total</b>	<b>\$489,191,148</b>	Patterson	9,121,874		
Santa Cruz County	\$13,340,533	Riverbank	4,191,060		
Capitola	5,456,915	Turlock	16,405,710		
Santa Cruz	11,869,519	Waterford	644,538		
Scotts Valley	2,434,621	<b>Total</b>	<b>\$111,863,527</b>		
Watsonville	10,071,420	Sutter County	\$4,008,648		
<b>Total</b>	<b>\$43,173,007</b>	Live Oak	337,020		
Shasta County	\$5,020,839	Yuba City	16,983,308		
Anderson	3,727,168	<b>Total</b>	<b>\$21,328,977</b>		
Redding	30,189,084	Tehama County	\$2,784,380		
Shasta Lake	799,381	Corning	3,348,490		
<b>Total</b>	<b>\$39,736,473</b>	Red Bluff	4,582,345		
Sierra County	\$172,493	Tehama	0		
Loyalton	75,371	<b>Total</b>	<b>\$10,715,215</b>		
<b>Total</b>	<b>\$247,864</b>	Trinity County	\$1,544,264		
Siskiyou County	\$1,362,586	<b>Total</b>	<b>\$1,544,264</b>		
Dorris	38,031	Tulare County	\$15,764,839		
Dunsmuir	151,264	Dinuba	35,403,020		
Etna	104,021	Exeter	835,477		
Fort Jones	229,695	Farmersville	1,134,144		
Montague	156,697	Lindsay	1,258,476		
Mount Shasta	1,493,373	Porterville	7,366,909		
Tulelake	75,224	Tulare	11,644,927		
Weed	1,367,701	Visalia	36,563,961		
Yreka	3,067,776	Woodlake	587,206		
<b>Total</b>	<b>\$8,046,369</b>	<b>Total</b>	<b>\$110,558,958</b>		

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

## SALES AND USE TAXES

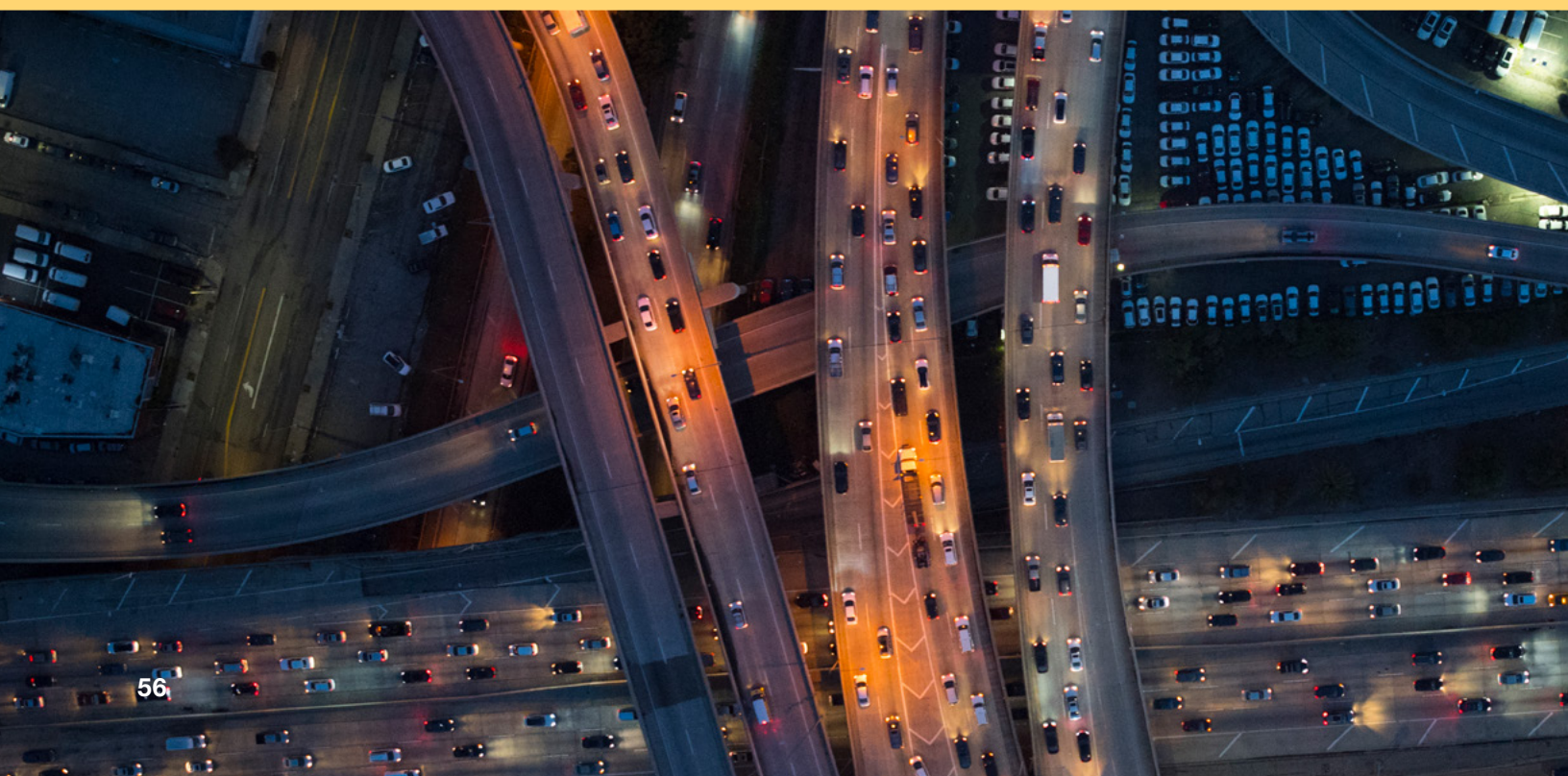
**TABLE 21B — Payments Distributed to Counties From County Transportation Tax<sup>a</sup>**  
**Fiscal Year 2020-21**

County	Payments Distributed <sup>b</sup>	County	Payments Distributed <sup>b</sup>	County	Payments Distributed <sup>b</sup>
Alameda	\$84,624,000	Marin	\$14,173,000	San Mateo	\$42,247,000
Alpine	0	Mariposa	445,000	Santa Barbara	19,789,000
Amador	1,439,000	Mendocino	4,842,000	Santa Clara	122,126,000
Butte	10,364,000	Merced	9,356,000	Santa Cruz	10,733,000
Calaveras	1,416,000	Modoc	280,000	Shasta	9,902,000
Colusa	1,374,000	Mono	817,000	Sierra	62,000
Contra Costa	48,676,000	Monterey	18,785,000	Siskiyou	2,027,000
Del Norte	847,000	Napa	8,750,000	Solano	22,475,000
El Dorado	7,575,000	Nevada	4,707,000	Sonoma	26,220,000
Fresno	48,791,000	Orange	169,910,000	Stanislaus	27,842,000
Glenn	1,373,000	Placer	28,134,000	Sutter	5,357,000
Humboldt	6,168,000	Plumas	766,000	Tehama	2,682,000
Imperial	7,490,000	Riverside	116,529,000	Trinity	386,000
Inyo	976,000	Sacramento	74,466,000	Tulare	27,895,000
Kern	43,509,000	San Benito	2,257,000	Tuolumne	2,324,000
Kings	5,858,000	San Bernardino	119,186,000	Ventura	39,294,000
Lake	2,104,000	San Diego	156,915,000	Yolo	12,585,000
Lassen	935,000	San Francisco	34,076,000	Yuba	2,117,000
Los Angeles	419,306,000	San Joaquin	45,593,000	<b>Total</b>	<b>\$1,899,313,000</b>
Madera	5,333,000	San Luis Obispo	15,105,000		

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

<sup>a</sup> Effective July 1, 1972, a 0.25 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

<sup>b</sup> These are actual payments to the counties and exclude the administrative charge of \$15,854,110 and the Business and Transportation Agency's administrative charge of \$761,357.



## SALES AND USE TAXES

**TABLE 21C — Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax - Fiscal Year 2020-21, County Districts (1 of 5)**

District Code	County Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>	District Code	County Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>
086	Alameda County Essential Health Care Services Transactions and Use Tax	\$161,547,180	013	San Diego County Regional Transportation Commission	\$333,998,568
010	Alameda County Transportation Authority	-	051	San Francisco County Public Finance Authority	40,397,313
079	Alameda County Transportation Commission 2002	161,515,028	027	San Francisco County Transportation Authority	81,572,688
377	Alameda County Transportation Commission Transactions and Use Tax	161,671,553	043	San Francisco Educational Finance Authority	-
634	Alameda-Contra Costa Transit District <sup>c</sup>	43,086,576	633	San Francisco Municipal Railway <sup>c</sup>	43,086,576
194	Amador County Fire Protection and Emergency Medical Services Transactions and Use Tax	3,888,333	038	San Joaquin County Transportation Authority	76,850,296
008	Bay Area Rapid Transit District (BART)	258,522,202	742	San Mateo County Additional Transit District Tax	87,712,163
045	Calexico Heffernan Memorial Hospital District	-	326	San Mateo County Retail Transactions and Use Tax	88,750,803
024	Contra Costa Transportation Authority	102,355,258	002	San Mateo County Transit District	88,731,637
815	County of Contra Costa Transactions and Use Tax	6,643,050	018	San Mateo County Transportation Authority	88,732,631
258	County of Sonoma Measure F	27,673,289	030	Santa Barbara County Local Transportation Authority	43,622,661
388	Del Norte County Fairgrounds Transactions and Use Tax	934,552	331	Santa Clara County Retail Transactions and Use Tax	50,817,565
047	Del Norte County Transactions and Use Tax	-	006	Santa Clara County Traffic Authority	-
831	Del Norte County Unincorporated Area Transactions and Use Tax	98,638	063	Santa Clara County Transactions and Use Tax	-
071	Fresno County Public Library Transactions and Use Tax	22,842,905	003	Santa Clara County Transit District	207,760,539
012	Fresno County Transportation Authority	93,006,871	123	Santa Clara Valley Transportation Authority	207,730,601
098	Fresno County Zoo Authority	18,167,116	280	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax	50,852,573
389	Humboldt County Transactions and Use Tax	13,907,964	040	Santa Cruz County Earthquake Recovery Bond	-
029	Imperial County Local Transportation Authority	17,093,703	061	Santa Cruz County Public Library Transactions and Use Tax	11,779,888
014	Inyo County Rural Counties Transactions and Use Tax	2,270,730	547	Santa Cruz County Transportation Transactions and Use Tax	23,748,401
593	Los Angeles County Measure H (Homeless)	396,886,803	723	Santa Cruz County Unincorporated Area Transactions and Use Tax	8,855,978
217	Los Angeles County Metro Transportation Authority	870,162,377	004	Santa Cruz Metropolitan Transit District	23,716,026
576	Los Angeles County Traffic Improvement Plan	869,878,055	543	Silicon Valley Transportation Solutions Tax	207,809,226
005	Los Angeles County Transportation Commission	868,968,548	066	Solano County Public Library Transactions and Use Tax	10,017,446
035	Los Angeles County Transportation Commission	868,958,565	558	Sonoma County Library Maintenance, Restoration and Enhancement Act	13,658,302
144	Madera County 2006 Transportation Authority	12,872,191	900	Sonoma County Mental Health and Homeless Services Transactions and Use Tax	536,583
034	Madera County Transportation Authority	-	039	Sonoma County Open Space Authority	830
310	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	14,565,924	725	Sonoma County Park and Safety Transactions and Use Tax	13,527,750
076	Mariposa County Healthcare Authority	-	115	Sonoma County Transportation Authority	27,657,240
103	Mariposa County Healthcare Transactions and Use Tax	1,308,941	059	Stanislaus County Public Library Transactions and Use Tax	13,473,911
614	Mendocino County Mental Health Treatment Act	10,466,835	566	Stanislaus Measure L Local Roads 1st Transportation Measure	54,987,114
269	Mendocino Library Special Transactions and Use Tax	2,576,862	102	Transportation Authority of Marin County	29,312,520
481	Merced County Transportation Authority	22,739,593	060	Tulare County Transactions and Use Tax	-
486	Monterey Transportation Safety Transactions and Use Tax	30,313,479	162	Tulare County Transportation Authority	41,583,953
394	Monterey-Salinas Special Transit District	9,930,080	739	Yuba County Unincorporated Area Transactions and Use Tax	7,384,680
065	Napa County Flood Protection Authority	75			
631	Napa Valley Transportation Authority	19,035,569		<b>Total, County Districts</b>	<b>\$8,006,605,040</b>
067	Nevada County Public Library Transactions and Use Tax	-			
502	Nevada County Public Library Transactions and Use Tax	5,507,893			
037	Orange County Local Transportation Authority	330,101,411			
026	Riverside County Transportation Commission	230,376,903			
023	Sacramento Transportation Authority	148,017,084			
015	San Benito County Council of Governments	-			
053	San Benito County General Fund Augmentation	-			
706	San Benito County Safety Transactions and Use Tax	10,971,640			
031	San Bernardino County Transportation Authority	209,074,800			

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

<sup>a</sup> Includes districts that have expired but are still receiving residual payments.

<sup>b</sup> These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$88,937,000.

<sup>c</sup> The Bay Area Rapid Transit District (BART) covers Alameda County, Contra Costa County, and the City and County of San Francisco. Of the revenues collected under the BART tax, 75 percent is distributed directly to BART and 25 percent is distributed equally between the Alameda-Contra Costa Transit District and the San Francisco Municipal Railway district.

## SALES AND USE TAXES

**TABLE 21C — Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax -  
Fiscal Year 2020-21, City Districts (2 of 5)**

District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>	District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>
647	City of Alameda Transactions and Use Tax	\$7,433,635	241	City of Concord Transactions and Use Tax	\$13,002,774
298	City of Albany Transactions and Use Tax	1,480,298	603	City of Corcoran Transactions and Use Tax	1,874,456
779	City of Alhambra Transactions and Use Tax	7,284,922	446	City of Corning Transactions and Use Tax	1,152,530
373	City of Anderson Transactions and Use Tax	1,947,873	374	City of Cotati 2014 Transactions and Use Tax	2,842,068
650	City of Angels Camp Transactions and Use Tax	675,504	227	City of Cotati Transactions and Use Tax	-
651	City of Antioch Increase Transactions and Use Tax	18,804,033	663	City of Covina 2018 Transactions and Use Tax	7,822,507
349	City of Antioch Transactions and Use Tax	179,461	833	City of Crescent City Transactions and Use Tax	159,154
753	City of Arcadia Transactions and Use Tax	6,830,845	677	City of Cudahy Temporary Transactions and Use Tax	1,065,393
195	City of Arcata Transactions and Use Tax	2,573,585	304	City of Culver City Essential City Services Transactions and Use Tax	8,820,521
154	City of Arroyo Grande Transactions and Use Tax	2,635,972	665	City of Culver City Safety and Protection Transactions and Use Tax	4,341,376
198	City of Arvin Transactions and Use Tax	2,171,541	894	City of Daly City Local Recovery and Relief Transactions and Use Tax	1,334,389
887	City of Atascadero Essential Services Transactions and Use Tax	406,475	088	City of Davis General Revenue Transactions and Use Tax	-
419	City of Atascadero Transactions and Use Tax	2,790,843	376	City of Davis Transactions and Use Tax	9,710,388
346	City of Atwater Public Safety Transactions and Use Tax	2,544,466	533	City of Del Mar Transactions and Use Tax	2,036,423
077	City of Avalon Municipal Hospital and Clinic Transactions and Use Tax	511,685	409	City of Del Rey Oaks General Transactions and Use Tax	236,549
781	City of Azusa Transactions and Use Tax	4,575,933	145	City of Del Rey Oaks Transactions and Use Tax	474,583
741	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	88,216,973	170	City of Delano Transactions and Use Tax	6,449,012
709	City of Barstow Transactions and Use Tax	7,954,914	131	City of Dinuba Police and Fire Protection Transactions and Use Tax	2,705,045
839	City of Bell Gardens Transactions and Use Tax	140,884	473	City of Downey Transactions and Use Tax	10,574,797
841	City of Bellflower Transactions and Use Tax	289,609	783	City of Duarte Transactions and Use Tax	2,913,178
539	City of Belmont Transactions and Use Tax	1,968,193	439	City of Dunsmuir Transactions and Use Tax	116,300
422	City of Benicia Transactions and Use Tax	6,314,892	541	City of East Palo Alto Transactions and Use Tax	1,883,388
837	City of Bishop Community Safety and Essential Services Transactions and Use Tax	137,020	109	City of El Cajon Public Safety Facilities Transactions and Use Tax	9,292
813	City of Blythe Transactions and Use Tax	1,466,795	207	City of El Cajon Service Preservation Transactions and Use Tax	11,155,782
661	City of Burbank Infrastructure/Community Services Transactions and Use Tax	23,783,080	461	City of El Centro Transactions and Use Tax	5,600,301
622	City of Burlingame Essential Services Transactions and Use Tax	2,336,916	382	City of El Cerrito 2015 Transactions and Use Tax	3,588,338
229	City of Calexico General Fund Transactions and Use Tax	2,909,474	174	City of El Cerrito Street Improvement Transactions and Use Tax	1,783,360
211	City of Campbell Vital City Services, Maintenance and Protection Transactions and Use Tax	2,678,238	243	City of El Cerrito Transactions and Use Tax	6,059
334	City of Capitola Permanent Retail Transactions and Use Tax	919,295	199	City of El Monte Transactions and Use Tax	5,647,491
113	City of Capitola Transactions and Use Tax	914,783	771	City of Emeryville Police Fire Child Transactions and Use Tax	1,596,265
803	City of Carmel-by-the-Sea 2020 Transactions and Use Tax	3,148,022	247	City of Eureka Supplemental Transactions and Use Tax	4,951,542
315	City of Carmel-by-the-Sea Transactions and Use Tax	505,797	197	City of Eureka Transactions and Use Tax	2,460,194
719	City of Carpinteria Local Transactions and Use Tax	3,235,314	921	City of Exeter 2020 Transactions and Use Tax	735,587
231	City of Cathedral City Transactions and Use Tax	7,655,163	336	City of Fairfield Transactions and Use Tax	22,444,797
172	City of Ceres Public Safety Transactions and Use Tax	4,398,827	628	City of Farmersville 2018 Transactions and Use Tax	718,317
681	City of Chowchilla Public Safety Transactions and Use Tax	2,362,198	121	City of Farmersville Transactions and Use Tax	713,806
643	City of Chula Vista 2018 Transactions and Use Tax	22,682,573	283	City of Fort Bragg CV Starr Center Special Transactions and Use Tax	1,040,277
531	City of Chula Vista Temporary Transactions and Use Tax	22,692,200	094	City of Fort Bragg Maintain City Streets Transactions and Use Tax	1,039,506
058	City of Clearlake Public Safety Transactions and Use Tax	1,350,997	459	City of Fortuna Police and Essential Services Transactions and Use Tax	1,980,160
467	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax	2,747,915	511	City of Fountain Valley Transactions and Use Tax	13,193,691
073	City of Clovis Public Safety Transactions and Use Tax	-	657	City of Fowler Transactions and Use Tax	1,421,512
415	City of Coachella Transactions and Use Tax	4,503,893	205	City of Galt Public Safety Transactions and Use Tax	2,144,019
655	City of Coalinga General Transactions and Use Tax	1,931,974	695	City of Garden Grove 2018 Transactions and Use Tax	22,009,732
845	City of Commerce 2021 Transactions and Use Tax	219,113	785	City of Gardena Transactions and Use Tax	7,409,058
306	City of Commerce Transactions and Use Tax	6,885,741	673	City of Glendale Essential City Services Transactions and Use Tax	24,756,268
448	City of Compton Transaction and Use Tax	14,701,640	751	City of Glendora Transactions and Use Tax	7,250,219
818	City of Concord 2021 Transactions and Use Tax	1,768,918			

Please 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 2020-21, City Districts (3 of 5)**

District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>	District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>
407	City of Gonzales Quality of Life Transactions and Use Tax	\$713,377	323	City of Lathrop Public Safety/Essential City Services Transactions and Use Tax	\$7,627,800
865	City of Gonzales Temporary 2021 Transactions and Use Tax	98,156	675	City of Lawndale Vital City Services Transactions and Use Tax	2,650,165
641	City of Grass Valley 2018 Transactions and Use Tax	6,493,991	606	City of Lindsay Transactions and Use Tax	1,481,111
317	City of Grass Valley Transactions and Use Tax	35,318	713	City of Lodi 2018 Transactions and Use Tax	8,329,611
435	City of Greenfield 2015 Transactions and Use Tax	1,211,229	849	City of Lomita Local Transactions and Use Tax	96,574
293	City of Greenfield Transactions and Use Tax	1,613,430	807	City of Lompoc Transactions and Use Tax	5,122,002
925	City of Grover Beach Community Transactions and Use Tax	2,738,983	440	City of Long Beach Transactions and Use Tax Measure A	66,303,117
155	City of Grover Beach Transactions and Use Tax	1,108,647	869	City of Los Alamitos Transactions and Use Tax	300,010
896	City of Guadalupe Essential Services Transactions and Use Tax	359,296	683	City of Los Banos Essential City Services Transactions and Use Tax	3,297,328
420	City of Guadalupe Transactions and Use Tax	155,668	104	City of Los Banos Public Safety Transactions and Use Tax	3,297,265
224	City of Gustine Community Enhancement to Services Transactions and Use Tax	420,728	721	City of Los Gatos Transactions and Use Tax	1,028,913
329	City of Half Moon Bay Transactions and Use Tax	1,019	469	City of Lynwood Transactions and Use Tax	6,411,942
787	City of Hawaiian Gardens Transactions and Use Tax	457,414	475	City of Madera Transactions and Use Tax	5,930,575
610	City of Hawthorne Transactions and Use Tax	12,246,310	152	City of Manteca Public Safety Transactions and Use Tax	8,410,438
365	City of Hayward Transactions and Use Tax	18,246,505	687	City of Marina New Transactions and Use Tax	5,554,261
342	City of Healdsburg Transactions and Use Tax	2,244,382	255	City of Marina Transactions and Use Tax	13,674
514	City of Hemet Transactions and Use Tax	14,244,396	452	City of Martinez Road Maintenance and Improvement Transactions and Use Tax	4,121,206
285	City of Hercules Temporary Transactions and Use Tax	1,603,760	653	City of Martinez Transactions and Use Tax	4,095,233
171	City of Hollister Transactions and Use Tax	7,489,768	447	City of Marysville Transactions and Use Tax	3,827,650
637	City of Huntington Park Transactions and Use Tax	5,510,285	524	City of Menifee Transactions and Use Tax	16,026,606
351	City of Huron Public Safety Special Transactions and Use Tax	373,891	127	City of Merced Transactions and Use Tax	7,970,110
885	City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	88,610	898	City of Milpitas Public Services Transactions and Use Tax	55,177
516	City of Indio Transactions and Use Tax	13,190,256	757	City of Monrovia Transactions and Use Tax	5,717,840
142	City of Inglewood Vital City Services Transactions and Use Tax	9,797,501	877	City of Montclair Essential Services Protection Transactions and Use Tax	516,728
763	City of Irwindale Transactions and Use Tax	2,695,244	107	City of Montclair Transactions and Use Tax	2,306,696
442	City of Isleton Special Transactions and Use Tax	100,154	793	City of Montebello Transactions and Use Tax	5,973,247
526	City of Isleton Transactions and Use Tax	100,356	805	City of Monterey 2020 Transactions and Use Tax	3,215,919
659	City of Kerman Transactions and Use Tax	2,859,664	403	City of Monterey Special Transactions and Use Tax	7,704,941
685	City of King City General Transactions and Use Tax	2,122,577	889	City of Morro Bay Local Recovery Transactions and Use Tax	243,447
401	City of King City Transactions and Use Tax	14,842	156	City of Morro Bay Transactions and Use Tax	1,130,715
635	City of Kingsburg Transactions and Use Tax	2,279,661	266	City of Mt. Shasta Libraries Transactions and Use Tax	335,602
203	City of La Habra Transactions and Use Tax	6,466,576	700	City of Murrieta Transactions and Use Tax	23,241,294
209	City of La Mesa Transactions and Use Tax	10,277,190	136	City of National City Transactions and Use Tax	12,108,297
308	City of La Mirada Transactions and Use Tax	14,170	505	City of Nevada City Fire and Police Transactions and Use Tax	625,607
507	City of La Palma Transactions and Use Tax	2,346,015	146	City of Nevada City Street Improvements Transactions and Use Tax	835,492
669	City of La Puente Safety and Protection Transactions and Use Tax	3,360,703	319	City of Nevada City Transactions and Use Tax	161
520	City of La Quinta Transactions and Use Tax	11,853,256	450	City of Newark Transactions and Use Tax	5,550,391
789	City of La Verne Transactions and Use Tax	3,186,095	698	City of Norco Transactions and Use Tax	6,591,322
134	City of Laguna Beach Temporary Transactions and Use Tax	-	795	City of Norwalk Transactions and Use Tax	7,395,247
871	City of Lake Elsinore Transactions and Use Tax	794,028	433	City of Novato 2016 Transactions and Use Tax	2,918,549
465	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	1,678,390	253	City of Novato Transactions and Use Tax	14,677
101	City of Lakeport Transactions and Use Tax	830,834	278	City of Oakdale Transactions and Use Tax	2,521,205
791	City of Lakewood Transactions and Use Tax	8,906,064	711	City of Oceanside Temporary Transactions and Use Tax	15,771,650
847	City of Lancaster Transactions and Use Tax	1,232,379	824	City of Orinda Essential Services Transactions and Use Tax	180,142
612	City of Larkspur Essential Transactions and Use Tax	2,446,769	302	City of Orinda Transactions and Use Tax	1,482,424
355	City of Larkspur Transactions and Use Tax	30,849	458	City of Orland Transactions and Use Tax	1,180,861

Please 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 2020-21, City Districts (4 of 5)**

District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>	District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>
649	City of Oroville Transactions and Use Tax	\$7,296,120	321	City of Sacramento Transactions and Use Tax	\$700,833
923	City of Oxnard 911 Safety Transactions and Use Tax	410,257	405	City of Salinas Measure G Transactions and Use Tax	28,805,687
213	City of Oxnard Vital Services Transactions and Use Tax	16,798,146	128	City of Salinas Temporary Transactions and Use Tax	14,327,404
184	City of Pacific Grove Transactions and Use Tax	2,217,618	881	City of San Bernardino 2020 Transactions and Use Tax	2,888,227
620	City of Palm Springs 2018 Transactions and Use Tax	8,004,457	148	City of San Bernardino Transactions and Use Tax	9,852,629
274	City of Palm Springs Transactions and Use Tax	16,167,722	765	City of San Bruno Transactions and Use Tax	2,988,802
851	City of Palmdale Transactions and Use Tax	1,217,245	853	City of San Fernando Local Transactions and Use Tax	377,564
797	City of Paramount Transactions and Use Tax	4,392,358	347	City of San Fernando Temporary Transactions and Use Tax	2,582,032
755	City of Parlier Transactions and Use Tax	898,529	799	City of San Gabriel Transactions and Use Tax	3,102,313
679	City of Pasadena Transactions and Use Tax	24,247,396	873	City of San Jacinto Transactions and Use Tax	232,004
890	City of Paso Robles Supplemental Transactions and Use Tax	238,495	444	City of San Jose Transactions and Use Tax	44,277,095
325	City of Paso Robles Transactions and Use Tax	5,464,752	106	City of San Juan Bautista Transactions and Use Tax	465,702
913	City of Petaluma Transactions and Use Tax	1,645,192	379	City of San Leandro 2015 Transactions and Use Tax	12,757,546
201	City of Pico Rivera Transactions and Use Tax	11,334,503	237	City of San Leandro Transactions and Use Tax	30,183
384	City of Pinole 2014 Transactions and Use Tax	2,216,266	892	City of San Luis Obispo Community Services and Investment Transactions and Use Tax	751,664
140	City of Pinole Transactions and Use Tax	2,210,959	157	City of San Luis Obispo Essential Services Transactions and Use Tax	7,567,242
185	City of Pismo Beach Transactions and Use Tax	1,549,784	225	City of San Mateo Transactions and Use Tax	5,402,962
287	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	6,079,063	367	City of San Pablo EMS Transactions and Use Tax	928,645
689	City of Placentia Transactions and Use Tax	7,353,741	608	City of San Pablo Reduction Transactions and Use Tax	928,353
070	City of Placerville Public Safety Transactions and Use Tax	1,278,811	289	City of San Pablo Transactions and Use Tax	-
245	City of Placerville Special Transactions and Use Tax	1,283,331	861	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax	293,471
456	City of Placerville Special Transactions and Use Tax for Water, Sewer, Storm Drain, and Streets Facilities	2,582,355	125	City of San Rafael Transactions and Use Tax	2,722
454	City of Pleasant Hill Transactions and Use Tax	4,525,329	359	City of San Rafael Transactions and Use Tax	12,978,193
085	City of Point Arena Transactions and Use Tax	59,143	411	City of Sand City 2015 General Purpose Transactions and Use Tax	2,489,169
667	City of Pomona Transactions and Use Tax	13,091,922	105	City of Sand City General Purpose Transactions and Use Tax	-
735	City of Port Hueneme Essential Services Transactions and Use Tax	3,201,632	178	City of Sanger Public Safety Transactions and Use Tax	3,033,952
214	City of Port Hueneme Transactions and Use Tax	1,596,579	691	City of Santa Ana Transactions and Use Tax	71,501,398
733	City of Porterville 2018 Transactions and Use Tax	9,606,531	624	City of Santa Barbara Infrastructure and Services Transactions and Use Tax	23,828,889
132	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	4,876,515	645	City of Santa Cruz 2018 Transactions and Use Tax	3,392,420
875	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	691,222	158	City of Santa Cruz Replacement Transactions and Use Tax	6,855,057
417	City of Rancho Cordova Transactions and Use Tax	10,376,076	089	City of Santa Cruz Transactions and Use Tax	-
424	City of Red Bluff 2014 Transactions and Use Tax	1,358,331	671	City of Santa Fe Springs 2018 Transactions and Use Tax	13,618,632
879	City of Redlands Transactions and Use Tax	923,914	717	City of Santa Maria Public Safety Transactions and Use Tax	21,778,135
715	City of Redwood City Transactions and Use Tax	11,002,339	294	City of Santa Maria Transactions and Use Tax	112,881
176	City of Reedley Public Safety Transactions and Use Tax	1,536,180	471	City of Santa Monica 2017 Transactions and Use Tax	24,875,855
777	City of Reedley Transactions and Use Tax	1,744,279	249	City of Santa Monica Transactions and Use Tax	21,139
386	City of Richmond 2014 Transactions and Use Tax	8,866,921	572	City of Santa Paula Transactions and Use Tax	3,619,437
095	City of Richmond Transactions and Use Tax	8,887,931	263	City of Santa Rosa 2010 Transactions and Use Tax	10,189,805
463	City of Ridgecrest Public Safety and City Services Transactions and Use Tax	5,297,071	731	City of Santa Rosa 2018 Transactions and Use Tax	10,123,906
291	City of Ridgecrest Temporary Transactions and Use Tax	14,997	119	City of Santa Rosa Public Safety Transactions and Use Tax	10,180,660
390	City of Rio Dell Transactions and Use Tax	459,686	392	City of Sausalito 2014 Transactions and Use Tax	1,145,759
338	City of Rio Vista General Transactions and Use Tax	1,212,899	809	City of Scotts Valley 2020 Transactions and Use Tax	3,013,740
518	City of Riverside Transactions and Use Tax	69,343,526	363	City of Scotts Valley Temporary Transactions and Use Tax	329,177
233	City of Rohnert Park Transactions and Use Tax	5,019,229	129	City of Scotts Valley Transactions and Use Tax	-
697	City of Roseville Transactions and Use Tax	22,832,853	215	City of Scotts Valley Transactions and Use Tax	3
704	City of Sacramento 2018 Transactions and Use Tax	113,407,811	693	City of Seal Beach Transactions and Use Tax	5,463,954

Please 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 2020-21, City Districts (5 of 5)**

District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>	District Code	City Special Districts <sup>a</sup>	Payments Distributed <sup>b</sup>
604	City of Seaside 2017 Transactions and Use Tax	\$2,387,310	432	City of Weed Transactions and Use Tax	\$316,905
180	City of Seaside Transactions and Use Tax	4,790,552	859	City of West Hollywood Transactions and Use Tax	555,770
117	City of Sebastopol Community Transactions and Use Tax	705,813	737	City of West Sacramento 2018 Transactions and Use Tax	4,198,194
344	City of Sebastopol Increase in Community Transactions and Use Tax	1,419,791	081	City of West Sacramento Transactions and Use Tax	8,521,283
082	City of Sebastopol Transactions and Use Tax	53	574	City of West Sacramento Transactions and Use Tax	4,222,705
168	City of Selma Public Safety Transactions and Use Tax	2,316,448	509	City of Westminster Transactions and Use Tax	13,724,501
759	City of Sierra Madre Transactions and Use Tax	772,629	265	City of Wheatland Transactions and Use Tax	527,282
855	City of Signal Hill Transactions and Use Tax	1,033,059	801	City of Whittier Transactions and Use Tax	9,579,640
867	City of Soledad General Services Transactions and Use Tax	74,030	702	City of Wildomar Transactions and Use Tax	4,077,387
292	City of Soledad Temporary Emergency Transactions and Use Tax	2,216,222	139	City of Williams Transactions and Use Tax	754,865
296	City of Sonoma Transactions and Use Tax	2,379,791	863	City of Willits Emergency Funding Transactions and Use Tax	105,282
093	City of Sonora Transactions and Use Tax	2,117,792	084	City of Willits Road System Transactions and Use Tax	1,076,101
857	City of South El Monte Essential Services Protection Measure	66,151	626	City of Woodlake Transactions and Use Tax	803,737
251	City of South El Monte Vital City Services Protection Transactions and Use Tax	2,300,740	075	City of Woodland General Revenue Transactions and Use Tax	-
181	City of South Gate Transactions and Use Tax	11,728,183	235	City of Woodland Supplemental Transactions and Use Tax	3,302,007
835	City of South Lake Tahoe 2021 Transactions and Use Tax	359,481	138	City of Woodland Transactions and Use Tax	6,646,607
097	City of South Lake Tahoe Transactions and Use Tax	3,376,374	553	City of Yreka Transactions and Use Tax	1,323,509
761	City of South Pasadena Transactions and Use Tax	2,233,211	193	Sonoma Marin Area Rail Transit District	42,194,221
437	City of South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	12,339,337	639	Town of Corte Madera 2018 Transactions and Use Tax	2,866,552
500	City of St. Helena Transactions and Use Tax	1,624,561	353	Town of Corte Madera Transactions and Use Tax	21,806
413	City of Stanton Transactions and Use Tax	4,987,233	477	Town of Fairfax 2017 Transactions and Use Tax	899,965
111	City of Stockton Public Safety Transactions and Use Tax	12,906,637	267	Town of Fairfax Transactions and Use Tax	5,760
537	City of Stockton Special Library and Recreation Transactions and Use Tax	12,950,617	513	Town of Loomis Transactions and Use Tax	662,531
361	City of Stockton Transactions and Use Tax	39,161,385	183	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	1,431,103
554	City of Suisun City Transactions and Use Tax	3,148,974	300	Town of Moraga Transactions and Use Tax	2,348,102
522	City of Temecula Transactions and Use Tax	31,248,046	381	Town of Paradise Temporary Transactions and Use Tax	1,096,366
256	City of Tracy Transactions and Use Tax	-	357	Town of San Anselmo Transactions and Use Tax	1,074,038
535	City of Tracy Transactions and Use Tax	13,268,146	369	Town of Truckee Trails Transactions and Use Tax	1,700,913
092	City of Trinidad General Revenue Transactions and Use Tax	-	068	Town of Truckee Transactions and Use Tax	3,421,462
196	City of Trinidad Transactions and Use Tax	179,569	528	Town of Yucca Valley Essential Services Transactions and Use Tax	2,583,797
133	City of Tulare Transactions and Use Tax	6,689,495	529	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	2,583,806
919	City of Turlock 911 Emergency and Community Services Transactions and Use Tax	829,937		<b>Total, City Districts</b>	<b>\$2,169,691,966</b>
479	City of Ukiah 2017 Transactions and Use Tax	3,836,022		<b>Grand Total, County and City Districts</b>	<b>\$10,176,297,005</b>
122	City of Ukiah Transactions and Use Tax	3,822,601			
239	City of Union City Transactions and Use Tax	6,013,424			
556	City of Vacaville 2017 Transactions and Use Tax	19,085,093			
340	City of Vacaville Transactions and Use Tax	75,431			
276	City of Vallejo Transactions and Use Tax	19,073,435			
573	City of Ventura City Transactions and Use Tax	14,391,552			
811	City of Vernon Transactions and Use Tax	2,610,322			
883	City of Victorville Public Safety and Essential Services Transactions and Use Tax	1,629,144			
091	City of Visalia Public Safety Transactions and Use Tax	8,041,005			
570	City of Visalia Transactions and Use Tax	16,142,596			
150	City of Vista Transactions and Use Tax	10,094,633			
464	City of Wasco Transactions and Use Tax	2,802,589			
371	City of Watsonville Public Safety Transactions and Use Tax	4,549,856			
160	City of Watsonville Transactions and Use Tax	2,260,459			

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

<sup>a</sup> Includes districts that have expired but are still receiving residual payments.

<sup>b</sup> These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$88,937,000.



## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (1 of 9)**

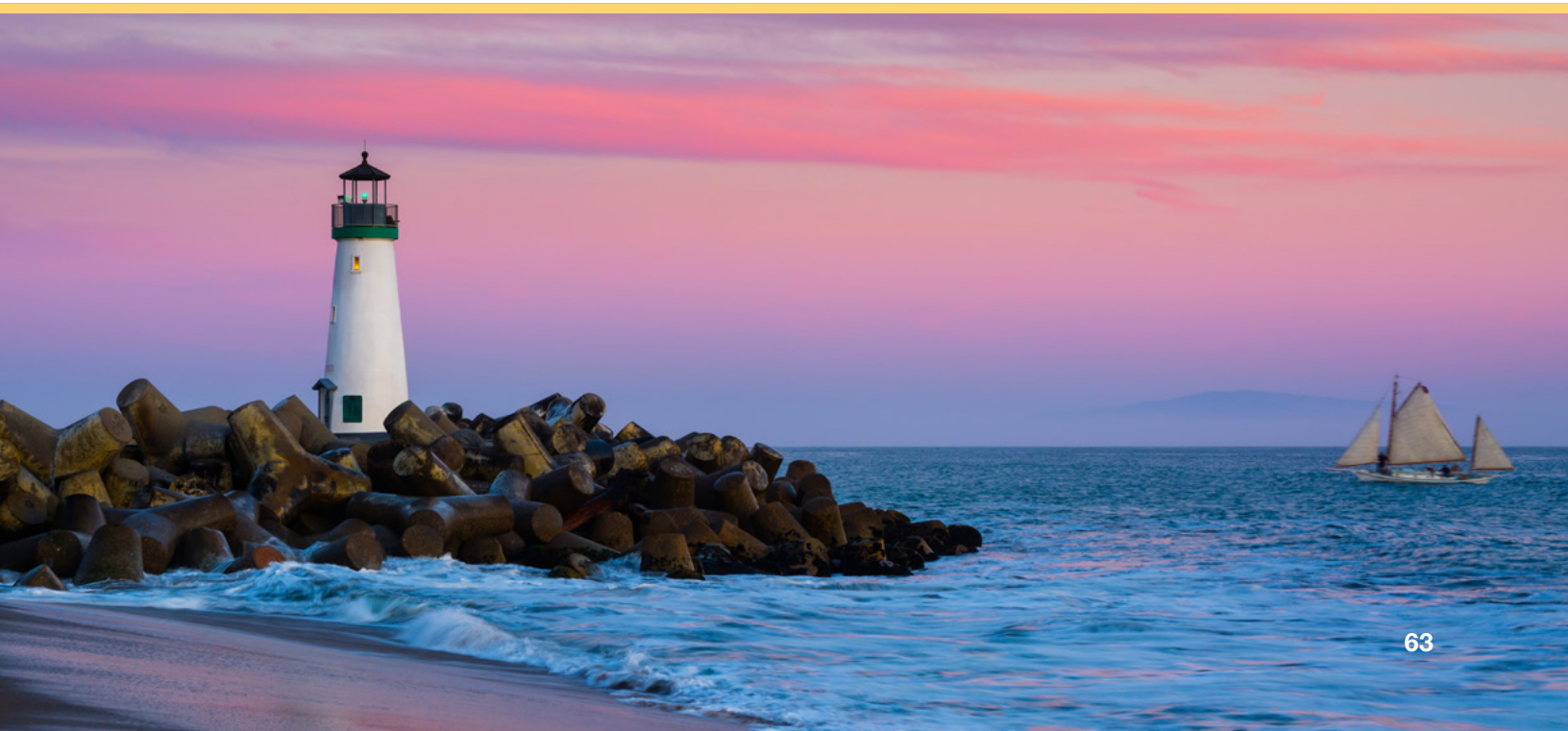
District Code	County Special Districts	Rate	Effective Start Date	Effective End Date
086	Alameda County Essential Health Care Services Transactions and Use Tax	0.00500	7/1/2004	6/30/2034
010	Alameda County Transportation Authority	0.00500	4/1/1987	3/31/2002
079	Alameda County Transportation Commission 2002	0.00500	4/1/2002	3/31/2022
377	Alameda County Transportation Commission Transactions and Use Tax	0.00500	4/1/2015	3/31/2045
634	Alameda-Contra Costa Transit District <sup>a</sup>	0.50000	1/1/1990	
194	Amador County Fire Protection and Emergency Medical Services Transactions and Use Tax	0.00500	4/1/2009	
008	Bay Area Rapid Transit District (BART)	0.00375	4/1/1970	
045	Calexico Heffernan Memorial Hospital District	0.00500	10/1/1992	3/31/2006
024	Contra Costa Transportation Authority	0.00500	4/1/1989	3/31/2034
815	County of Contra Costa Transactions and Use Tax	0.00500	4/1/2021	3/31/2041
258	County of Sonoma Measure F	0.00250	4/1/2011	3/31/2031
388	Del Norte County Fairgrounds Transactions and Use Tax	0.00250	4/1/2015	3/31/2022
047	Del Norte County Transactions and Use Tax	0.00500	7/1/1993	6/30/1998
831	Del Norte County Unincorporated Area Transactions and Use Tax	0.01000	4/1/2021	
071	Fresno County Public Library Transactions and Use Tax	0.00125	4/1/1999	3/31/2029
012	Fresno County Transportation Authority	0.00500	7/1/1987	6/30/2027
098	Fresno County Zoo Authority	0.00100	4/1/2005	3/31/2025
389	Humboldt County Transactions and Use Tax	0.00500	4/1/2015	
029	Imperial County Local Transportation Authority	0.00500	4/1/1990	3/31/2050
014	Inyo County Rural Counties Transactions and Use Tax	0.00500	10/1/1988	
593	Los Angeles County Measure H (Homeless)	0.00250	10/1/2017	9/30/2027
217	Los Angeles County Metro Transportation Authority	0.00500	7/1/2009	6/30/2039
576	Los Angeles County Traffic Improvement Plan	0.00500	7/1/2017	6/30/2039
005	Los Angeles County Transportation Commission	0.00500	7/1/1982	
035	Los Angeles County Transportation Commission	0.00500	4/1/1991	
144	Madera County 2006 Transportation Authority	0.00500	4/1/2007	3/31/2027
034	Madera County Transportation Authority	0.00500	10/1/1990	9/30/2005
310	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	0.00250	4/1/2013	3/31/2022
076	Mariposa County Healthcare Authority	0.00500	7/1/2000	6/30/2004
103	Mariposa County Healthcare Transactions and Use Tax	0.00500	4/1/2005	3/31/2025
614	Mendocino County Mental Health Treatment Act Tax	0.00500	4/1/2018	3/31/2023
269	Mendocino Library Special Transactions and Use Tax	0.00125	4/1/2012	3/31/2028
481	Merced County Transportation Authority	0.00500	4/1/2017	3/31/2047
009	Metropolitan Transportation Commission <sup>a</sup>	0.00125	4/1/1970	
486	Monterey Transportation Safety Transactions and Use Tax	0.00375	4/1/2017	3/31/2047
394	Monterey-Salinas Special Transit District	0.00125	4/1/2015	3/31/2030
065	Napa County Flood Protection Authority	0.00500	7/1/1998	6/30/2018
631	Napa Valley Transportation Authority	0.00500	7/1/2018	6/30/2043
067	Nevada County Public Library Transactions and Use Tax	0.00125	10/1/1998	3/31/2017
502	Nevada County Public Library Transactions and Use Tax	0.00250	4/1/2017	3/31/2032
037	Orange County Local Transportation Authority	0.00500	4/1/1991	3/31/2041
026	Riverside County Transportation Commission	0.00500	7/1/1989	6/30/2039
023	Sacramento Transportation Authority	0.00500	4/1/1989	3/31/2039
015	San Benito County Council of Governments	0.00500	1/1/1989	12/31/1998
053	San Benito County General Fund Augmentation	0.00500	1/1/1994	12/31/1997
706	San Benito County Safety Transactions and Use Tax	0.01000	4/1/2019	3/31/2049
031	San Bernardino County Transportation Authority	0.00500	4/1/1990	3/31/2040
013	San Diego County Regional Transportation Commission	0.00500	4/1/1988	3/31/2048
051	San Francisco County Public Finance Authority	0.00250	10/1/1993	
027	San Francisco County Transportation Authority	0.00500	4/1/1990	

<sup>a</sup> The Bay Area Rapid Transit (BART) District covers Alameda County, Contra Cost County, and the City and County of San Francisco. Of the BART District transactions and use tax collected, 75 percent is distributed directly to BART (District Code 008) and 25 percent is distributed equally between the Alameda-Contra Costa Transit District and the San Francisco Municipal Railway district (District Codes 634 and 633, respectively) through the Metropolitan Transportation Commission (District Code 009).

## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (2 of 9)**

District Code	County Special Districts	Rate	Effective Start Date	Effective End Date
043	San Francisco Educational Finance Authority	0.00250	2/1/1992	6/30/1993
633	San Francisco Municipal Railway (MUNI) <sup>a</sup>	0.50000	1/1/1990	
038	San Joaquin County Transportation Authority	0.00500	4/1/1991	3/31/2041
742	San Mateo County Additional Transit District Tax	0.00500	7/1/2019	3/31/2049
326	San Mateo County Retail Transactions and Use Tax	0.00500	4/1/2013	3/31/2043
002	San Mateo County Transit District	0.00500	7/1/1982	
018	San Mateo County Transportation Authority	0.00500	1/1/1989	12/31/2033
030	Santa Barbara County Local Transportation Authority	0.00500	4/1/1990	3/31/2040
331	Santa Clara County Retail Transactions and Use Tax	0.00125	4/1/2013	
006	Santa Clara County Traffic Authority	0.00500	4/1/1985	3/31/1995
063	Santa Clara County Transactions and Use Tax	0.00500	4/1/1997	3/31/2006
003	Santa Clara County Transit District	0.00500	10/1/1976	
123	Santa Clara Valley Transportation Authority	0.00500	4/1/2006	3/31/2036
280	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax	0.00125	7/1/2012	6/30/2042
040	Santa Cruz County Earthquake Recovery Bond	0.00500	4/1/1991	3/31/1997
061	Santa Cruz County Public Library Transactions and Use Tax	0.00250	4/1/1997	
547	Santa Cruz County Transportation Transactions and Use Tax	0.00500	4/1/2017	3/31/2047
723	Santa Cruz County Unincorporated Area Transactions and Use Tax	0.00500	4/1/2019	3/31/2031
004	Santa Cruz Metropolitan Transit District	0.00500	1/1/1979	
543	Silicon Valley Transportation Solutions	0.00500	4/1/2017	3/31/2047
066	Solano County Public Library Transactions and Use Tax	0.00125	10/1/1998	9/30/2030
558	Sonoma County Library Maintenance, Restoration and Enhancement Act	0.00125	4/1/2017	3/31/2027
900	Sonoma County Mental Health and Homeless Services Transactions and Use Tax	0.00250	4/1/2021	3/31/2031
039	Sonoma County Open Space Authority	0.00250	4/1/1991	3/31/2011
725	Sonoma County Park and Safety Transactions and Use Tax	0.00125	4/1/2019	3/31/2029
115	Sonoma County Transportation Authority	0.00250	4/1/2005	3/31/2025
059	Stanislaus County Library Transactions and Use Tax	0.00125	7/1/1995	6/30/2030
566	Stanislaus Measure L Local Roads 1st Transportation Measure	0.00500	4/1/2017	3/31/2042
102	Transportation Authority of Marin County	0.00500	4/1/2005	3/31/2049
060	Tulare County Transactions and Use Tax	0.00500	10/1/1995	12/31/1997
162	Tulare County Transportation Authority	0.00500	4/1/2007	3/31/2037
739	Yuba County Unincorporated Area Transactions and Use Tax	0.01000	4/1/2019	3/31/2029



## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (3 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
647	City of Alameda Transactions and Use Tax	0.0050	4/1/2019	
298	City of Albany Transactions and Use Tax	0.0050	4/1/2013	
779	City of Alhambra Transactions and Use Tax	0.0075	7/1/2020	
373	City of Anderson Transactions and Use Tax	0.0050	10/1/2014	
650	City of Angels Camp Transactions and Use Tax	0.0050	4/1/2019	
651	City of Antioch Increase Transactions and Use Tax	0.0100	4/1/2019	3/31/2039
349	City of Antioch Transactions and Use Tax	0.0050	4/1/2014	3/31/2019
753	City of Arcadia Transactions and Use Tax	0.0075	1/1/2020	
195	City of Arcata Transactions and Use Tax	0.0075	4/1/2009	3/31/2029
154	City of Arroyo Grande Transactions and Use Tax	0.0050	4/1/2007	
198	City of Arvin Transactions and Use Tax	0.0100	4/1/2009	
887	City of Atascadero Essential Services Transactions and Use Tax	0.0100	4/1/2021	
419	City of Atascadero Transactions and Use Tax	0.0050	4/1/2015	3/31/2027
346	City of Atwater Public Safety Transactions and Use Tax	0.0050	7/1/2013	6/30/2023
077	City of Avalon Municipal Hospital and Clinic Transactions and Use Tax	0.0050	10/1/2000	
781	City of Azusa Transactions and Use Tax	0.0075	7/1/2020	
741	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	0.0100	4/1/2019	
709	City of Barstow Transactions and Use Tax	0.0100	4/1/2019	
839	City of Bell Gardens Transactions and Use Tax	0.0075	4/1/2021	
841	City of Bellflower Transactions and Use Tax	0.0075	4/1/2021	
539	City of Belmont Transactions and Use Tax	0.0050	4/1/2017	3/31/2047
422	City of Benicia Transactions and Use Tax	0.0100	4/1/2015	
837	City of Bishop Community Safety and Essential Services Transactions and Use Tax	0.0100	4/1/2021	
813	City of Blythe Transactions and Use Tax	0.0100	10/1/2020	
661	City of Burbank Infrastructure/Community Services Transactions and Use Tax	0.0075	4/1/2019	
622	City of Burlingame Essential Services Transactions and Use Tax	0.0025	4/1/2018	
229	City of Calexico General Fund Transactions and Use Tax	0.0050	10/1/2010	9/30/2030
211	City of Campbell Vital City Services, Maintenance and Protection Transactions and Use Tax	0.0025	4/1/2009	
334	City of Capitola Permanent Retail Transactions and Use Tax	0.0025	4/1/2013	
113	City of Capitola Transactions and Use Tax	0.0025	4/1/2005	12/31/2027
803	City of Carmel-by-the-Sea 2020 Transactions and Use Tax	0.0150	7/1/2020	6/30/2040
315	City of Carmel-by-the-Sea Transactions and Use Tax	0.0100	4/1/2013	6/30/2020
719	City of Carpinteria Local Transactions and Use Tax	0.0125	4/1/2019	
231	City of Cathedral City Transactions and Use Tax	0.0100	10/1/2010	
172	City of Ceres Public Safety Transactions and Use Tax	0.0050	4/1/2008	
681	City of Chowchilla Public Safety Transactions and Use Tax	0.0100	4/1/2019	3/31/2027
643	City of Chula Vista 2018 Transactions and Use Tax	0.0050	10/1/2018	
531	City of Chula Vista Temporary Transactions and Use Tax	0.0050	4/1/2017	3/31/2027
058	City of Clearlake Public Safety Transactions and Use Tax	0.0050	7/1/1995	
467	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax	0.0100	4/1/2017	3/31/2037
073	City of Clovis Public Safety Transactions and Use Tax	0.0030	4/1/2000	9/30/2008
415	City of Coachella Transactions and Use Tax	0.0100	4/1/2015	
655	City of Coalinga General Transactions and Use Tax	0.0100	4/1/2019	3/31/2029
845	City of Commerce 2021 Transactions and Use Tax	0.0025	4/1/2021	
306	City of Commerce Transactions and Use Tax	0.0050	4/1/2013	
448	City of Compton Transactions and Use Tax	0.0100	10/1/2016	
818	City of Concord 2021 Transactions and Use Tax	0.0100	4/1/2021	
241	City of Concord Transactions and Use Tax	0.0050	4/1/2011	3/31/2021
603	City of Corcoran Transactions and Use Tax	0.0100	10/1/2017	
446	City of Corning Transactions and Use Tax	0.0050	10/1/2016	
374	City of Cotati 2014 Transactions and Use Tax	0.0100	10/1/2014	
227	City of Cotati Transactions and Use Tax	0.0050	10/1/2010	9/30/2014

## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (4 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
663	City of Covina 2018 Transactions and Use Tax	0.0075	4/1/2019	
833	City of Crescent City Transactions and Use Tax	0.0100	4/1/2021	
677	City of Cudahy Temporary Transactions and Use Tax	0.0075	4/1/2019	3/31/2029
304	City of Culver City Essential City Services Transactions and Use Tax	0.0050	4/1/2013	3/31/2033
665	City of Culver City Safety and Protection Transactions and Use Tax	0.0025	4/1/2019	
894	City of Daly City Local Recovery and Relief Transactions and Use Tax	0.0050	4/1/2021	
088	City of Davis General Revenue Transactions and Use Tax	0.0050	7/1/2004	9/30/2014
376	City of Davis Transactions and Use Tax	0.0100	10/1/2014	
533	City of Del Mar Transactions and Use Tax	0.0100	4/1/2017	
409	City of Del Rey Oaks General Transactions and Use Tax	0.0050	4/1/2015	
145	City of Del Rey Oaks Transactions and Use Tax	0.0100	4/1/2007	
170	City of Delano Transactions and Use Tax	0.0100	4/1/2008	3/31/2028
131	City of Dinuba Police and Fire Protection Transactions and Use Tax	0.0075	4/1/2006	
473	City of Downey Transactions and Use Tax	0.0050	4/1/2017	3/31/2037
783	City of Duarte Transactions and Use Tax	0.0075	7/1/2020	
439	City of Dunsmuir Transactions and Use Tax	0.0050	4/1/2016	3/31/2026
541	City of East Palo Alto Transactions and Use Tax	0.0050	4/1/2017	
109	City of El Cajon Public Safety Facilities Transactions and Use Tax	0.0050	4/1/2005	3/31/2015
207	City of El Cajon Service Preservation Transactions and Use Tax	0.0050	4/1/2009	3/31/2029
461	City of El Centro Transactions and Use Tax	0.0050	4/1/2017	6/30/2047
382	City of El Cerrito 2015 Transactions and Use Tax	0.0100	4/1/2015	3/31/2027
174	City of El Cerrito Street Improvement Transactions and Use Tax	0.0050	7/1/2008	
243	City of El Cerrito Transactions and Use Tax	0.0050	4/1/2011	3/31/2015
199	City of El Monte Transactions and Use Tax	0.0050	4/1/2009	3/31/2029
771	City of Emeryville Police Fire Child Transactions and Use Tax	0.0025	7/1/2020	
247	City of Eureka Supplemental Transactions and Use Tax	0.0050	4/1/2011	6/30/2021
197	City of Eureka Transactions and Use Tax	0.0025	4/1/2009	
921	City of Exeter 2020 Transactions and Use Tax	0.0100	4/1/2021	
336	City of Fairfield Transactions and Use Tax	0.0100	4/1/2013	3/31/2033
628	City of Farmersville 2018 Transactions and Use Tax	0.0050	4/1/2018	
121	City of Farmersville Transactions and Use Tax	0.0050	4/1/2005	
283	City of Fort Bragg CV Starr Center Special Transactions and Use Tax	0.0050	7/1/2012	
094	City of Fort Bragg Maintain City Streets Transactions and Use Tax	0.0050	1/1/2005	12/31/2024
459	City of Fortuna Police and Essential Services Transactions and Use Tax	0.0075	4/1/2017	3/31/2033
511	City of Fountain Valley Transactions and Use Tax	0.0100	4/1/2017	3/31/2037
657	City of Fowler Transactions and Use Tax	0.0100	4/1/2019	
205	City of Galt Public Safety Transactions and Use Tax	0.0050	4/1/2009	
695	City of Garden Grove 2018 Transactions and Use Tax	0.0100	4/1/2019	
785	City of Gardena Transactions and Use Tax	0.0075	7/1/2020	
673	City of Glendale Essential City Services Transactions and Use Tax	0.0075	4/1/2019	
751	City of Glendora Transactions and Use Tax	0.0075	7/1/2019	
407	City of Gonzales Quality of Life Transactions and Use Tax	0.0050	4/1/2015	3/31/2021
865	City of Gonzales Temporary 2021 Transactions and Use Tax	0.0100	4/1/2021	3/31/2044
641	City of Grass Valley 2018 Transactions and Use Tax	0.0100	10/1/2018	
317	City of Grass Valley Transactions and Use Tax	0.0050	4/1/2013	9/30/2018
435	City of Greenfield 2015 Transactions and Use Tax	0.0075	4/1/2016	3/31/2027
293	City of Greenfield Transactions and Use Tax	0.0100	10/1/2012	
925	City of Grover Beach Community Transactions and Use Tax	0.0150	4/1/2021	
155	City of Grover Beach Transactions and Use Tax	0.0050	4/1/2007	3/31/2021
896	City of Guadalupe Essential Services Transactions and Use Tax	0.0100	4/1/2021	
420	City of Guadalupe Transactions and Use Tax	0.0025	4/1/2015	3/31/2021
224	City of Gustine Community Enhancement to Services Transactions and Use Tax	0.0050	4/1/2010	
329	City of Half Moon Bay Transactions and Use Tax	0.0050	4/1/2013	3/31/2016

## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (5 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
787	City of Hawaiian Gardens Transactions and Use Tax	0.0075	10/1/2020	
610	City of Hawthorne Transactions and Use Tax	0.0075	4/1/2018	
365	City of Hayward Transactions and Use Tax	0.0050	10/1/2014	12/31/2034
342	City of Healdsburg Transactions and Use Tax	0.0050	4/1/2013	
514	City of Hemet Transactions and Use Tax	0.0100	4/1/2017	3/31/2027
285	City of Hercules Temporary Transactions and Use Tax <sup>a</sup>	0.0050	10/1/2012	
171	City of Hollister Transactions and Use Tax	0.0100	4/1/2008	3/31/2038
637	City of Huntington Park Transactions and Use Tax	0.0075	10/1/2018	
351	City of Huron Public Safety Special Transactions and Use Tax	0.0100	4/1/2014	
885	City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	0.0100	4/1/2021	
516	City of Indio Transactions and Use Tax	0.0100	4/1/2017	3/31/2037
142	City of Inglewood Vital City Services Transactions and Use Tax	0.0050	4/1/2007	
763	City of Irwindale Transactions and Use Tax	0.0075	4/1/2020	
442	City of Isleton Special Transactions and Use Tax	0.0050	10/1/2016	9/30/2021
526	City of Isleton Transactions and Use Tax	0.0050	4/1/2017	3/31/2022
659	City of Kerman Transactions and Use Tax	0.0100	4/1/2019	
685	City of King City General Transactions and Use Tax	0.0100	4/1/2019	3/31/2029
401	City of King City Transactions and Use Tax	0.0050	4/1/2015	3/31/2019
635	City of Kingsburg Transactions and Use Tax	0.0100	10/1/2018	9/30/2028
203	City of La Habra Transactions and Use Tax	0.0050	4/1/2009	12/31/2028
209	City of La Mesa Transactions and Use Tax	0.0075	4/1/2009	3/31/2029
308	City of La Mirada Transactions and Use Tax	0.0100	4/1/2013	3/31/2018
507	City of La Palma Transactions and Use Tax	0.0100	4/1/2017	
669	City of La Puente Safety and Protection Transactions and Use Tax	0.0050	4/1/2019	
520	City of La Quinta Transactions and Use Tax	0.0100	4/1/2017	
789	City of La Verne Transactions and Use Tax	0.0075	7/1/2020	
134	City of Laguna Beach Temporary Transactions and Use Tax	0.0050	7/1/2006	6/30/2009
871	City of Lake Elsinore Transactions and Use Tax	0.0100	4/1/2021	
465	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	0.0100	4/1/2017	
101	City of Lakeport Transactions and Use Tax	0.0050	4/1/2005	
791	City of Lakewood Transactions and Use Tax	0.0075	7/1/2020	
847	City of Lancaster Transactions and Use Tax	0.0075	4/1/2021	
612	City of Larkspur Essential Transactions and Use Tax	0.0075	4/1/2018	
355	City of Larkspur Transactions and Use Tax	0.0050	4/1/2014	3/31/2018
323	City of Lathrop Public Safety/Essential City Services Transactions and Use Tax	0.0100	4/1/2013	
675	City of Lawndale Vital City Services Transactions and Use Tax	0.0075	4/1/2019	
606	City of Lindsay Transactions and Use Tax	0.0100	10/1/2017	
713	City of Lodi 2018 Transactions and Use Tax	0.0050	4/1/2019	
849	City of Lomita Local Transactions and Use Tax	0.0075	4/1/2021	
807	City of Lompoc Transactions and Use Tax	0.0100	7/1/2020	6/30/2035
440	City of Long Beach Transactions and Use Tax Measure A	0.0100	1/1/2017	12/31/2022
869	City of Los Alamitos Transactions and Use Tax	0.0150	4/1/2021	
683	City of Los Banos Essential City Services Transactions and Use Tax	0.0050	4/1/2019	3/31/2034
104	City of Los Banos Public Safety Transactions and Use Tax	0.0050	4/1/2005	
721	City of Los Gatos Transactions and Use Tax	0.0013	4/1/2019	3/31/2039
469	City of Lynwood Transactions and Use Tax	0.0100	4/1/2017	
475	City of Madera Transactions and Use Tax	0.0050	4/1/2017	
152	City of Manteca Public Safety Transactions and Use Tax	0.0050	4/1/2007	
687	City of Marina New Transactions and Use Tax	0.0150	4/1/2019	3/31/2034
255	City of Marina Transactions and Use Tax	0.0100	4/1/2011	3/31/2019
452	City of Martinez Road Maintenance and Improvement Transactions and Use Tax	0.0050	4/1/2017	3/31/2032
653	City of Martinez Transactions and Use Tax	0.0050	4/1/2019	3/31/2034
447	City of Marysville Transactions and Use Tax	0.0100	10/1/2016	9/30/2026

See page 70 for footnote.

## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (6 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
524	City of Menifee Transactions and Use Tax	0.0100	4/1/2017	
127	City of Merced Transactions and Use Tax	0.0050	4/1/2006	3/31/2026
898	City of Milpitas Public Services Transactions and Use Tax	0.0025	4/1/2021	3/31/2029
757	City of Monrovia Transactions and Use Tax	0.0075	4/1/2020	
877	City of Montclair Essential Services Protection Transactions and Use Tax	0.0100	4/1/2021	
107	City of Montclair Transactions and Use Tax	0.0025	4/1/2005	
793	City of Montebello Transactions and Use Tax	0.0075	7/1/2020	
805	City of Monterey 2020 Transactions and Use Tax	0.0050	7/1/2020	6/30/2029
403	City of Monterey Special Transactions and Use Tax	0.0100	4/1/2015	3/31/2027
889	City of Morro Bay Local Recovery Transactions and Use Tax	0.0150	4/1/2021	
156	City of Morro Bay Transactions and Use Tax	0.0050	4/1/2007	3/31/2021
266	City of Mt. Shasta Libraries Transactions and Use Tax	0.0025	10/1/2011	
700	City of Murrieta Transactions and Use Tax	0.0100	4/1/2019	
136	City of National City Transactions and Use Tax	0.0100	10/1/2006	9/30/2036
505	City of Nevada City Fire and Police Transactions and Use Tax	0.0038	4/1/2017	
146	City of Nevada City Street Improvements Transactions and Use Tax	0.0050	4/1/2007	3/31/2023
319	City of Nevada City Transactions and Use Tax	0.0038	4/1/2013	3/31/2018
450	City of Newark Transactions and Use Tax	0.0050	4/1/2017	3/31/2042
698	City of Norco Transactions and Use Tax	0.0100	4/1/2019	
795	City of Norwalk Transactions and Use Tax	0.0075	7/1/2020	
433	City of Novato 2016 Transactions and Use Tax	0.0025	4/1/2016	
253	City of Novato Transactions and Use Tax	0.0050	4/1/2011	3/31/2016
278	City of Oakdale Transactions and Use Tax	0.0050	4/1/2012	3/31/2031
711	City of Oceanside Temporary Transactions and Use Tax	0.0050	4/1/2019	3/31/2026
824	City of Orinda Essential Services Transactions and Use Tax	0.0100	4/1/2021	3/31/2041
302	City of Orinda Transactions and Use Tax	0.0050	4/1/2013	3/31/2021
458	City of Orland Transactions and Use Tax	0.0050	4/1/2017	
649	City of Oroville Transactions and Use Tax	0.0100	4/1/2019	3/31/2025
923	City of Oxnard 911 Safety Transactions and Use Tax	0.0150	4/1/2021	
213	City of Oxnard Vital Services Transactions and Use Tax	0.0050	4/1/2009	3/31/2029
184	City of Pacific Grove Transactions and Use Tax	0.0100	10/1/2008	
620	City of Palm Springs 2018 Transactions and Use Tax	0.0050	4/1/2018	
274	City of Palm Springs Transactions and Use Tax	0.0100	4/1/2012	
851	City of Palmdale Transactions and Use Tax	0.0075	4/1/2021	
797	City of Paramount Transactions and Use Tax	0.0075	7/1/2020	
755	City of Parlier Transactions and Use Tax	0.0100	4/1/2020	
679	City of Pasadena Transactions and Use Tax	0.0075	4/1/2019	
890	City of Paso Robles Supplemental Transactions and Use Tax	0.0100	4/1/2021	3/31/2033
325	City of Paso Robles Transactions and Use Tax	0.0050	4/1/2013	3/31/2025
913	City of Petaluma Transactions and Use Tax	0.0100	4/1/2021	
201	City of Pico Rivera Transactions and Use Tax	0.0100	4/1/2009	
384	City of Pinole 2014 Transactions and Use Tax	0.0050	4/1/2015	
140	City of Pinole Transactions and Use Tax	0.0050	4/1/2007	
185	City of Pismo Beach Transactions and Use Tax	0.0050	10/1/2008	3/31/2027
287	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	0.0050	10/1/2012	6/30/2035
689	City of Placentia Transactions and Use Tax	0.0100	4/1/2019	
070	City of Placerville Public Safety Transactions and Use Tax	0.0025	4/1/1999	
245	City of Placerville Special Transactions and Use Tax	0.0025	4/1/2011	3/31/2041
456	City of Placerville Special Transactions and Use Tax for Water, Sewer, Storm Drain, and Streets Facilities	0.0050	4/1/2017	3/31/2037
454	City of Pleasant Hill Transactions and Use Tax	0.0050	4/1/2017	3/31/2037
085	City of Point Arena Transactions and Use Tax	0.0050	4/1/2004	
667	City of Pomona Transactions and Use Tax	0.0075	4/1/2019	

## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (7 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
735	City of Port Hueneme Essential Services Transactions and Use Tax	0.0100	4/1/2019	
214	City of Port Hueneme Transactions and Use Tax	0.0050	4/1/2009	
733	City of Porterville 2018 Transactions and Use Tax	0.0100	4/1/2019	
132	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	0.0050	4/1/2006	
875	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	0.0050	4/1/2021	
417	City of Rancho Cordova Transactions and Use Tax	0.0050	4/1/2015	
424	City of Red Bluff 2014 Transactions and Use Tax	0.0025	4/1/2015	3/31/2031
879	City of Redlands Transactions and Use Tax	0.0100	4/1/2021	
715	City of Redwood City Transactions and Use Tax	0.0050	4/1/2019	
176	City of Reedley Public Safety Transactions and Use Tax	0.0050	7/1/2008	
777	City of Reedley Transactions and Use Tax	0.0075	7/1/2020	
386	City of Richmond 2014 Transactions and Use Tax	0.0050	4/1/2015	
095	City of Richmond Transactions and Use Tax	0.0050	4/1/2005	
463	City of Ridgecrest Public Safety and City Services Transactions and Use Tax	0.0100	4/1/2017	3/31/2025
291	City of Ridgecrest Temporary Transactions and Use Tax	0.0075	10/1/2012	3/31/2017
390	City of Rio Dell Transactions and Use Tax	0.0100	4/1/2015	12/31/2024
338	City of Rio Vista General Transactions and Use Tax	0.0075	4/1/2013	3/31/2022
518	City of Riverside Transactions and Use Tax	0.0100	4/1/2017	3/31/2036
233	City of Rohnert Park Transactions and Use Tax	0.0050	10/1/2010	
697	City of Roseville Transactions and Use Tax	0.0050	4/1/2019	
704	City of Sacramento 2018 Transactions and Use Tax	0.0100	4/1/2019	
321	City of Sacramento Transactions and Use Tax	0.0050	4/1/2013	3/31/2019
405	City of Salinas Measure G Transactions and Use Tax	0.0100	4/1/2015	3/31/2030
128	City of Salinas Temporary Transactions and Use Tax <sup>a</sup>	0.0050	4/1/2006	
881	City of San Bernardino 2020 Transactions and Use Tax	0.0100	4/1/2021	
148	City of San Bernardino Transactions and Use Tax	0.0025	4/1/2007	3/31/2021
765	City of San Bruno Transactions and Use Tax	0.0050	4/1/2020	
853	City of San Fernando Local Transactions and Use Tax	0.0075	4/1/2021	
347	City of San Fernando Temporary Transactions and Use Tax	0.0050	10/1/2013	3/31/2021
799	City of San Gabriel Transactions and Use Tax	0.0075	7/1/2020	
873	City of San Jacinto Transactions and Use Tax	0.0100	4/1/2021	
444	City of San Jose Transactions and Use Tax	0.0025	10/1/2016	9/30/2031
106	City of San Juan Bautista Transactions and Use Tax	0.0075	4/1/2005	
379	City of San Leandro 2015 Transactions and Use Tax	0.0050	4/1/2015	3/31/2045
237	City of San Leandro Transactions and Use Tax	0.0025	4/1/2011	3/31/2015
892	City of San Luis Obispo Community Services and Investment Transactions and Use Tax	0.0150	4/1/2021	
157	City of San Luis Obispo Essential Services Transactions and Use Tax	0.0050	4/1/2007	3/31/2021
225	City of San Mateo Transactions and Use Tax	0.0025	4/1/2010	3/31/2048
367	City of San Pablo EMS Transactions and Use Tax	0.0025	10/1/2014	
608	City of San Pablo Reduction Transactions and Use Tax	0.0025	10/1/2017	9/30/2022
289	City of San Pablo Transactions and Use Tax	0.0050	10/1/2012	9/30/2017
861	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax	0.0025	4/1/2021	3/31/2030
125	City of San Rafael Transactions and Use Tax	0.0050	4/1/2006	3/31/2014
359	City of San Rafael Transactions and Use Tax	0.0075	4/1/2014	3/31/2034
411	City of Sand City 2015 General Purpose Transactions and Use Tax	0.0100	4/1/2015	
105	City of Sand City General Purpose Transactions and Use Tax	0.0050	4/1/2005	3/31/2015
178	City of Sanger Public Safety Transactions and Use Tax	0.0075	7/1/2008	6/30/2028
691	City of Santa Ana Transactions and Use Tax	0.0150	4/1/2019	3/31/2029
624	City of Santa Barbara Infrastructure and Services Transactions and Use Tax	0.0100	4/1/2018	
645	City of Santa Cruz 2018 Transactions and Use Tax	0.0025	10/1/2018	
158	City of Santa Cruz Replacement Transactions and Use Tax	0.0050	4/1/2007	
089	City of Santa Cruz Transactions and Use Tax	0.0025	7/1/2004	3/31/2007

See page 70 for footnote.

## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (8 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
671	City of Santa Fe Springs 2018 Transactions and Use Tax	0.0100	4/1/2019	
717	City of Santa Maria Public Safety Transactions and Use Tax	0.0100	4/1/2019	
294	City of Santa Maria Transactions and Use Tax	0.0025	10/1/2012	3/31/2019
471	City of Santa Monica 2017 Transactions and Use Tax	0.0100	4/1/2017	
249	City of Santa Monica Transactions and Use Tax	0.0050	4/1/2011	3/31/2017
572	City of Santa Paula Transactions and Use Tax	0.0100	4/1/2017	3/31/2037
263	City of Santa Rosa 2010 Transactions and Use Tax	0.0025	4/1/2011	6/30/2021
731	City of Santa Rosa 2018 Transactions and Use Tax	0.0025	4/1/2019	6/30/2021
119	City of Santa Rosa Public Safety Transactions and Use Tax	0.0025	4/1/2005	3/31/2025
392	City of Sausalito 2014 Transactions and Use Tax	0.0050	4/1/2015	3/31/2025
809	City of Scotts Valley 2020 Transactions and Use Tax	0.0125	7/1/2020	6/30/2032
363	City of Scotts Valley Temporary Transactions and Use Tax	0.0050	4/1/2014	6/30/2020
129	City of Scotts Valley Transactions and Use Tax	0.0050	4/1/2006	3/31/2009
215	City of Scotts Valley Transactions and Use Tax	0.0025	4/1/2009	3/31/2011
693	City of Seal Beach Transactions and Use Tax	0.0100	4/1/2019	
604	City of Seaside 2017 Transactions and Use Tax	0.0050	10/1/2017	
180	City of Seaside Transactions and Use Tax	0.0100	7/1/2008	
117	City of Sebastopol Community Transactions and Use Tax	0.0025	4/1/2005	
344	City of Sebastopol Increase in Community Transactions and Use Tax	0.0050	4/1/2013	
082	City of Sebastopol Transactions and Use Tax	0.0013	4/1/2003	3/31/2005
168	City of Selma Public Safety Transactions and Use Tax	0.0050	4/1/2008	
759	City of Sierra Madre Transactions and Use Tax	0.0075	4/1/2020	
855	City of Signal Hill Transactions and Use Tax	0.0075	4/1/2021	
867	City of Soledad General Services Transactions and Use Tax	0.0050	4/1/2021	
292	City of Soledad Temporary Emergency Transactions and Use Tax	0.0100	10/1/2012	9/30/2032
296	City of Sonoma Transactions and Use Tax	0.0050	10/1/2012	
093	City of Sonoma Transactions and Use Tax	0.0050	1/1/2005	
857	City of South El Monte Essential Services Protection Measure	0.0025	4/1/2021	
251	City of South El Monte Vital City Services Protection Transactions and Use Tax	0.0050	4/1/2011	
181	City of South Gate Transactions and Use Tax	0.0100	10/1/2008	
835	City of South Lake Tahoe 2021 Transactions and Use Tax	0.0100	4/1/2021	
097	City of South Lake Tahoe Transactions and Use Tax	0.0050	4/1/2005	
761	City of South Pasadena Transactions and Use Tax	0.0075	4/1/2020	
437	City of South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	0.0050	4/1/2016	3/31/2046
500	City of St. Helena Transactions and Use Tax	0.0050	4/1/2017	
413	City of Stanton Transactions and Use Tax	0.0100	4/1/2015	
111	City of Stockton Public Safety Transactions and Use Tax	0.0025	4/1/2005	
537	City of Stockton Special Library and Recreation Transactions and Use Tax	0.0025	4/1/2017	3/31/2033
361	City of Stockton Transactions and Use Tax	0.0075	4/1/2014	3/31/2024
554	City of Suisun City Transactions and Use Tax	0.0100	4/1/2017	3/31/2027
522	City of Temecula Transactions and Use Tax	0.0100	4/1/2017	
256	City of Tracy Transactions and Use Tax	0.0050	4/1/2011	3/31/2016
535	City of Tracy Transactions and Use Tax	0.0050	4/1/2017	3/31/2037
092	City of Trinidad General Revenue Transactions and Use Tax	0.0100	10/1/2004	12/31/2008
196	City of Trinidad Transactions and Use Tax	0.0075	4/1/2009	3/31/2025
133	City of Tulare Transactions and Use Tax	0.0050	4/1/2006	
919	City of Turlock 911 Emergency and Community Services Transactions and Use Tax	0.0075	4/1/2021	
479	City of Ukiah 2017 Transactions and Use Tax	0.0050	4/1/2017	
122	City of Ukiah Transactions and Use Tax	0.0050	10/1/2005	
239	City of Union City Transactions and Use Tax	0.0050	4/1/2011	3/31/2025
556	City of Vacaville 2017 Transactions and Use Tax	0.0075	4/1/2018	3/31/2038
340	City of Vacaville Transactions and Use Tax	0.0025	4/1/2013	3/31/2018



## SALES AND USE TAXES

**TABLE 21D — Transactions and Use Tax Rates and Effective Dates (9 of 9)**

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
276	City of Vallejo Transactions and Use Tax	0.0100	4/1/2012	
573	City of Ventura City Transactions and Use Tax	0.0050	4/1/2017	3/31/2042
811	City of Vernon Transactions and Use Tax	0.0075	10/1/2020	
883	City of Victorville Public Safety and Essential Services Transactions and Use Tax	0.0100	4/1/2021	
091	City of Visalia Public Safety Transactions and Use Tax	0.0025	7/1/2004	
570	City of Visalia Transactions and Use Tax	0.0050	4/1/2017	
150	City of Vista Transactions and Use Tax	0.0050	4/1/2007	3/31/2037
464	City of Wasco Transactions and Use Tax	0.0100	4/1/2017	
371	City of Watsonville Public Safety Transactions and Use Tax	0.0050	10/1/2014	
160	City of Watsonville Transactions and Use Tax	0.0025	4/1/2007	
432	City of Weed Transactions and Use Tax	0.0025	7/1/2015	
859	City of West Hollywood Transactions and Use Tax	0.0075	4/1/2021	
737	City of West Sacramento 2018 Transactions and Use Tax	0.0025	4/1/2019	
081	City of West Sacramento Transactions and Use Tax	0.0050	4/1/2003	3/31/2033
574	City of West Sacramento Transactions and Use Tax	0.0025	4/1/2017	
509	City of Westminster Transactions and Use Tax	0.0100	4/1/2017	12/31/2022
265	City of Wheatland Transactions and Use Tax	0.0050	4/1/2011	3/31/2031
801	City of Whittier Transactions and Use Tax	0.0075	7/1/2020	
702	City of Wildomar Transactions and Use Tax	0.0100	4/1/2019	
139	City of Williams Transactions and Use Tax	0.0050	4/1/2007	
863	City of Willits Emergency Funding Transactions and Use Tax	0.0075	4/1/2021	3/31/2031
084	City of Willits Road System Transactions and Use Tax	0.0050	10/1/2003	
626	City of Woodlake Transactions and Use Tax	0.0100	4/1/2018	
075	City of Woodland General Revenue Transactions and Use Tax	0.0050	7/1/2000	6/30/2006
235	City of Woodland Supplemental Transactions and Use Tax	0.0025	10/1/2010	9/30/2022
138	City of Woodland Transactions and Use Tax	0.0050	10/1/2006	12/31/2030
553	City of Yreka Transactions and Use Tax	0.0050	4/1/2017	
193	Sonoma Marin Area Rail Transit District	0.0025	4/1/2009	3/31/2029
639	Town of Corte Madera 2018 Transactions and Use Tax	0.0075	10/1/2018	
353	Town of Corte Madera Transactions and Use Tax	0.0050	4/1/2014	9/30/2018
477	Town of Fairfax 2017 Transactions and Use Tax	0.0075	4/1/2017	3/31/2027
267	Town of Fairfax Transactions and Use Tax	0.0050	4/1/2012	3/31/2017
513	Town of Loomis Transactions and Use Tax	0.0025	4/1/2017	3/31/2027
183	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	0.0050	10/1/2008	
300	Town of Moraga Transactions and Use Tax	0.0100	4/1/2013	3/31/2033
381	Town of Paradise Temporary Transactions and Use Tax	0.0050	4/1/2015	3/31/2031
357	Town of San Anselmo Transactions and Use Tax	0.0050	4/1/2014	3/31/2024
369	Town of Truckee Trails Transactions and Use Tax	0.0025	10/1/2014	9/30/2024
068	Town of Truckee Transactions and Use Tax	0.0050	10/1/1998	12/31/2028
528	Town of Yucca Valley Essential Services Transactions and Use Tax	0.0050	4/1/2017	3/31/2027
529	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	0.0050	4/1/2017	3/31/2027

<sup>a</sup> Subsequent to initial enactment, these transactions and use taxes were amended to be permanent. The amendments did not include a change to the name of the tax. Thus, even though the name of the tax includes "Temporary," there is currently no Effective End Date.

## SALES AND USE TAXES

**TABLE 22B — Special Taxing Jurisdiction Distributions and Administrative Charges -  
Fiscal Years 1969-70 to 2020-21**

Fiscal Year	Net Amount Distributed	Administrative Charge	Fiscal Year	Net Amount Distributed	Administrative Charge
2020-21	\$10,176,297,000	\$88,937,000	1994-95	\$1,893,014,000	\$37,816,000
2019-20	9,486,531,000	118,055,000	1993-94	1,791,920,000	38,441,000
2018-19	9,218,249,000	105,512,000	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

*Please 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, 2021**

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

<sup>a</sup> 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 2020-21 (1 of 2)**

Fiscal Year	Gasoline				
	Taxable Distributions (in gallons)	Tax Rate as of July 1 <sup>a</sup>	Revenue <sup>b</sup>	Refunds	Taxpayers <sup>c</sup> as of June 30
2020-21	13,145,030,000	\$0.505 <sup>d</sup>	\$6,596,923,000	\$5,122,000	44
2019-20	13,797,747,000	0.473 <sup>d</sup>	6,632,125,000	5,187,000	49
2018-19	15,357,598,000	0.417 <sup>e</sup>	6,400,573,000 <sup>f</sup>	5,618,000	46
2017-18	15,554,123,000	0.417 <sup>f</sup>	5,875,432,000	6,978,000	41
2016-17	15,558,000,000	0.278 <sup>g</sup>	4,323,746,000	5,385,000	45
2015-16	15,322,653,000	0.300 <sup>g</sup>	4,592,700,000	6,073,000	45
2014-15	14,935,503,000	0.360 <sup>g</sup>	5,374,334,000	3,855,000	46
2013-14	14,599,336,000	0.395 <sup>g</sup>	5,763,417,000	5,844,000	47
2012-13	14,475,836,000	0.360 <sup>g</sup>	5,206,304,000	7,345,000	47
2011-12	14,608,032,000	0.357 <sup>g</sup>	5,221,980,000	6,478,000	48
2010-11	14,740,132,000	0.353 <sup>g</sup>	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 <sup>h</sup>	0.18	2,771,406,000 <sup>h</sup>	15,719,000 <sup>h</sup>	48 <sup>h</sup>
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 <sup>i</sup>	24,206,000	106
1993-94	13,240,338,000	0.17 <sup>j</sup>	2,320,234,000 <sup>i</sup>	60,157,000	111
1992-93	13,166,370,000	0.16 <sup>j</sup>	2,171,720,000 <sup>i</sup>	27,548,000	119
1991-92	13,106,435,000	0.15 <sup>j</sup>	2,028,395,000 <sup>i</sup>	33,580,000	132
1990-91	13,253,569,000	0.09 <sup>j</sup>	1,869,839,000 <sup>i</sup>	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 <sup>i</sup>	19,086,000	154
1982-83	10,941,848,000	0.07 <sup>j</sup>	877,130,000 <sup>i</sup>	17,139,000	145
1981-82	11,015,230,000	0.07	770,628,000 <sup>k</sup>	27,572,000 <sup>k</sup>	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

See page 75 for footnotes.

## FUEL (EXCISE) TAXES

**TABLE 24A – Gasoline Tax Statistics - Fiscal Years 1923-24 to 2020-21 (2 of 2)**

Fiscal Year	Gasoline				
	Taxable Distributions (in gallons)	Tax Rate as of July 1 <sup>a</sup>	Revenue <sup>b</sup>	Refunds	Taxpayers <sup>c</sup> as of June 30
1969-70	8,939,785,000	\$0.08 <sup>l</sup>	\$641,268,000 <sup>l</sup>	\$13,437,000	52
1968-69	8,494,055,000	0.07	601,783,000 <sup>l</sup>	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 <sup>m</sup>	529,819,000 <sup>m</sup>	17,234,000	63
1964-65	7,041,337,000	0.07	510,954,000 <sup>m</sup>	15,981,000	61
1963-64	6,732,890,000	0.06 <sup>n</sup>	454,126,000 <sup>n</sup>	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 <sup>o</sup>	0.06	337,588,000 <sup>o</sup>	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 <sup>p</sup>	255,305,000 <sup>p</sup>	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 <sup>q</sup>	139,411,000 <sup>q</sup>	-	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 <sup>r</sup>	30,693,000 <sup>r</sup>	-	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 <sup>s</sup>	9,917,000 <sup>s</sup>	-	84

See [page 75](#) for footnotes.

## FUEL (EXCISE) TAXES

**TABLE 24A — Gasoline Tax Statistics - Fiscal Years 1923-24 to 2020-21  
(Footnotes)**

- <sup>a</sup> Effective July 1, 2020, Senate Bill 1, the Road Repair and Accountability Act of 2017, requires CDTFA to annually adjust the rate by the increase in the California Consumer Price Index. This is not applicable to aviation gasoline.
- <sup>b</sup> Includes self-assessed taxes, tax deficiencies, interest, and penalties. Refunds for nonhighway use have not been deducted.
- <sup>c</sup> Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, the tax was imposed on distributors and brokers. On June 30, 2021, there were 180 gasoline suppliers, including 136 suppliers who incurred no tax liabilities.
- <sup>d</sup> Effective July 1, 2019, Senate Bill 1, the Road Repair and Accountability Act of 2017, changed the excise tax rate to \$0.473 per gallon and eliminated the fuel tax swap revenue neutrality adjustment making the full rate in Revenue and Taxation Code section 7360(b)(1) applicable. This is not applicable to aviation gasoline.
- <sup>e</sup> 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).
- <sup>f</sup> Effective November 1, 2017, Senate Bill 1, the Road Repair and Accountability Act of 2017, imposed an additional \$0.12-per-gallon gasoline tax. This is not applicable to aviation gasoline.
- <sup>g</sup> 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 fiscal year 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 \$0.18 per gallon.
- <sup>h</sup> 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.
- <sup>i</sup> Effective August 1, 1990, the tax rate was increased from \$0.09 to \$0.14 per gallon. Effective January 1, 1991, the tax rate was increased to \$0.15 per gallon. Effective January 1, 1992, the tax rate was increased to \$0.16 per gallon. Effective January 1, 1993, the tax rate was increased to \$0.17 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 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 fiscal year 1990-91; \$1,763,000 in fiscal year 1991-92; \$1,538,000 in fiscal year 1992-93; \$1,218,000 in fiscal year 1993-94; and \$21,000 in fiscal year 1994-95.
- <sup>j</sup> Effective January 1, 1983, the tax rate was increased from \$0.07 to \$0.09 per gallon. Receipts from the \$0.02-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in fiscal year 1982-83 and \$169,000 in fiscal year 1983-84, including interest and penalties.
- <sup>k</sup> 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.
- <sup>l</sup> A special \$0.01 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 fiscal year 1968-69 and \$15.5 million during fiscal year 1969-70. No storage (floor stock) tax was imposed.
- <sup>m</sup> A special \$0.01 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 fiscal year 1964-65 (excluding the storage [floor stock] tax of \$1,108,000, including interest and penalties) and \$12.8 million during fiscal year 1965-66 (excluding the storage [floor stock] tax refund of \$1,131,000).
- <sup>n</sup> Effective October 1, 1963, the tax rate was increased from \$0.06 to \$0.07 per gallon. Receipts from the \$0.01-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.
- <sup>o</sup> 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.)
- <sup>p</sup> Effective July 1, 1953, the tax rate was increased from \$0.045 to \$0.06 per gallon. Receipts from the \$0.015-per-gallon 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.
- <sup>q</sup> Effective July 1, 1947, the tax rate was increased from \$0.03 to \$0.045 per gallon. Receipts from the \$0.015-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- <sup>r</sup> Effective July 29, 1927, the tax rate was increased from \$0.02 to \$0.03 per gallon.
- <sup>s</sup> The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of \$0.02 per gallon.

## FUEL (EXCISE) TAXES

**TABLE 24B — Jet Fuel Tax Statistics - Fiscal Years 1969-70 to 2020-21**

Fiscal Year	Jet Fuel Tax		Fiscal Year	Jet Fuel Tax	
	Taxable Distributions (in gallons)	Revenue <sup>a</sup>		Taxable Distributions (in gallons)	Revenue <sup>a</sup>
2020-21	160,007,000	\$3,275,000	1994-95	66,589,000	\$1,308,000
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 <sup>b</sup>	163,000 <sup>b</sup>

<sup>a</sup> Includes self-assessed taxes, tax deficiencies, interest, and penalties.

<sup>b</sup> The aircraft jet fuel tax levied at the rate of \$0.02 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 1994-95 to 2020-21**

Fiscal Year	Diesel <sup>a</sup> (in gallons)	Alternative Fuels				
		LPG <sup>b</sup> (in gallons)	Alcohol <sup>c</sup> (in gallons)	Kerosene <sup>a</sup> (in gallons)	CNG <sup>d</sup> (in cubic feet)	LNG <sup>e</sup> (in DGE)
2020-21	3,104,618,000	6,903,000	44,983,000	-	14,752,350,000	7,734,000
2019-20	3,049,322,000	7,418,000 <sup>f</sup>	38,251,000 <sup>f</sup>	2,000	13,288,900,000 <sup>f</sup>	5,127,000 <sup>f</sup>
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 <sup>g</sup>	7,646,000	60,000	12,152,144,000 <sup>h</sup>	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 <sup>i</sup>	14,489,000	6,068,000	314,000	316,056,000	-
1994-95	2,027,334,000	-	-	-	-	-

<sup>a</sup> Effective July 1, 1937, under the Use Fuel Tax Law, a \$0.03 per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.

<sup>b</sup> 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 beginning in fiscal year 1995-96.

<sup>c</sup> 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 beginning in fiscal year 1995-96.

<sup>d</sup> Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of \$0.07 per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded beginning in fiscal year 1995-96.

<sup>e</sup> Effective January 1, 2015, the use fuel tax on liquefied natural gas (LNG) was changed from \$0.06 per gallon to \$0.1017 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.

<sup>f</sup> Revised.

<sup>g</sup> Through 2014, the amounts for LNG are included in the amounts reported for LPG because their tax rates were the same.

<sup>h</sup> Effective January 1, 2015, the use fuel tax on CNG was changed from \$0.07 per 100 cubic feet to \$0.0887 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.

<sup>i</sup> 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.



## FUEL (EXCISE) TAXES

**TABLE 25B — Diesel Fuel and Alternative Fuels Statistics - Fiscal Years 1937-38 to 2020-21 (1 of 2)**

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate <sup>b</sup>		Revenue <sup>a</sup>				
					Diesel	Alternative Fuels <sup>c</sup>		Total	Tax Paid at Reduced Rate by Transit Districts <sup>e</sup>
	Jul 1	Jan 1	Jul 1	Jan 1		Per Unit Basis	Flat Rate Basis <sup>d</sup>		
2020-21	\$0.385	\$0.385	\$0.795	\$0.795	\$1,303,845,000 <sup>f</sup>	\$10,366,000	\$637,000	\$1,314,847,000	\$555,000
2019-20	0.36	0.36	0.760	0.760	1,196,539,000 <sup>g</sup>	1,346,000 <sup>g</sup>	109,000 <sup>g</sup>	1,197,994,000 <sup>g</sup>	218,000 <sup>g</sup>
2018-19	0.36	0.36	0.700	0.700	1,163,922,000	9,289,000	687,000	1,173,898,000	596,000
2017-18	0.16	0.36	0.370	0.370	946,137,000 <sup>h</sup>	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 <sup>i</sup>	587,000	369,250,000	1,183,000
2013-14	0.10	0.10	0.453 <sup>j</sup>	0.453	332,661,000	5,608,000	562,000	338,832,000	1,294,000
2012-13	0.10	0.10	0.405 <sup>k</sup>	0.445	315,212,000	5,122,000	680,000	321,014,000	1,341,000
2011-12	0.13 <sup>k</sup>	0.13	0.347 <sup>k</sup>	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 <sup>l</sup>	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 <sup>m</sup>	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 <sup>n</sup>	0.15	0.16	-	-	282,934,000	2,125,000	764,000	285,823,000 <sup>n</sup>	1,045,000
1990-91	0.09 <sup>o</sup>	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 <sup>p</sup>	1,370,000	81,773,000 <sup>p</sup>	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 <sup>q</sup>	-	42,151,000 <sup>q</sup>	338,000
1969-70	0.08 <sup>r</sup>	0.07	-	-	39,741,000 <sup>r</sup>	755,000	-	40,496,000	320,000
1968-69	0.07	0.07 <sup>r</sup>	-	-	36,838,000 <sup>r</sup>	774,000	-	37,612,000	311,000 <sup>s</sup>
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 <sup>t</sup>	0.08	-	-	30,186,000 <sup>t</sup>	1,028,000 <sup>u</sup>	-	31,214,000	-
1964-65	0.07	0.07 <sup>t</sup>	-	-	28,254,000 <sup>t</sup>	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 <sup>v</sup>	-	20,837,000	-
1958-59	0.07	0.07	-	-	18,812,000	-	-	18,812,000	-

See page 79 for footnotes.

## FUEL (EXCISE) TAXES

**TABLE 25B — Diesel Fuel and Alternative Fuels Statistics - Fiscal Years 1937-38 to 2020-21 (2 of 2)**

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate <sup>b</sup>		Revenue <sup>a</sup>				Tax Paid at Reduced Rate by Transit Districts <sup>e</sup>
					Diesel	Alternative Fuels <sup>c</sup>		Total	
	Jul 1	Jan 1	Jul 1	Jan 1		Per Unit Basis	Flat Rate Basis <sup>d</sup>		
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 <sup>w</sup>	-	-	268,000	-

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

<sup>a</sup> Includes interest and penalties which amounted to \$2,359,000 during fiscal year 2020-21. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 1 which are on a modified accrual basis.

<sup>b</sup> Effective January 1, 1996, most interstate motor carriers pay the Interstate User Tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.

<sup>c</sup> Includes use fuel tax revenue on liquefied petroleum gases (LPG), liquefied natural gas (LNG), alcohol fuel, kerosene, and compressed natural gas (CNG).

<sup>d</sup> 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.

<sup>e</sup> These amounts are also included in Diesel and Alternative Fuels revenues.

<sup>f</sup> Effective July 1, 2020, Senate Bill 1, the Road Repair and Accountability Act of 2017, requires CDTFA to annually adjust the rate by the increase in the California Consumer Price Index.

<sup>g</sup> Revised.

<sup>h</sup> Senate Bill 1, the Road Repair and Accountability Act of 2017, changed the diesel fuel tax rate from \$0.16 to \$0.36 effective November 1, 2017.

<sup>i</sup> Effective January 1, 2015, the use fuel tax on CNG was changed from \$0.07 per 100 cubic feet to \$0.0887 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 \$0.06 per gallon to \$0.1017 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.

<sup>j</sup> 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.

<sup>k</sup> 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 \$0.05 per gallon resulting in a state diesel fuel excise tax rate of \$0.13 per gallon. Effective July 1, 2012, the state excise tax

on diesel fuel decreased by \$0.03 to a rate of \$0.10 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.

<sup>l</sup> 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.

<sup>m</sup> 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.

<sup>n</sup> 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.

<sup>o</sup> Effective August 1, 1990, the tax rate was increased to \$0.14 per gallon.

<sup>p</sup> 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.

<sup>q</sup> Effective January 1, 1971, CNG is taxed under the Use Fuel Tax Law at a rate of \$0.07 per 100 cubic feet measured at standard pressure and temperature.

<sup>r</sup> A special \$0.01 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 fiscal year 1968-69 and \$837,000 during fiscal year 1969-70.

<sup>s</sup> Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to \$0.01 per gallon.

<sup>t</sup> A special \$0.01 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.

<sup>u</sup> Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from \$0.06 to \$0.07 per gallon. Effective January 1, 1966, the tax rate was decreased to \$0.06 per gallon.

<sup>v</sup> 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.

<sup>w</sup> This tax became effective July 1, 1937, at a rate of \$0.03 per gallon on diesel and other fuels not subject to the motor vehicle fuel tax.

## FUEL (EXCISE) TAXES

**TABLE 26 – Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue - Fiscal Years 1989-90 to 2020-21**

Fiscal Year	Underground Storage Tank Maintenance Fee <sup>a</sup>	Childhood Lead Poisoning Prevention Fee <sup>b</sup>	Oil Spill Prevention and Administration Fee <sup>c</sup> and Oil Spill Response Fee <sup>d</sup>
2020-21	\$294,060,000	\$28,889,000	\$37,313,000
2019-21	304,421,000 <sup>e</sup>	20,992,000 <sup>e</sup>	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 <sup>f</sup>	20,668,000	45,011,000
2014-15	262,973,000 <sup>f</sup>	20,564,000	42,140,000
2013-14	289,197,000 <sup>f</sup>	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 <sup>e</sup>
2010-11	332,346,000	19,830,000	24,760,000
2009-10	289,174,000 <sup>f</sup>	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 <sup>f</sup>	9,970,000	28,763,000
2004-05	217,985,000 <sup>f</sup>	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 <sup>f</sup>	11,963,000	23,108,000
1995-96	117,217,000 <sup>f</sup>	11,528,000	19,726,000
1994-95	91,531,000 <sup>f</sup>	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 <sup>g</sup>
1990-91	18,732,000 <sup>f</sup>	-	64,648,000 <sup>g</sup>
1989-90	13,997,000	-	-

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

<sup>b</sup> Beginning 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.

<sup>c</sup> Beginning 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 \$0.05 to \$0.065 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.

<sup>d</sup> 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.

<sup>e</sup> Revised to exclude Escheat Revenues.

<sup>f</sup> 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. Effective 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.

<sup>g</sup> Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since fiscal year 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<sup>a</sup> -  
Fiscal Years 1935-36 to 2020-21 (1 of 2)**

Fiscal Year(s)	Beer	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol (Still Wines)	Champagne and Sparkling Wines	Distilled Spirits	Total
2020-21	\$140,638,000	\$19,123,000	\$7,451,000	\$3,379,000	\$236,964,000	\$407,555,000
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 <sup>b</sup>	135,381,000	20,639,000	6,013,000	3,885,000	203,734,000	369,652,000 <sup>c</sup>
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 <sup>d</sup>	15,637,000 <sup>d</sup>	1,150,000 <sup>d</sup>	2,236,000	143,935,000 <sup>d</sup>	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

See page 82 for footnotes.

## ALCOHOLIC BEVERAGE TAX

**TABLE 27 — Beer, Wine, and Distilled Spirits Excise Tax Collections<sup>a</sup> -  
Fiscal Years 1935-36 to 2020-21 (2 of 2)**

Fiscal Year(s)	Beer	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol (Still Wines)	Champagne and Sparkling Wines	Distilled Spirits	Total
1973-74	\$16,830,000	\$578,000	\$232,000	\$1,291,000	\$100,417,000	\$119,348,000
1972-73	15,782,000	559,000	264,000	1,326,000	96,755,000	114,686,000
1971-72	15,261,000	486,000	275,000	1,301,000	94,809,000	112,132,000
1970-71	13,847,000	444,000	262,000	1,273,000	90,780,000	106,606,000
1969-70	14,451,000	386,000	272,000	1,024,000	89,832,000	105,964,000
1968-69	12,743,000	316,000	286,000	785,000	85,546,000	99,677,000
1967-68	11,954,000	281,000	291,000	716,000	78,810,000 <sup>e</sup>	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 <sup>f</sup>	571,000	1,707,000	996,000 <sup>g</sup>	178,267,000 <sup>h</sup>	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 <sup>i</sup>	1,606,000 <sup>j</sup>	91,000 <sup>k</sup>	40,276,000 <sup>l</sup>	50,016,000
1932-35 <sup>m</sup>	2,397,000	—	479,000 <sup>n</sup>	—	—	2,876,000

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

<sup>a</sup> This revenue includes self-assessments from tax returns for distributions and, therefore, these figures differ from the figures on Table 1, which are on a modified accrual basis.

<sup>b</sup> Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

<sup>c</sup> Revised.

<sup>d</sup> 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 \$0.04 to \$0.20 per gallon. The tax rate on still wine was increased to \$0.20 per gallon; previously, still wines of 14 percent alcohol or less were taxed at \$0.01 per gallon, and still wines over 14 percent alcohol were taxed at \$0.02 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.

<sup>e</sup> Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the \$0.50-per-gallon floor tax are not included; these amounted to \$3,009,778.

<sup>f</sup> Effective July 1, 1959, the tax rate was increased from \$0.02 to \$0.04 per gallon. Receipts from the \$0.02-per-gallon floor tax are not included; these amounted to \$369,170.

<sup>g</sup> Effective July 1, 1955, the tax on champagne and sparkling wines was changed from \$0.015 per half-pint or fraction thereof to \$0.30 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.

<sup>h</sup> Effective July 1, 1955, the tax rate was increased from \$0.80 to \$1.50 per gallon. Receipts from the \$0.70-per-gallon floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.

<sup>i</sup> The tax on natural dry wines was reduced from \$0.02 to \$0.01 per gallon effective July 1, 1937.

<sup>j</sup> Over 14 Percent Alcohol (Still Wines) includes still wines of 14 percent alcohol or less through fiscal year 1936-37, because their tax rates were the same and they were not reported separately.

<sup>k</sup> Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at \$0.03 per pint.

<sup>m</sup> The alcoholic beverage tax was first effective April 6, 1933, at a rate of \$0.02 per gallon on beer and wine.

<sup>n</sup> Includes all types of wines. The tax rate was \$0.02 per gallon on all wine, and the different types were not reported separately.

## ALCOHOLIC BEVERAGE TAX

**TABLE 28 — Apparent Consumption<sup>a</sup> of Beer, Wines, and Distilled Spirits -  
Fiscal Years 1935-36 to 2020-21 (1 of 2) (In Gallons)**

Fiscal Year(s)	Beer <sup>b</sup>	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol <sup>c</sup> (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
2020-21	703,190,000	95,613,000	37,255,000	11,264,000	144,132,000	71,347,000
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 <sup>d</sup>	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

See page 84 for footnotes.

## ALCOHOLIC BEVERAGE TAX

**TABLE 28 — Apparent Consumption<sup>a</sup> of Beer, Wines, and Distilled Spirits -  
Fiscal Years 1935-36 to 2020-21 (2 of 2) (In Gallons)**

Fiscal Year(s)	Beer <sup>b</sup>	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol <sup>c</sup> (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
1969-70	373,129,000	38,568,000	13,584,000	3,412,000	55,564,000	44,916,000
1968-69	328,976,000	31,650,000	14,317,000	2,616,000	48,583,000	42,773,000
1967-68	308,936,000	28,104,000	14,543,000	2,386,000	45,032,000	40,629,000
1966-67	321,765,000	24,713,000	15,320,000	2,107,000	42,140,000	39,738,000
1965-66	298,711,000	23,509,000	15,990,000	1,791,000	41,290,000	38,292,000
1964-65	300,835,000	21,790,000	16,131,000	1,629,000	39,550,000	36,102,000
1963-64	261,145,000	20,313,000	16,848,000	1,350,000	38,510,000	33,802,000
1962-63	256,151,000	18,668,000	16,661,000	1,106,000	36,435,000	31,993,000
1961-62	242,761,000	16,851,000	17,239,000	1,044,000	35,134,000	30,189,000
1960-61	232,962,000	15,861,000	17,602,000	913,000	34,376,000	28,098,000
1955-60	1,058,922,000	57,116,000	85,379,000	3,323,000	145,818,000	118,844,000
1950-55	883,960,000	41,124,000	75,809,000	1,928,000	118,861,000	98,170,000
1945-50	801,657,000	29,022,000	67,996,000	1,625,000	98,643,000	90,014,000
1940-45	573,369,000	35,000,000	61,130,000	1,009,000	97,139,000	78,507,000
1935-40	387,414,000	37,121,000	65,264,000	683,000	103,068,000	50,345,000

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

<sup>a</sup> 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.

<sup>b</sup> 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 to the Armed Forces became subject to the state’s excise tax when purchased from California suppliers.

<sup>c</sup> Includes a relatively small amount for sparkling hard cider beginning January 1995.

<sup>d</sup> Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.



## ALCOHOLIC BEVERAGE TAX

**TABLE 29 — Per Capita Consumption<sup>a</sup> of Beer, Wines, and Distilled Spirits -  
Fiscal Years 1935-36 to 2020-21 (Consumption in Gallons, per Capita)**

Fiscal Year(s)	Population <sup>b</sup>	Beer <sup>c</sup>	Wines	Distilled Spirits	Fiscal Year(s)	Population <sup>b</sup>	Beer <sup>c</sup>	Wines	Distilled Spirits
2020-21	39,466,855	17.82	3.65	1.81	1987-88	27,996,000	23.23	4.50	1.75
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 <sup>d</sup>	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	<b>1955-56</b>	<b>13,292,000</b>	<b>14.52</b>	<b>2.05</b>	<b>1.58</b>
1991-92	30,723,000	22.05	3.06	1.44	<b>1950-51</b>	<b>10,886,000</b>	<b>15.38</b>	<b>1.96</b>	<b>1.84</b>
1990-91	30,143,000	22.27	3.47	1.56	<b>1945-46</b>	<b>9,452,000</b>	<b>16.86</b>	<b>2.13</b>	<b>2.37</b>
1989-90	29,558,000	23.00	3.55	1.63	<b>1940-41</b>	<b>7,094,000</b>	<b>10.71</b>	<b>2.51</b>	<b>1.60</b>
1988-89	28,701,000	23.33	3.82	1.67	<b>1935-36</b>	<b>6,258,000</b>	<b>11.63</b>	<b>3.39</b>	<b>1.46</b>

<sup>a</sup> Based on taxable distributions compiled from monthly tax returns.

<sup>b</sup> Population used is as of January 1 of each fiscal year.

<sup>c</sup> Includes tax-exempt beer sold to the Armed Forces; see Table 28, footnote b.

<sup>d</sup> Beginning with fiscal year 2017-18, 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 2020-21 (1 of 2)**

Fiscal Year	Cigarette Tax				Other Tobacco Products Surtax	
	Revenue <sup>a</sup>	Distributors' Discounts <sup>b</sup>	Gross Value of Tax Indicia <sup>c</sup>	Refunds	Revenue	Rate
2020-21	\$1,700,943,000	\$5,053,000	\$1,705,996,000	\$335,000	\$266,694,000	56.93%
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	1,882,025,000	5,590,000	1,887,615,000	1,033,000	211,440,000	65.08%
2016-17	948,636,000 <sup>d</sup>	8,133,000 <sup>d</sup>	956,769,000 <sup>d</sup>	1,185,000	95,330,000 <sup>d</sup>	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% <sup>e</sup>
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 <sup>f</sup>	7,206,000	849,117,000	6,808,000	42,137,000 <sup>g</sup>	61.53% <sup>g</sup>
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 <sup>h</sup>	5,553,000	653,546,000	8,353,000	19,773,000 <sup>h</sup>	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 <sup>i</sup>	6,581,000	776,623,000	11,615,000	24,956,000	37.47%
1988-89	499,712,000 <sup>j</sup>	4,273,000	503,984,000	4,968,000	9,994,000 <sup>j</sup>	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	-	-

See [page 87](#) for footnotes.

## CIGARETTE AND TOBACCO PRODUCTS TAX

**TABLE 30A — Cigarette Taxes and Other Tobacco Products Surtax Revenue -  
Fiscal Years 1959-60 to 2020-21 (2 of 2)**

Fiscal Year	Cigarette Tax				Other Tobacco Products Surtax	
	Revenue <sup>a</sup>	Distributors' Discounts <sup>b</sup>	Gross Value of Tax Indicia <sup>c</sup>	Refunds	Revenue	Rate
1971-72	\$248,398,000	\$2,127,000	\$250,525,000	\$677,000	-	-
1970-71	240,372,000	2,058,000	242,430,000	552,000	-	-
1969-70	237,220,000	2,032,000	239,253,000	455,000	-	-
1968-69	238,836,000	2,046,000	240,882,000	492,000	-	-
1967-68	208,125,000 <sup>d</sup>	1,862,000	209,987,000	328,000	-	-
1966-67	75,659,000	1,543,000	77,202,000	129,000	-	-
1965-66	74,880,000	1,528,000	76,407,000	88,000	-	-
1964-65	74,487,000	1,520,000	76,007,000	61,000	-	-
1963-64	71,530,000	1,459,000	72,989,000	71,000	-	-
1962-63	70,829,000	1,445,000	72,274,000	79,000	-	-
1961-62	68,203,000	1,390,000	69,593,000	47,000	-	-
1960-61	66,051,000 <sup>k</sup>	1,675,000 <sup>l</sup>	67,726,000	76,000	-	-
1959-60	61,791,000 <sup>m</sup>	767,000 <sup>m</sup>	62,558,000	67,000	-	-

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

<sup>a</sup> Net of refunds for tax indicia on cigarettes that become unfit for use (see Refunds).

<sup>b</sup> 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.

<sup>c</sup> Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.

<sup>d</sup> Effective April 1, 2017, Proposition 56 increased the overall tax rate on tobacco products and cigarettes. Cigarette tax increased from \$0.87 to \$2.87 per pack.

<sup>e</sup> 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.

<sup>f</sup> Effective January 1, 1999, the overall tax rate on cigarettes was increased from \$0.37 to \$0.87 per pack under voter-approved Proposition 10. The additional \$0.50-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in fiscal year 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.

<sup>g</sup> 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 \$0.50-per-pack tax on cigarettes.

<sup>h</sup> Effective January 1, 1994, the overall tax rate on cigarettes was increased from \$0.35 to \$0.37 per pack. The additional \$0.02-per-pack tax was imposed to raise funds for breast cancer research and education.

<sup>i</sup> Effective January 1, 1989, an additional \$0.25-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 fiscal year 1988-89 and \$595,000 in fiscal year 1989-90 from the floor stocks tax levied on January 1, 1989.

<sup>j</sup> Effective August 1, 1967, the tax rate was increased from \$0.03 to \$0.07 per pack. On October 1, 1967, the rate was further increased to \$0.10 per pack with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the \$0.04-per-pack floor stocks tax levied on August 1, 1967, and \$4,889,485 from the \$0.03-per-pack floor stocks tax imposed October 1, 1967.

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

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

<sup>m</sup> Includes \$2,673,048 from the \$0.03-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 2020-21**

Fiscal Year	Reported Distributions (in packages of 20)			Apparent Per Capita Consumption <sup>a</sup>	Fiscal Year	Reported Distributions (in packages of 20)			Apparent Per Capita Consumption <sup>a</sup>
	Total	Tax Paid	Tax Exempt			Total	Tax Paid	Tax Exempt	
2020-21	601,000,000	594,000,000	7,000,000	15.2	1989-90	2,311,000,000	2,219,000,000	92,000,000	78.2
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	624,000,000	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

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

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

## INSURANCE TAX

**TABLE 32 — Summary of Insurance Taxes Assessed in 2020 and 2021 on Companies Authorized to Do Business in California, by Type of Insurer<sup>ab</sup>**

Type of Insurer	Assessments on 2020 Business		Assessments on 2019 Business		Change in Assessments
	Number	Amount	Number	Amount	
Fire and Casualty	1,015	\$1,822,995,229	910	\$1,765,355,487	3.3%
Life	475	879,144,066	424	773,087,942	13.7%
Title	26	16,952,276	18	13,232,603	28.1%
<b>Subtotals</b>	<b>1,516<sup>c</sup></b>	<b>\$2,719,091,571<sup>c</sup></b>	<b>1,352<sup>d</sup></b>	<b>\$2,551,676,032<sup>d</sup></b>	<b>6.6%</b>
Ocean Marine	539 <sup>e</sup>	888,851	489 <sup>f</sup>	429,857	106.8%
<b>Totals</b>	<b>2,055</b>	<b>\$2,719,980,422</b>	<b>1,841</b>	<b>\$2,552,105,889</b>	<b>6.6%</b>
<b>Adjustments:</b>					
Deficiency assessments	36 <sup>g</sup>	6,965,227 <sup>g</sup>	39 <sup>h</sup>	4,453,823 <sup>h</sup>	–
Refunds and cancellations	39 <sup>i</sup>	4,606,048 <sup>i</sup>	46 <sup>i</sup>	4,006,190 <sup>i</sup>	–
<b>Net Adjustments</b>	<b>75</b>	<b>\$2,359,179</b>	<b>85</b>	<b>\$447,633</b>	<b>–</b>
<b>Grand Totals</b>	<b>2,130</b>	<b>\$2,722,339,601</b>	<b>1,926</b>	<b>\$2,552,553,522</b>	<b>6.7%</b>

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

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

<sup>b</sup> Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

<sup>c</sup> Includes 164 retaliatory tax assessments totaling \$8,496,689, and 171 nil assessments.

<sup>d</sup> Includes 174 retaliatory tax assessments totaling \$7,730,384, and 198 nil assessments.

<sup>e</sup> Includes 470 nil assessments.

<sup>f</sup> Includes 452 nil assessments.

<sup>g</sup> Includes 36 initial assessments totaling \$6,965,226.65.

<sup>h</sup> Includes 39 initial assessments for prior years totaling \$4,453,823.22.

<sup>i</sup> Of these, thirteen refunds totaling \$2,297,207.38 pertained to annuities/taxable premiums, two refunds totaling \$236,959.74 pertained to cash basis reporting of premiums, two refunds totaling \$526,129.25 pertained to returned premiums, two refunds totaling \$6,990.41 pertained to retaliatory tax, one refund totaling \$12,261.20 pertained to dividends, seventeen refunds totaling \$1,526,451.30 pertained to relief granted on paid penalty, and two refunds totaling \$48.76 for overpayment of amount due.

<sup>j</sup> 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, fifteen refunds totaling \$446,019.38 pertained to relief granted on paid penalty, two refunds totaling \$11,728.69 from miscellaneous assessment adjustments, nineteen 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.



## INSURANCE TAX

**TABLE 33 — Insurance Tax Assessments<sup>ab</sup> on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed - 1911 to 2021 (1 of 3)**

Year of Assessment	Number of Assessments <sup>c</sup>	Gross Premiums Tax Rate	Taxes Assessed on Premiums <sup>d</sup>	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine <sup>e</sup>	Total Taxes Assessed
2021	1,891 <sup>f</sup>	2.35%	\$2,719,091,571	–	\$888,851	\$2,719,980,422
2020	1,194	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 <sup>g</sup>	–	540,624	923,998,831
1994	1,235	2.35%	1,077,737,837 <sup>g</sup>	–	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 <sup>h</sup>	–	85,824	655,501,663
1984	1,174	2.33%	584,371,566 <sup>h</sup>	–	66,928	584,438,494
1983	1,144	2.33%	459,977,247 <sup>i</sup>	–	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

See page 92 for footnotes.

## INSURANCE TAX

**TABLE 33 — Insurance Tax Assessments<sup>ab</sup> On Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed - 1911 to 2021 (2 of 3)**

Year of Assessment	Number of Assessments <sup>c</sup>	Gross Premiums Tax Rate	Taxes Assessed on Premiums <sup>d</sup>	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine <sup>e</sup>	Total Taxes Assessed
1976	967	2.35%	\$248,384,123	\$17,840,567 <sup>i</sup>	\$23,124	\$230,566,680
1975	992	2.35%	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35%	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35%	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35%	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35%	160,307,804	11,673,670	45,488	148,679,622
1970	894	2.35%	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35%	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33%	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33%	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33%	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33%	97,782,471	5,601,383	24,785	92,205,873
1964	826	2.35%	90,473,809 <sup>k</sup>	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 <sup>l</sup>	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 <sup>m</sup>	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% <sup>n</sup>	21,045,450	770,733	69,962	20,344,679
1947	747	2.40% <sup>n</sup>	17,947,419	742,767	99,247	17,303,899
1946	736	2.45% <sup>n</sup>	15,006,118	650,649	112,839	14,468,308
1945	669	2.50% <sup>n</sup>	14,280,911	798,892	17,528	13,499,547
1944	649	2.55% <sup>n</sup>	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

See page 92 for footnotes.

## INSURANCE TAX

**TABLE 33 — Insurance Tax Assessments<sup>ab</sup> On Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed - 1911 to 2021 (3 of 3)**

Year of Assessment	Number of Assessments <sup>c</sup>	Gross Premiums Tax Rate	Taxes Assessed on Premiums <sup>d</sup>	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine <sup>e</sup>	Total Taxes Assessed
1931	606	2.60%	\$7,675,738	\$701,657	\$10,051	\$6,984,132
1930	642	2.60%	7,562,017	531,820	-	7,030,197
1929	596	2.60%	7,043,079	533,006	-	6,510,073
1928	557	2.60%	6,656,275	463,857	-	6,192,418
1927	519	2.60%	6,257,109	775,429	-	5,481,680
1926	520	2.60%	5,624,943	727,043	-	4,897,900
1925	487	2.60%	5,013,263	672,891	-	4,340,372
1924	433	2.60%	4,678,225	283,415	-	4,394,810
1923	402	2.60%	3,886,015	244,610	-	3,641,405
1922	402	2.60%	3,389,065	143,395	-	3,245,670
1921	405	2.60%	3,204,242	116,311	-	3,087,931
1920	355	2.00%	1,936,937	73,812	-	1,863,125
1919	335	2.00%	1,602,908	54,581	-	1,548,327
1918	330	2.00%	1,406,225	51,621	-	1,354,604
1917	328	2.00%	1,201,601	48,750	-	1,152,851
1916	316	2.00%	1,109,342	44,070	-	1,065,272
1915	315	2.00%	1,062,569	40,113	-	1,022,456
1914	319	1.75%	856,999	40,902	-	816,097
1913	313	1.75%	803,618	40,914	-	762,704
1912	285	1.50%	637,964	35,759	-	602,205
1911	258	1.50% <sup>o</sup>	532,375 <sup>o</sup>	12,160	-	520,215

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

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

<sup>b</sup> Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization (BOE).

<sup>c</sup> Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.

<sup>d</sup> 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.

<sup>e</sup> 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.

<sup>f</sup> Defined in footnote c. In addition, there were 164 retaliatory tax assessments and 641 returns that showed no tax liability, of which 171 were for life, fire and casualty, and title insurers, and 470 for ocean marine insurers.

<sup>g</sup> Refunds granted as a result of court judgements on "Mini-Met"-type (modified medical benefit plan devised by Metropolitan Life Insurance for its 15 large employers) 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.

<sup>h</sup> 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.

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

<sup>j</sup> 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.

<sup>k</sup> 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.

<sup>l</sup> 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.

<sup>m</sup> Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the BOE.

<sup>n</sup> 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.

<sup>o</sup> The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

## RESOURCES SURCHARGES

**TABLE 34 — Energy Resources Surcharge and Gas Consumption Surcharge Revenue -  
Fiscal Years 1974-75 to 2020-21**

Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge	Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge
2020-21	\$69,143,000	\$576,521,000	1996-97	\$42,542,000	-
2019-20	62,359,000 <sup>a</sup>	635,247,000	1995-96	42,588,000	-
2018-19	69,966,000	638,354,000	1994-95	41,296,000	-
2017-18	68,864,000	618,819,000	1993-94	40,706,000	-
2016-17	72,281,000	654,994,000	1992-93	41,349,000	-
2015-16	75,542,000	650,739,000	1991-92	39,863,000	-
2014-15	73,457,000	550,925,000	1990-91	40,246,000	-
2013-14	72,033,000	539,741,000	1989-90	39,358,000	-
2012-13	71,673,000	647,505,000	1988-89	38,086,000	-
2011-12	74,163,000 <sup>a</sup>	646,308,000	1987-88	36,942,000	-
2010-11	56,915,000	597,161,000	1986-87	35,142,000	-
2009-10	53,300,000	532,303,000	1985-86	34,824,000	-
2008-09	57,049,000	448,137,000	1984-85	34,432,000	-
2007-08	57,040,000	400,030,000	1983-84	32,131,000	-
2006-07	56,357,000	440,430,000	1982-83	30,729,000	-
2005-06	51,638,000	346,172,000	1981-82	30,994,000 <sup>d</sup>	-
2004-05	64,427,000 <sup>a</sup>	301,376,000	1980-81	23,817,000 <sup>e</sup>	-
2003-04	58,173,000 <sup>a</sup>	262,614,000	1979-80	19,022,000 <sup>f</sup>	-
2002-03	46,086,000	227,945,000	1978-79	18,066,000 <sup>g</sup>	-
2001-02	44,853,000	179,107,000	1977-78	17,670,000 <sup>h</sup>	-
2000-01	47,931,000 <sup>b</sup>	30,511,000 <sup>c</sup>	1976-77	13,989,000	-
1999-00	45,539,000	-	1975-76	13,250,000	-
1998-99	43,191,000	-	1974-75	1,885,000 <sup>i</sup>	-
1997-98	41,454,000	-			

<sup>a</sup> 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. Effective January 1, 2019, the rate was increased to \$0.00030 per kilowatt hours from \$0.00022.

<sup>b</sup> Beginning with fiscal year 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.

<sup>c</sup> 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.

<sup>d</sup> Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.

<sup>e</sup> 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.

<sup>f</sup> Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.

<sup>g</sup> Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.

<sup>h</sup> 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, electrical energy purchased from the United States government or its agencies and used in California became subject to the surcharge.

<sup>i</sup> 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, Prepaid Mobile Telephony Service (MTS) Surcharge, and (Moore) Universal Telephone Service Tax Revenue - Fiscal Years 1977-78 to 2020-21**

Fiscal Year	Emergency Telephone Users Surcharge <sup>a</sup>	Prepaid Mobile Telephony Services <sup>b</sup>	Universal Telephone Service Tax <sup>c</sup>
2020-21	\$177,433,000	\$32,000	-
2019-20	111,889,000 <sup>d</sup>	1,866,000	-
2018-19	54,045,000	8,333,000 <sup>e</sup>	-
2017-18	60,530,000	18,672,000	-
2016-17	78,704,000	37,141,000	-
2015-16	81,606,000	22,879,000	-
2014-15	97,665,000	-	-
2013-14	85,224,000 <sup>f</sup>	-	-
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 <sup>g</sup>	-	-
2007-08	103,748,000	-	-
2006-07	112,154,000 <sup>h</sup>	-	-
2005-06	130,911,000	-	-
2004-05	128,463,000 <sup>i</sup>	-	-
2003-04	136,124,000	-	-
2002-03	131,239,000	-	-
2001-02	125,381,000	-	-
2000-01	121,640,000 <sup>j</sup>	-	-
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 <sup>k</sup>	-	-
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 <sup>l</sup>	-	-
1988-89	41,588,000	-	-
1987-88	40,529,000	-	\$11,702,000 <sup>m</sup>
1986-87	40,985,000	-	42,627,000 <sup>n</sup>
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	-	-

<sup>a</sup> 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.

<sup>b</sup> Effective 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.

<sup>c</sup> 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.

<sup>d</sup> Revised. Beginning with fiscal year 2019-20, revenue does not include Escheat Revenues. Effective January 1, 2020, the Emergency Telephone Users 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. Effective January 1, 2020, Senate Bill 96, Emergency Telephone Users Surcharge Act, revised the method of determining the emergency telephone users surcharges resulting in increased revenues.

<sup>e</sup> The Prepaid Mobile Telephony Services Surcharge ended in November 2018, however, the local charges for prepaid telephony services remain effective.

<sup>f</sup> Effective January 1, 2014, the tax rate was increased to 0.75 percent.

<sup>g</sup> Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.

<sup>h</sup> Effective November 1, 2006, the tax rate was reduced to 0.50 percent.

<sup>i</sup> Effective November 1, 2004, the tax rate was reduced to 0.65 percent.

<sup>j</sup> Beginning with fiscal year 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.

<sup>k</sup> Effective November 1, 1994, the tax rate was increased to 0.72 percent.

<sup>l</sup> Effective November 1, 1989, the tax rate was increased to 0.69 percent.

<sup>m</sup> 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.

<sup>n</sup> Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

## 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 2020-21**

Fiscal Year	Hazardous Substances Tax <sup>a</sup>	Integrated Waste Management Fee <sup>b</sup>	California Tire Fee <sup>c</sup>	Occupational Lead Poisoning Prevention Fee <sup>d</sup>	Marine Invasive Species Fee <sup>e</sup>
2020-21	\$93,765,000	\$59,735,000	\$59,773,000	\$3,105,000	\$4,595,000
2019-20	96,053,000 <sup>f</sup>	53,019,000 <sup>g</sup>	58,361,000	3,354,000 <sup>h</sup>	4,823,000 <sup>h</sup>
2018-19	94,344,000 <sup>h</sup>	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 <sup>i</sup>	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 <sup>j</sup>	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 <sup>k</sup>	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 <sup>l</sup>	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 <sup>m</sup>	49,801,000	2,309,000 <sup>n</sup>	-	-
1989-90	76,792,000 <sup>o</sup>	25,724,000	-	-	-
1988-89	67,857,000	-	-	-	-
1987-88	49,981,000	-	-	-	-
1986-87	40,690,000 <sup>p</sup>	-	-	-	-
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 <sup>q</sup>	-	-	-	-

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

<sup>a</sup> This tax includes Hazardous Waste Activity Fees, Disposal Fees, Environmental Fees, Facility Fees, and Generator Fees.

<sup>b</sup> 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 Fee.

<sup>c</sup> This fee is jointly administered by CDTFA and the Integrated Waste Management Board, and its successor, CalRecycle.

<sup>d</sup> This fee is imposed on employers with ten or more employees in industries with documented evidence of the potential for occupational lead poisoning.

<sup>e</sup> 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.

<sup>f</sup> The fiscal year 2019-20 Hazardous Substances Tax amount excludes Activity Fees of \$239.

<sup>g</sup> Revised. Beginning with fiscal year 2019-20, does not include Escheat Revenues.

<sup>h</sup> The fiscal year 2018-19 Hazardous Substances Tax amount excludes Activity Fees of \$1,776,221.

<sup>i</sup> 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.

<sup>j</sup> Effective January 1, 2005, the California Tire Fee was increased to \$1.75 per tire from \$1.00 per tire.

<sup>k</sup> 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 \$0.25 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.

<sup>l</sup> 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 was left for recycling.

<sup>m</sup> The Hazardous Substance (Superfund) Tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.

<sup>n</sup> The Tire Recycling Fee was charged for each tire left with a retail facility by a customer.

<sup>o</sup> 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.

<sup>p</sup> 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.

<sup>q</sup> 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.

## 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 2020-21**

Fiscal Year	Water Rights Fee <sup>a</sup>	Electronic Waste Recycling Fee <sup>b</sup>	Fire Prevention Fee	Lumber Products Assessment Fee <sup>c</sup>
2020-21	\$25,302,000	\$103,903,000	\$13,000 <sup>d</sup>	\$63,580,000
2019-20	23,824,000	92,758,000	30,000 <sup>d</sup>	50,379,000
2018-19	19,815,000	87,273,000	598,000 <sup>d</sup>	30,302,000
2017-18	17,761,000	83,077,000	15,330,000 <sup>d</sup>	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 <sup>e</sup>	35,441,000
2012-13	13,625,000	86,890,000	75,202,000 <sup>e</sup>	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	-	-	-

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

<sup>a</sup> Effective January 1, 2004, this fee is collected from water rights owners.

<sup>b</sup> 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.

<sup>c</sup> 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 into the Timber Regulation and Forest Restoration Fund.

<sup>d</sup> Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

<sup>e</sup> 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.



## OTHER TAXES AND FEES

**TABLE 37A — eWaste Fee Collections<sup>a</sup> - Fiscal Years 2004-05 to 2020-21**

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
2020-21	\$49,079,000	\$33,102,000	\$23,019,000	\$105,200,000
2019-20	40,593,000 <sup>b</sup>	33,104,000 <sup>b</sup>	23,231,000 <sup>b</sup>	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 <sup>c</sup>	30,905,000 <sup>c</sup>	17,674,000 <sup>c</sup>	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 <sup>d</sup>	37,140,000 <sup>d</sup>	17,265,000 <sup>d</sup>	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000 <sup>e</sup>	79,127,000 <sup>e</sup>	32,368,000 <sup>e</sup>	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 <sup>f</sup>	71,891,000 <sup>f</sup>	26,075,000 <sup>f</sup>	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 <sup>g</sup>	25,765,000 <sup>g</sup>	1,339,000 <sup>g</sup>	32,502,000

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

<sup>a</sup> 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.

<sup>b</sup> 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.

<sup>c</sup> 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.

<sup>d</sup> 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.

<sup>e</sup> 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.

<sup>f</sup> 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.

<sup>g</sup> 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 screen size, measured diagonally.

## OTHER TAXES AND FEES

**TABLE 37B — Reported Consumption of Covered Electronic Devices<sup>a</sup> - Fiscal Years 2004-05 to 2020-21**

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
2020-21	12,269,650	6,620,364	3,836,435	22,726,449
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

<sup>a</sup> Figures in this table represent the units of covered electronic devices consumed as reported on monthly tax returns.

## TIMBER YIELD TAXES

**TABLE 38A — Timber Yield Tax and Timber Reserve Fund Tax Statistics - 1977 to 2020**

Calendar Year	Market Value of Timber Harvest	Timber Yield Tax		Timber Reserve Fund	
		Rate <sup>a</sup>	Net Revenue	Rate <sup>a</sup>	Net Revenue
2020	\$320,200,000	2.9%	\$11,477,000	-	-
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	- <sup>b</sup>	\$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 <sup>c</sup>	6.0%	23,822,000 <sup>c</sup>	0.5%	1,985,000 <sup>c</sup>

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

<sup>a</sup> In effect for the year. The rate is set annually in December.

<sup>b</sup> A sunset provision terminated the reserve fund tax at the end of 1982.

<sup>c</sup> 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<sup>a</sup> Statistics by County - 2020**

County	Net Volume <sup>b</sup> (in board feet)	Market Value <sup>c</sup>	County	Net Volume <sup>b</sup> (in board feet)	Market Value <sup>c</sup>
Alameda	–	–	Placer	35,438	\$6,132,721
Alpine	5	\$5	Plumas	106,062	16,571,390
Amador	19,718	3,102,503	Riverside	–	–
Butte	60,220	8,413,434	Sacramento	–	–
Calaveras	28,530	3,968,758	San Benito	–	–
Colusa	1,518	166,741	San Bernardino	–	–
Contra Costa	–	–	San Diego	–	–
Del Norte	51,781	17,846,713	San Francisco	–	–
El Dorado	81,840	11,410,257	San Joaquin	–	–
Fresno	14,260	753,767	San Luis Obispo	–	–
Glenn	5,427	746,670	San Mateo	1,114	684,130
Humboldt	227,355	77,368,259	Santa Barbara	–	–
Imperial	–	–	Santa Clara	1,661	981,660
Inyo	–	–	Santa Cruz	10,171	6,357,298
Kern	612	34,069	Shasta	212,779	40,391,638
Kings	–	–	Sierra	26,531	4,674,920
Lake	749	31,522	Siskiyou	144,021	26,905,681
Lassen	106,978	11,617,957	Solano	–	–
Los Angeles	–	–	Sonoma	11,383	4,562,773
Madera	6,838	416,079	Stanislaus	–	–
Marin	–	–	Sutter	–	–
Mariposa	3,593	230,381	Tehama	52,207	9,241,401
Mendocino	114,458	48,105,513	Trinity	42,907	5,962,713
Merced	–	–	Tulare	2,322	77,458
Modoc	33,936	4,080,270	Tuolumne	40,775	5,274,253
Mono	–	–	Ventura	–	–
Monterey	–	–	Yolo	–	–
Napa	295	28,610	Yuba	10,064	2,160,621
Nevada	13,545	1,909,996	<b>Total</b>	<b>1,469,093</b>	<b>\$320,210,161</b>
Orange	–	–			

<sup>a</sup> Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections. The actual amount of timber produced for the year may differ from the amounts reported here due to delinquent taxpayer filings.

<sup>b</sup> 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.

<sup>c</sup> Value of the timber immediately before cutting.





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