



ANNUAL REPORT

2022-23



LETTER FROM THE DIRECTOR



The Honorable Gavin Newsom Governor of California

July 2024

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 2022-23.

In fiscal year 2022-23, the California Department of Tax and Fee Administration (CDTFA) supported California's state and local government finance system by administering 40 tax and fee programs that generated \$96.2 billion in revenue. In addition to the \$65.2 billion in revenue collected for the state, CDTFA distributed \$31 billion to California's counties, cities, and special taxing districts.

The tax and fee programs we administer help fund essential services for all Californians. We are dedicated to fairly and equitably meeting the needs of taxpayers, from translating our resources into multiple languages to exploring ways to make filing taxes easier. We have partnered with other state agencies and local law enforcement to level the playing field for cannabis businesses by taking action against illegal cannabis operations.

Our total costs for all operations in fiscal year 2022-23 were \$623.3 million, only 65 cents for every \$100 of revenue collected, compared to 81 cents for every \$100 collected at the start of the pandemic. Of that amount, \$305 million came from the General Fund.

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

Sincerely,

Nicolas Maduros
Director

CONTENTS

Profile	1
About CDTFA.....	2
Mission.....	2
Core Principles.....	2
Tax and Fee Programs, Fiscal Year 2022-23	3
CDTFA at a Glance: Revenues.....	4
CDTFA at a Glance: Revenue for Local Disbursement	5
Revenues and Operations	7
Sales and Use Taxes.....	8
District Transactions (Sales) and Use Taxes.....	10
Bradley-Burns Payments to Cities and Counties	14
Bradley-Burns Payments to Cities and Counties (map)	15
Sales and Use Tax Operations.....	16
Special Tax and Fee Programs	18
Special Tax and Fee Programs Operations	19
Taxes and Fees Administered by CDTFA	21
Appeals	27
Sales and Use Taxes and Special Taxes and Fees	28
Settlement and Offer in Compromise Programs.....	28
Economic Analysis	29
California Real Gross Domestic Product	30
Personal Income.....	31
Taxable Sales.....	32
Sales and Use Tax Permits	34
Sources of State Revenue, Fiscal Year 2022-23.....	35
Taxpayer Resources	37
Customer Service Center: 1-800-400-7115 (TTY:711).....	38
Taxpayers and Public Outreach	38
New Industry and Tax and Fee Guides.....	38
Statewide Compliance and Outreach Program	39
Taxpayer Assistance.....	40
Surveys	41
Statistical Tables	43
Statistical Table Index.....	44

PROFILE



About CDTFA

The California Department of Tax and Fee Administration (CDTFA) administers California's sales and use, fuel, tobacco, alcohol, and cannabis taxes, as well as a variety of other taxes and fees that fund specific state programs. CDTFA-administered programs generated more than \$96.2 billion in fiscal year 2022-23, which supported local essential services such as transportation, public safety and health, libraries, schools, social services, and natural resource management programs through the distribution of tax dollars going directly to local communities.

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

Mission

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

Core Principles

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

- We are building the nation's most effective revenue 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 we recognize that old methods 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. Recognizing that our taxpayers represent the full diversity of California and include businesses small and large, we are committed to serving them equitably and making our programs accessible for all.
- 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 2022-23

Sales and Use Tax Programs

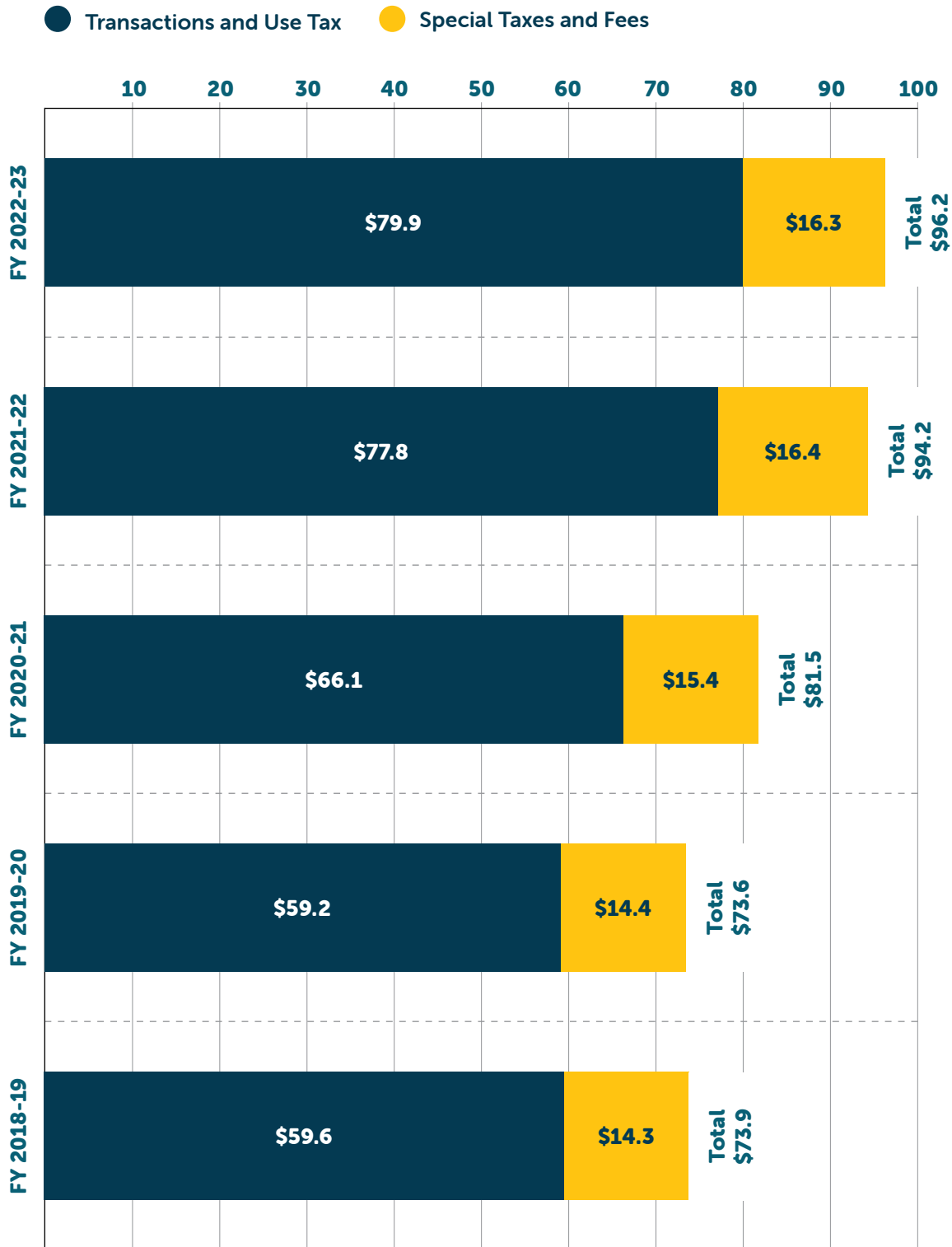
Sales and Use Tax
Bradley-Burns Uniform Local Sales and Use Tax
District Transactions (Sales) and Use Tax

Special Tax and Fee Programs

Aircraft Jet Fuel Tax
Alcoholic Beverage Tax
California Tire Fee
Cannabis Excise Tax
California Electronic Cigarette 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 (911)
Emergency Telephone Users Surcharge (988)
Energy Resources Surcharge
Environmental Mitigation Surcharge
Hazardous Waste Environmental Fee
Hazardous Waste Facility Fee
Hazardous Waste Generation and Handling Fee
Home Protection for Seniors, Severely Disabled, Families,
and Victims of Wildlife or Natural Disasters Act
Insurance Tax
Integrated Waste Management Fee
International Fuel Tax Agreement (IFTA)
Interstate Diesel Fuel User Tax
Lead-Acid Battery Fees
Lithium Extraction Excise Tax
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

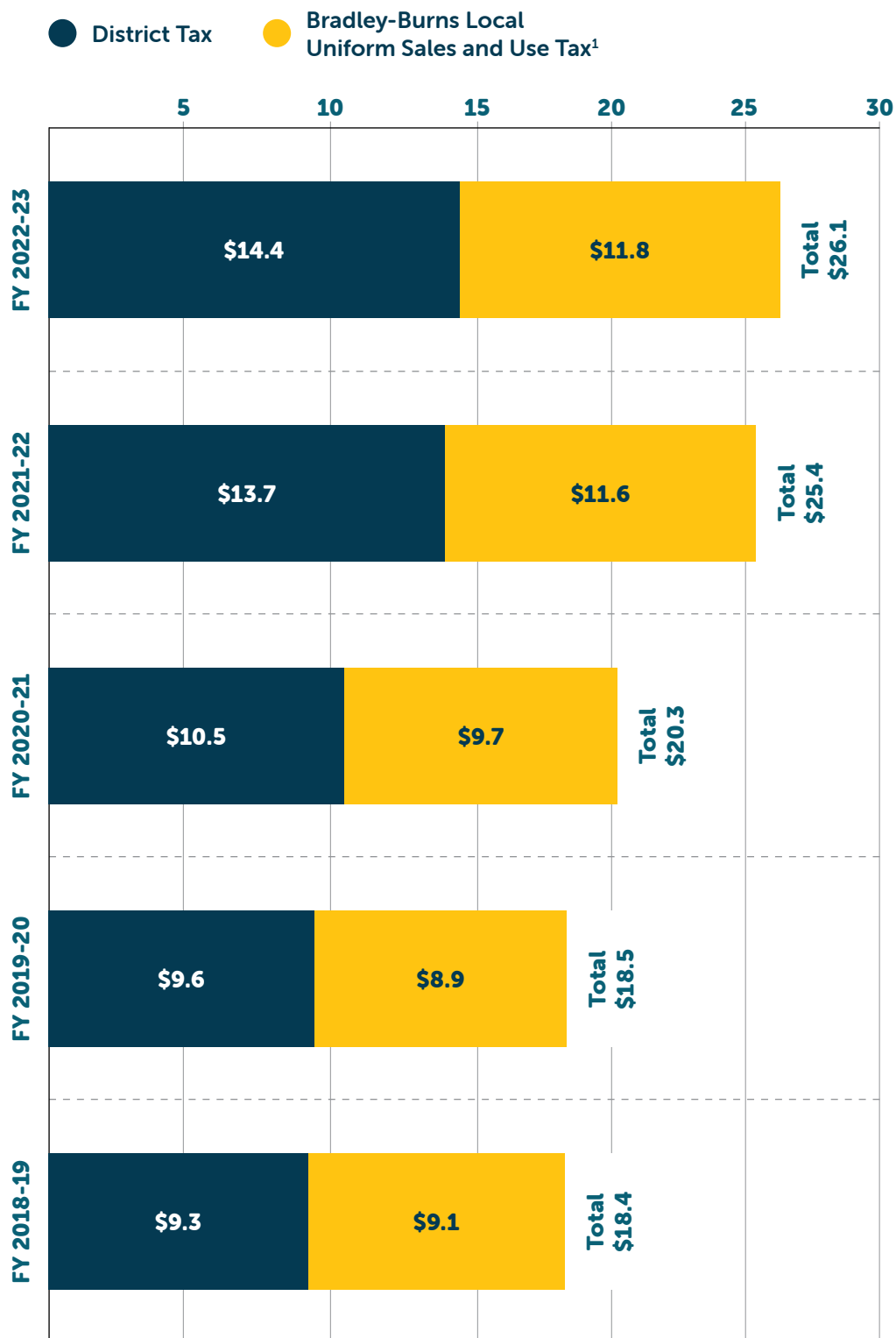


CDTFA at a Glance: Revenues (dollars in billions)



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.

¹ The Bradley-Burns Uniform Local Sales and Use Tax includes 0.25 percent county transportation tax and 1.00 percent local jurisdiction. See [page 9](#) for details.



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 \$79.9 billion in fiscal year 2022-23, an increase of 2.6 percent from the \$77.9 billion total in fiscal year 2021-22.

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 2022-23 included:

- \$34.8 billion allocated to the state’s General Fund;
- \$14.4 billion in special district transactions (sales) and use taxes (rates vary by district);
- \$11.8 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;
- \$9.4 billion allocated to the state’s Local Revenue Fund 2011 (tax rate of 1.0625 percent);
- \$4.8 billion allocated to the Local Public Safety Fund (tax rate of 0.50 percent); and
- \$4.8 billion allocated to the state’s Local Revenue Fund (tax rate of 0.50 percent).

Sales and use tax allocations to the General Fund were 2.3 percent higher than in fiscal year 2021-22.



2022-23 Sales and Use Tax Revenues

	Billions of Dollars FY 2022-23	Billions of Dollars FY 2021-22	Change From FY 2021-22
State General Fund	\$34.8	\$34.0	2.3%
Special District	14.4	13.7	4.7%
Bradley-Burns	11.8	11.6	1.0%
Local Revenue Fund 2011	9.4	9.1	2.8%
Local Public Safety Fund	4.8	4.7	2.7%
Local Revenue Fund	4.8	4.7	2.7%
TOTAL	\$79.9	\$77.8	2.6%

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

Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2022-23, 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 local jurisdictions.

City and county local tax distributions are detailed in Tables 21A and 21B in the Statistical Tables section of this report.



2022-23 Local Sales and Use Tax Revenues

	Billions of Dollars FY 2022-23	Billions of Dollars FY 2021-22	Change From FY 2021-22
City and County Taxes (1.00%)	\$9.4	\$9.3	1.0%
County Transportation Tax (0.25%)	2.4	2.3	1.0%
Transactions and Use Tax	14.4	13.7	4.7%
TOTAL	\$26.1	\$25.4	3.0%

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, undocumented vessels, and sales of property that is delivered to the purchaser.

In fiscal year 2022-23, CDTFA administered 411 district taxes (67 countywide districts, 340 citywide districts, and four 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 2022-23:



New District Taxes, FY 2022-23

Effective October 1, 2022	
District	Rate
City of Pacific Grove General Transactions and Use Tax	1.500%
City of San Pablo 2022 Transactions and Use Tax	0.500%
City of Susanville Transactions and Use Tax	1.000%
City of Torrance Transactions and Use Tax	0.500%
Marin Parks, Open Space, and Sustainable Agriculture Transactions and Use Tax	0.250%
Mariposa County Healthcare 2022 Transactions and Use Tax	1.000%

Effective April 1, 2023	
District	Rate
City of Atwater 2022 Police, Fire, and 911 Emergency Response Transactions and Use Tax	1.000%
City of Avenal Transactions and Use Tax	1.000%
City of Baldwin Park Transactions and Use Tax	0.750%
City of Blue Lake Essential Services Transactions and Use Tax	1.000%
City of Brisbane Transactions and Use Tax	0.500%
City of Chico Transactions and Use Tax	1.000%
City of Colton Transactions and Use Tax	1.000%
City of Colusa Transactions and Use Tax	1.000%
City of Elk Grove Transactions and Use Tax	1.000%
City of Ferndale Police and Essential Services Transactions and Use Tax	0.750%
City of Galt General Transactions and Use Tax	1.000%
City of Larkspur Disaster Preparedness and Essential Services Transactions and Use Tax	0.250%
City of McFarland Transactions and Use Tax	1.000%
City of Modesto Transactions and Use Tax	1.000%
City of Monterey Park Transactions and Use Tax	0.750%
City of Ontario Transactions and Use Tax	1.000%
City of Pacifica Transactions and Use Tax	0.500%
City of Ridgecrest 2022 Temporary Transactions and Use Tax	1.000%
City of Sand City 2023 General Purpose Transactions and Use Tax	1.500%
City of Malibu Transactions and Use Tax	0.500%

New District Taxes, FY 2022-23 (continued)

Effective April 1, 2023	
District	Rate
City of Sausalito 2023 Transactions and Use Tax	1.000%
City of Solana Beach Local Streets, Infrastructure, Emergency, and Municipal Services Transactions and Use Tax	1.000%
City of Solvang Local Control Essential Services Transactions and Use Tax	1.000%
City of Sonora Essential Services Transactions and Use Tax	1.000%
City of Tehachapi Transactions and Use Tax	1.000%
City of Vallejo Additional Transactions and Use Tax	0.875%
City of Walnut Creek Transactions and Use Tax	0.500%
City of Watsonville Community Investment Transactions and Use Tax	0.500%
City of Westminster 2023 Transactions and Use Tax	1.000%
Colusa County Emergency Medical Ground Transport Transactions and Use Tax	0.500%
Kern County Unincorporated Area Public Safety, Vital Services, and Local Control Transactions and Use Tax	1.000%
Mendocino County 2023 Mental Health Treatment Act Tax	0.125%
Mendocino County Essential Services Transactions and Use Tax	0.250%
Mendocino Library 2023 Special Transactions and Use Tax	0.250%
Town of San Anselmo 2023 Transactions and Use Tax	1.000%

Expired District Taxes, FY 2022-23

Expired September 30, 2022	
District	Rate
City of Pacific Grove Transactions and Use Tax	1.000%
City of San Pablo Reduction Transactions and Use Tax	0.250%

Expired December 31, 2022	
District	Rate
City of Westminster Transactions and Use Tax	1.000%

Expired District Taxes, FY 2022-23 (continued)

Expired March 31, 2023	
District	Rate
City of Atwater Public Safety Transactions and Use Tax	0.500%
City of Sand City 2015 General Purpose Transactions and Use Tax	1.000%
City of Sausalito 2014 Transactions and Use Tax	0.500%
Mendocino County Mental Health Treatment Act Tax	0.500%
Mendocino Library Special Transactions and Use Tax	0.125%
Town of San Anselmo Transactions and Use Tax	0.500%

Extended District Taxes, FY 2022-23

Effective October 1, 2022	
District	Rate
City of Woodland Supplemental Transactions and Use Tax	0.250% (through 9-30-2032)
Fresno County Zoo Authority Transactions and Use Tax	0.100% (through 3-31-2040)

Effective January 1, 2023	
District	Rate
City of Long Beach 2023 Transactions and Use Tax	0.750% (through 9-30-2027)

Effective April 1, 2023	
District	Rate
City of Santa Rosa Public Safety Transactions and Use Tax	0.250% (through 3-31-2045)
City of Union City Transactions and Use Tax	0.500% (through 3-31-2034)

Bradley-Burns Payments to Cities and Counties

	County	Payments Distributed	Range		County	Payments Distributed	Range
●	Alpine	\$394,021	< \$3M	●	Merced	\$55,124,948	\$50-100M
●	Sierra	\$428,617	< 3M	●	Butte	\$57,428,167	50-100M
●	Trinity	\$1,522,321	< 3M	●	Santa Cruz	\$59,823,823	50-100M
●	Modoc	\$1,540,160	< 3M	●	Napa	\$60,525,939	50-100M
●	Mariposa	\$3,190,832	3-6M	●	Yolo	\$72,289,200	50-100M
●	Plumas	\$4,367,474	3-6M	●	Marin	\$72,870,505	50-100M
●	Lassen	\$4,696,507	3-6M	●	San Luis Obispo	\$87,746,074	50-100M
●	Del Norte	\$4,727,796	3-6M	●	Monterey	\$120,600,233	100-200M
●	Mono	\$5,646,694	3-6M	●	Santa Barbara	\$123,130,924	100-200M
●	Inyo	\$5,895,135	3-6M	●	Solano	\$130,977,871	100-200M
●	Colusa	\$7,157,722	6-10M	●	Tulare	\$143,597,165	100-200M
●	Calaveras	\$7,719,175	6-10M	●	Sonoma	\$152,821,087	100-200M
●	Amador	\$7,777,375	6-10M	●	Stanislaus	\$161,358,317	100-200M
●	Glenn	\$7,924,671	6-10M	●	Placer	\$164,951,681	100-200M
●	Lake	\$10,155,541	10-30M	●	Ventura	\$238,952,018	200-500M
●	Siskiyou	\$10,603,902	10-30M	●	San Francisco	\$249,733,177	200-500M
●	Yuba	\$12,615,289	10-30M	●	San Mateo	\$276,835,952	200-500M
●	Tuolumne	\$12,669,129	10-30M	●	Contra Costa	\$280,583,856	200-500M
●	San Benito	\$12,837,012	10-30M	●	San Joaquin	\$289,229,043	200-500M
●	Tehama	\$15,256,334	10-30M	●	Kern	\$290,063,407	200-500M
●	Mendocino	\$22,846,184	10-30M	●	Fresno	\$300,419,643	200-500M
●	Nevada	\$24,312,329	10-30M	●	Sacramento	\$454,298,556	200-500M
●	Humboldt	\$28,673,569	10-30M	●	Alameda	\$571,387,838	500-2.7B
●	Sutter	\$29,751,282	10-30M	●	Santa Clara	\$721,694,704	500-2.7B
●	Madera	\$32,922,742	30-50M	●	San Bernardino	\$743,476,341	500-2.7B
●	Kings	\$32,994,440	30-50M	●	Riverside	\$781,613,970	500-2.7B
●	El Dorado	\$41,935,314	30-50M	●	San Diego	\$1,013,682,407	500-2.7B
●	Imperial	\$44,136,645	30-50M	●	Orange	\$1,108,362,008	500-2.7B
●	Shasta	\$50,996,588	50-100M	●	Los Angeles	\$2,680,134,734	500-2.7B

Bradley-Burns Payments to Cities and Counties (map)



Sales and Use Tax Operations

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

As of June 30, 2023, the number of sales and use tax permits decreased by 5.13 percent from the previous year to a total of 1,038,753, representing 1,192,627 business locations. Over the course of the fiscal year, CDTFA processed 2,462,658 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, issues estimated tax returns for delinquent returns, and collects outstanding taxes. In fiscal year 2022-23, CDTFA collected more than \$1.09 billion in sales and use taxes from compliance activities.

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 2022-23, revenues totaled almost \$1.1 billion, including:

- \$54 million collected by CDTFA's Consumer Use Tax Section,
- \$1 billion collected by the [Department of Motor Vehicles \(DMV\)](#), and
- \$4.4 million collected by the [Department of Housing and Community Development \(HCD\)](#).

Consumer use tax returns decreased by two percent from the prior year.

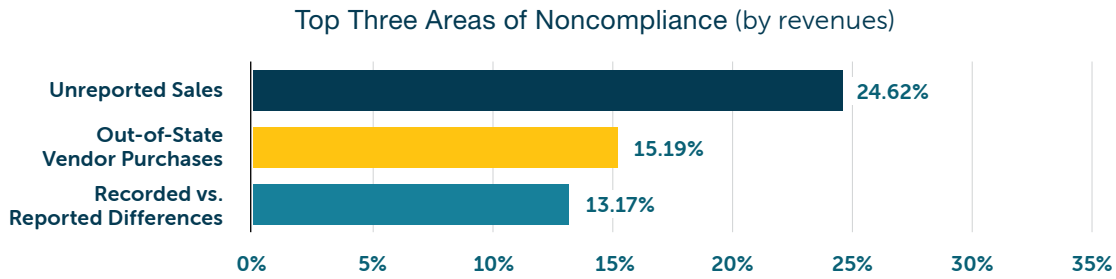
Audit Program

CDTFA maintains a robust audit program to ensure businesses report the correct amount of tax. The program audits approximately one percent of active accounts each year, concentrating on those most likely to be inaccurate in their tax reporting. Our audit team members analyze complex computer accounting systems and develop efficient and effective audit methods utilizing Computer Audit Specialists. In fiscal year 2022-23, the sales and use tax audit program disclosed net deficiencies of nearly \$755.2 million. Taxpayers also received more than \$178.2 million in sales and use tax refunds.

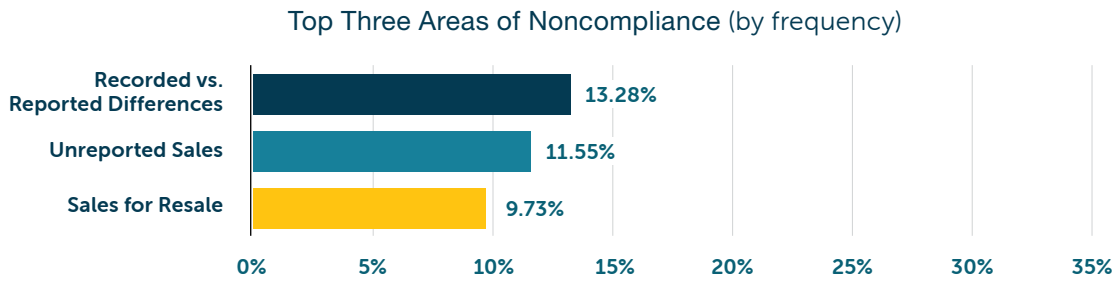
Areas of Taxpayer Noncompliance

The top categories of taxpayer noncompliance or inconsistency of administration for fiscal year 2022-23, beginning with the highest area of noncompliance and in order of decreasing revenue assessments, are:

1. **Unreported Sales**—Sales made by the taxpayer that were not reported on sales and use tax returns.
2. **Out-of-State Vendor Purchases**—Assessments made for purchases of tangible personal property from out-of-state vendors not collecting California use tax.
3. **Recorded vs. Reported Differences**—Sales recorded by the taxpayer that were not properly reported on sales and use tax returns.



The top three areas of noncompliance by revenue assessments accounted for more than 52 percent of the revenues assessed by the audit program.



The top three areas of noncompliance by frequency accounted for more than 34 percent of all incidents of noncompliance disclosed by the audit program in fiscal year 2022-23.



Special Tax and Fee Programs

In fiscal year 2022-23, CDTFA administered 37 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 2022-23, CDTFA-administered special tax and fee program revenues totaled \$16.3 billion, a decrease of 0.5 percent from fiscal year 2021-22 total revenues of \$16.4 billion. Fuel taxes totaled \$8.7 billion, while alcohol, tobacco, and cannabis taxes totaled approximately \$2.6 billion.



2022-23 Special Taxes and Fees Revenues

	Billions of Dollars FY 2022-23	Billions of Dollars FY 2021-22	Change From FY 2021-22
Fuel	\$8.7	\$8.5	1.9%
Alcohol and Tobacco	2.1	2.3	-9.7%
Cannabis	0.5	0.9	-44.8%
All Other Special Taxes and Fees	5.1	4.7	8.4%
TOTAL	\$16.3	\$16.4	-0.5%

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) has the primary responsibility for auditing accounts for more than 20 special tax and fee programs. Additionally, ACB's team members analyze and initiate refunds, evaluate and process petitions for redetermination and administrative protests, and perform field and desk audits. The audit team members analyze complex computer accounting systems and develop efficient and effective audit methods utilizing Computer Audit Specialists.

In fiscal year 2022-23, special tax and fee audits disclosed net deficiencies of more than \$398.2 million and identified nearly \$8.0 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 performs functions such as processing returns and payments for over 25 special tax and fee programs and providing direct assistance to the businesses and organizations that pay special taxes and fees. In fiscal year 2022-23, this team processed 477,080 special tax and fee returns.

The Motor Carrier Office within the Audit and Carrier Bureau 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.





TAXES AND FEES ADMINISTERED BY CDTFA



TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2022-23

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2023	Tax Rate	FY 22-23 Revenues/Change from FY 21-22	Fund Allocation (How Funds Are Used)	
SALES AND USE TAXES							
Sales and Use Tax (SUT)	Sales tax–1933	Sales of merchandise or goods	Retailers of merchandise or goods; purchasers, under certain circumstances: 1,038,753, representing 1,192,627 business locations	Of the 7.25% uniform statewide rate, 6% represents state sales and use tax	\$34.8 billion; 2.3%	3.9375% General Fund	
	Use tax–1935	Use, storage, or other consumption of property when sales tax is not applicable			\$9.4 billion; 2.8%	1.0625% Local Revenue Fund 2011	
					\$4.8 billion; 2.7%	0.50% Local Revenue Fund	
					\$4.8 billion; 2.7%	0.50% Local Public Safety Fund	
Bradley-Burns Uniform Local Sales and Use Tax	1956	Same as Sales and Use Tax above	Same as Sales and Use Tax above	Of the 7.25% uniform statewide rate, 1.25% represents the local portion	\$11.8 billion; 1.0%	1.00% County and incorporated city general funds 0.25% County transportation funds	
District Transactions and Use Tax	1970	See above; applies to transactions within special tax districts and certain shipments into them	Same as Sales and Use Tax above	Ranges from 0.1% to 1.5% per tax	\$14.4 billion; 4.7%	Special tax districts (for example: transportation, hospitals, schools, libraries, open space, other)	
SPECIAL TAXES AND FEES							
Alcoholic Beverage Tax¹	1933	Sale of alcoholic beverages	People manufacturing, selling, or importing alcoholic beverages: 10,288	<i>(All rates per gallon)</i> 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	\$420.5 million; -2.5%	General Fund (for example: education, public safety, health and social services programs, resource management, other)	
California Tire Fee	1991	New tires purchased from a retailer	Retailers selling new tires; purchasers under certain circumstances: 12,968	\$1.75 per tire	\$61.6 million; 2.2%	California Tire Recycling Management Fund for recycling, disposal, and reuse of used tires; Air Pollution Control Fund for mitigation of air pollution from used tires	
Cannabis Excise Tax	2018	Retail sales of cannabis and cannabis products	Retailers selling cannabis or cannabis products: 1,861	15% of gross receipts (effective 01-01-2023)	\$515.8 million; N/A	Cannabis Tax Fund for youth programs, environmental cleanup, law enforcement, drug prevention programs, and to support the cannabis program and other uses	
Childhood Lead Poisoning Prevention Fee	1993	Motor vehicle fuel; architectural coatings; lead releases into California air	The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air: 530	Re-established each reporting year by the Department of Public Health	\$32.2 million; 3.4%	Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention program for children	
Cigarette and Tobacco Products	California Electronic Cigarette Excise Tax	2022	Retail sales of electronic cigarettes	Electronic cigarette retailers: 14,773	12.5% of retail sales price (effective 07-01-2022)	\$59.5 million; N/A	California Electronic Cigarette Excise Tax Fund
	Cigarette and Tobacco Products Licensing	2004	The activity of selling cigarettes and tobacco products in California requires licensing of manufacturers, distributors, wholesalers, importers, and retailers of cigarettes and tobacco products	Cigarette and tobacco products manufacturers and importers: 261; Cigarette and tobacco products distributors: 836; Cigarette and tobacco products wholesalers: 457; Cigarette and tobacco products retailers: 27,732	Sellers of cigarettes and tobacco products must be licensed. License fees depend on type(s) of product or activity.	\$10.0 million; -7.6%	Cigarette and Tobacco Products Compliance Fund for administering and enforcing the Cigarette and Tobacco Products Licensing Act of 2003

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2022-23

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2023	Tax Rate	FY 22-23 Revenues/Change from FY 21-22	Fund Allocation (How Funds Are Used)	
SPECIAL TAXES AND FEES							
Cigarette and Tobacco Products	Cigarette Tax	1959	Cigarette distributions	Cigarette manufacturers: 24; Cigarette distributors/importers: 134; Cigarette wholesalers: 187; Cigarette consumers who buy directly from out-of-state vendors: 72	\$2.87 per pack of 20 cigarettes (effective 04-01-2017)	\$1.4 billion; -14.6%	\$0.02 Breast Cancer Fund \$0.10 General Fund \$0.25 Special Fund 1— see below \$0.50 Special Fund 2— see below \$2.00 Special Fund 3— see below
	Tobacco Products Tax	1989	Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, snuff, e-cigarettes, and any products containing tobacco or nicotine	Tobacco products distributors: 767; Tobacco products manufacturers and importers: 180; Tobacco products wholesalers: 329	61.74% of wholesale cost (effective 07-01-2022)	\$177.5 million; -15.1% ²	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
Fuel Taxes	Aircraft Jet Fuel Tax	1969	Sales of jet fuel	Jet fuel dealers: 214	\$0.02 per gallon	\$4.0 million; -5.2%	State Transportation Fund, Aeronautics Account for airport programs
	Diesel Fuel Tax	1995	Diesel fuel upon removal from the rack, importation into the state, or blending below the rack	Suppliers of diesel fuel: 218; Other accounts: 2,599	\$0.410 per gallon (effective 07-01-2022)	\$1.4 billion; 0.7%	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
	International Fuel Tax Agreement (IFTA) Interstate User Tax	1995	Diesel fuel used to operate qualified motor vehicles on California highways	Motor carriers who use diesel fuel in interstate operations: 36,160	\$0.853 per gallon (effective 07-01-2022)	\$169.5 million; 7.9%	Same as Diesel Fuel Tax
	Interstate Diesel Fuel User Tax	1995	Diesel fuel used to operate qualified motor vehicles on California highways	Motor carriers who use diesel fuel in interstate operations: 1,108	\$0.853 per gallon (effective 07-01-2022)	Included with revenue for diesel fuel	Same as Diesel Fuel Tax
	Motor Vehicle Fuel Tax	2002 ³	Motor vehicle fuel upon removal from the rack, importation into the state, or blending below the rack	Gasoline suppliers: 188; Other accounts: 149	\$0.539 per gallon (effective 07-01-2022)	\$7.3 billion; 2.1%	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
	Use Fuel Tax	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: 1,167	\$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, LNG, and certain other fuels (various effective dates)	Included with revenue for diesel fuel	Same as Diesel Fuel Tax
	Electronic Waste Recycling Fee	2005	Certain new or refurbished televisions, computer monitors, laptop computers, and other devices (referred to as Covered Electronic Devices [CEDs])	Retailers of new or refurbished CEDs, purchasers under certain circumstances: 6,147	Fee ranges from \$4.00 to \$6.00 imposed on the retail sale to consumers, depending on the screen size, measured diagonally (effective 01-01-2020)	\$82.3 million; -4.4%	Electronic Waste and Recovery Recycling Account funds electronic waste recycling programs that, over time, will reduce the amount of hazardous waste in landfills
	Energy Resources Surcharge	1975	Use of electricity	Electrical energy consumers and utilities: 305	\$0.00030 per kilowatt hour (thirty-hundredths of a mill) (effective 01-01-2019)	\$71.7 million; 2.0%	Energy Resources Programs Account funds ongoing energy programs and projects
	Environmental Mitigation Surcharge	2027	Certain single-use packaging and plastic single-use food service ware	Producer responsibility organizations (PRO): 0	\$500 million flat fee paid each year	N/A	For purposes relating to mitigating the environmental impacts of plastic

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2022-23

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2023	Tax Rate	FY 22-23 Revenues/Change from FY 21-22	Fund Allocation (How Funds Are Used)	
SPECIAL TAXES AND FEES							
Hazardous Substances Tax Law	Environmental Fee	1989	Activity by certain types of organizations	Businesses and organizations with at least 100* employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials: 29,608	\$1,261–\$54,100 per year based on the number of workers employed in California more than 500 hours annually (effective 01-01-2022)	\$117.2 million; 69.6%	Toxic Substances Control Account for cleanup of contaminated sites
	Facility Fee	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities: 106	\$180–\$949,100 per year, depending on the type of permit held by the facility (effective 07-01-2022)	\$14.4 million; 154.9%	Hazardous Waste Control Account for regulation of hazardous waste management
	Generation and Handling Fee⁵	2022	Generation of hazardous waste at a specific site	Generators of hazardous waste: 4,919	\$49.25 per ton or portion of a ton per site for five or more tons of hazardous waste (effective 01-01-2022)	\$47.5 million; 42.5%	Hazardous Waste Control Account for regulation of hazardous waste management
Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act⁶	2021	Real property	Counties/local agencies will receive prorated fund allocations based on reported losses and availability of funds. Registration will be completed by all California counties: 58. They will register for any localities in their county.	N/A	N/A	15% County Revenue Protection Fund 75% California Fire Response Fund	
Insurance Tax¹⁷	1911	Gross premiums, ocean marine insurance underwriting profits, and title insurance company income	Insurance companies: 2,511; Surplus line brokers: 205	5.00% ocean marine, 3.00% surplus line brokers, 2.35% all others	\$3.0 billion; 6.5%	General Fund	
Integrated Waste Management Fee	1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators: 137	\$1.40 per ton—solid waste; \$0.75 per ton—wood waste	\$55.2 million; -5.0%	Integrated Waste Management Account for landfill-related environmental programs	
Lead-Acid Battery Fees	2017	Purchases of replacement lead-acid batteries by consumers and sales of lead-acid batteries by manufacturers to dealers, wholesalers, or distributors	Lead-acid battery manufacturers: 75; Lead-acid battery retailers: 6,541	\$2.00 California Battery Fee (fee increased from \$1.00 to \$2.00 effective 04-01-2022); \$2.00 Manufacturer Battery Fee (fee increased from \$1.00 to \$2.00 effective 04-01-2022)	\$30.6 million; 51.2%	Lead-Acid Battery Cleanup Fund for cleanup of areas contaminated by lead-acid battery facilities	
Lithium Extraction Excise Tax	2023	Extraction of lithium from geothermal fluid, spodumene ore, rock, minerals, clay, or any other naturally occurring substance in California	Producers extracting lithium: 0	\$400–\$800 per metric ton based on cumulative metric tons extracted	\$0	Lithium Extraction Excise Tax Fund for counties with lithium extraction and for the Salton Sea restoration projects and grants	
Lumber Products Assessment	2013	Purchases of lumber products and engineered wood products for use in California	Retailers selling lumber or engineered wood products: 3,873	1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products	\$71.2 million; -14.5%	Timber Regulation and Forest Restoration Fund for the regulation and care of the state's forests	
Marine Invasive Species Fee	2000	Ships with ballast water entering California from outside a defined coastal zone	Owners and operators of vessels entering California ports: 2,492	\$1,000 per qualifying vessel voyage (effective 04-01-2017)	\$5.1 million; -0.6%	Marine Invasive Species Control Fund to support a program that reduces the risk of non-native species introduction into the state's waters	
Natural Gas Surcharge	2001	Natural gas used by customers of a public utility gas corporation or interstate pipeline	Gas utility companies and gas consumers: 21	Varies, depending on utility's service area and program costs	\$805.8 million; 20.2%	Gas Consumption Surcharge Fund for programs for low-income assistance, energy conservation, and related purposes	
Occupational Lead Poisoning Prevention Fee	1991	Industrial activity by employers in certain industrial classifications	Employers with ten or more employees in industries with documented evidence of potential occupational lead poisoning: 10,918	\$413–\$4,734 per year based on the number of employees and industrial classification (effective 01-01-2023)	\$3.2 million; 2.9%	Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program	

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2022-23

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2023	Tax Rate	FY 22-23 Revenues/Change from FY 21-22	Fund Allocation (How Funds Are Used)	
SPECIAL TAXES AND FEES							
Oil Spill	Oil Spill Prevention and Administration Fee	1991	Crude oil, petroleum products, and renewable fuel received at marine terminals, refineries, renewable fuel receiving facilities, and fuel shipped from renewable fuel production facilities in California ⁸	Owners of crude oil, petroleum products, and renewable fuel at marine terminals, refineries, renewable fuel receiving facilities, and shipped from renewable fuel production facilities in California: 55	\$0.085 per barrel (effective 10-01-2021)	\$57.6 million; 7.4%	Oil Spill Prevention and Administration Fund to support oil spill prevention programs and the Oiled Wildlife Care Network to protect wildlife affected by oil spills
	Oil Spill Response Fee	1991	Petroleum products received at a marine terminal from out of state; crude oil transported out of state from a marine terminal; crude oil received at a refinery; petroleum products transported into the state via pipeline; and crude oil transported out of state via pipeline	Marine terminal operators, refinery operators, and pipeline operators: 36	\$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
Telecommunication Surcharges	Emergency Telephone Users Surcharge (911)	1977	Number of access lines that service users subscribe for use in California and purchases of prepaid mobile telephony services at retail	Telephone users, paid through telephone service suppliers: 653; Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,444	\$0.30 each access line and each retail purchase of prepaid mobile telephony services (effective 01-01-2020)	\$193.1 million; -3.0%	State Emergency Telephone Number Account for local agencies' operations of the 911 emergency system
	Emergency Telephone Users Surcharge (988)	2023	Number of access lines that service users subscribe for use in California and purchases of prepaid mobile telephony services at retail	Telephone users, paid through telephone service suppliers: 653; Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,444	\$0.08 each access line and each retail purchase of prepaid mobile telephony services (effective 01-01-2023)	\$24.5 million N/A	State Suicide and Behavioral Health Crisis Services Fund for the 988 suicide and crisis lifeline
	Local Charges for Prepaid Telephony Services	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: 2,444	Varies by local jurisdiction (0% - 14.8%)	\$1.9 million; -5.0%	Local taxing jurisdictions
Timber Yield Tax	1977	Timber harvested for forest products	Timber owners: 2,441	2.9% of immediate harvest value	\$8.7 million; -6.6%	Distributed to counties where timber was harvested	
Underground Storage Tank Maintenance Fee	1989	Petroleum products placed into underground storage tanks	Owners of underground fuel storage tanks: 7,619	\$0.02 per gallon	\$300.2 million; -4.9%	Underground Storage Tank Cleanup Fund to ensure cleanup of leaking underground petroleum storage tanks	
Water Rights Fee	2004	Applications for, and annual renewals of, water rights permits and licenses	Holders of, and applicants for, water rights permits and licenses: 13,198	Set each annual reporting period	\$29.5 million; 7.8%	Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights	

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

² 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 2022-23.

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

⁴ Effective January 1, 2022, the Environmental Fee applied to businesses and organizations with at least 100 employees in industry groups that use, generate, store, or conduct activities relating to hazardous materials.

⁵ Effective January 1, 2022, the Generator Fee was repealed and replaced by the new Generation and Handling Fee.

⁶ The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act (Proposition 19) was approved by voters in the November 3, 2020 general election.

⁷ Registration numbers reflect only those accounts registered with CDTFA for administrative purposes. Revenues reflect all companies in California.

⁸ Effective January 1, 2022, the Oil Spill Prevention and Administration (OSPA) fee applied to renewable fuel and requires renewable fuel receiving facilities and renewable fuel production facilities to collect the fee.



APPEALS



Sales and Use Taxes and Special Taxes and Fees

Taxpayers who disagree with CDTFA decisions regarding taxes or fees owed can seek resolution through the Department'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 2022-23 included:

- 1,469 sales and use tax appeals
- 217 consumer use tax appeals
- 111 special tax and fee appeals¹

Settlement and Offer in Compromise Programs

CDTFA is authorized by law to settle tax and fee disputes when appropriate. In fiscal year 2022-23, team members settled 513 cases for a total settlement amount of \$120.1 million. This included 507 sales and use tax cases settled for a total of \$118.6 million and six special tax and fee cases settled for \$1.5 million.

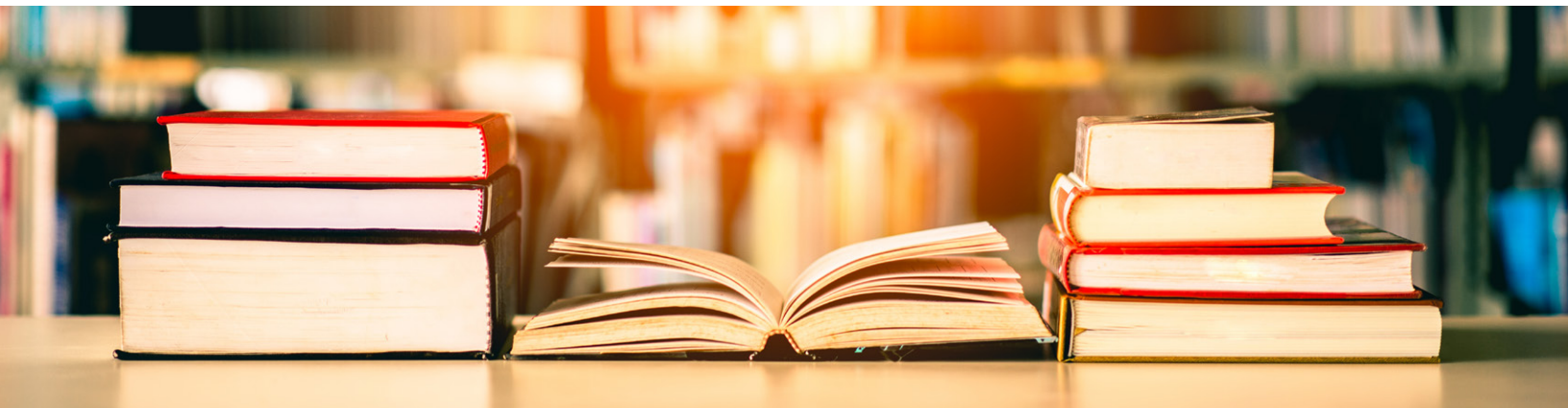
CDTFA also provides an Offer in Compromise Program for certain tax and fee final liabilities. Taxpayers may make an offer in compromise if they:

- 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, 2028, 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 2022-23, CDTFA approved 168 offers in compromise.

¹ During fiscal year 2022-23, CDTFA handled one Childhood Lead Poisoning Prevention Fee appeal.

The [California Department of Public Health \(CDPH\)](#) is responsible for decisions related to Childhood Lead Poisoning Prevention Fee appeals. The remaining 110 appeals related to other special tax and fee programs and were processed by CDTFA team members.



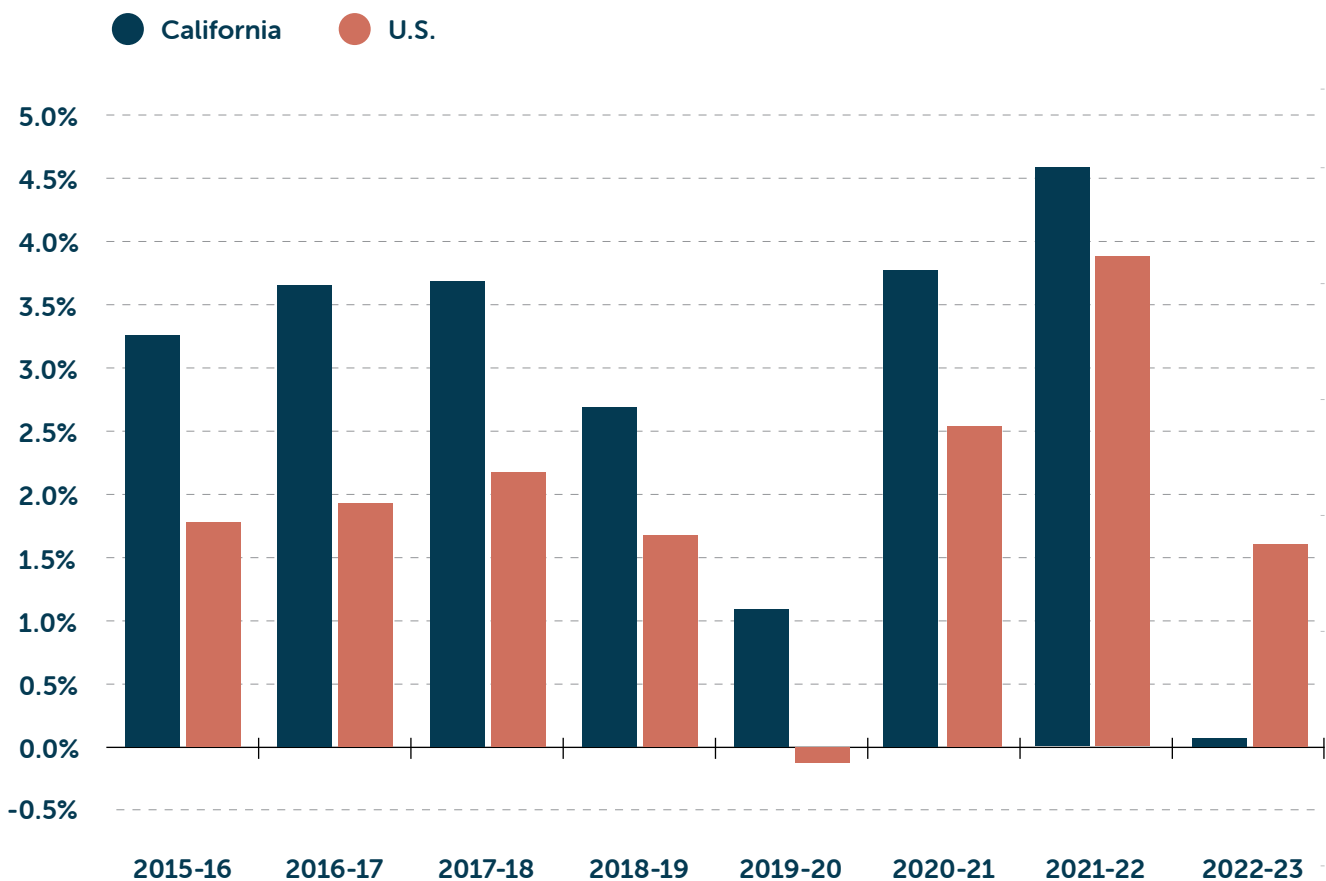
ECONOMIC ANALYSIS



California Real Gross Domestic Product

When measured in terms of real gross domestic product (GDP), California’s economy expanded less than that of the United States as a whole. As shown in Chart 1, California real GDP increased by one tenth of one percent in fiscal year 2022-23, while U.S. GDP increased by 1.6 percent. Fiscal year 2022-23 was the first year since 2015 that California’s real GDP growth did not outpace the rest of the U.S. On a per capita basis, California real GDP in fiscal year 2022-23 was \$81,157 (2012 dollars), higher than all but three states (New York, Massachusetts, and Washington) and 20.9 percent higher than the U.S. average.

Chart 1—California and U.S. GDP Growth (by fiscal year)

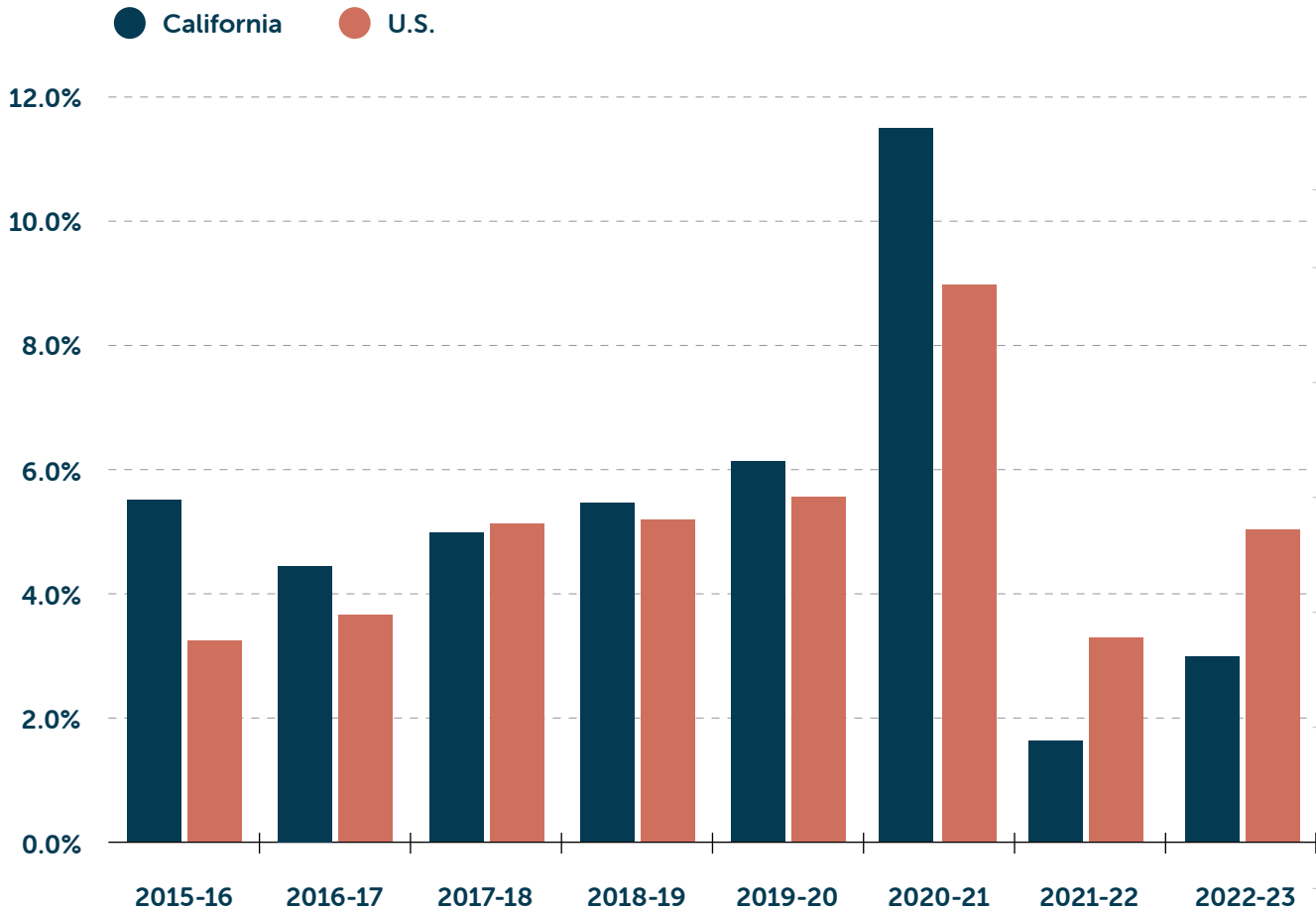


Source: CDTFA

Personal Income

Both the U.S. and California personal income growth appear to be getting closer to historical trends, following a burst of growth coming out of the pandemic and a slower increase in fiscal year 2021-22. California personal income increased by three percent in fiscal year 2022-23, while the U.S. personal income increased by five percent.

Chart 2—California and U.S. Growth in Personal Income (by fiscal year)



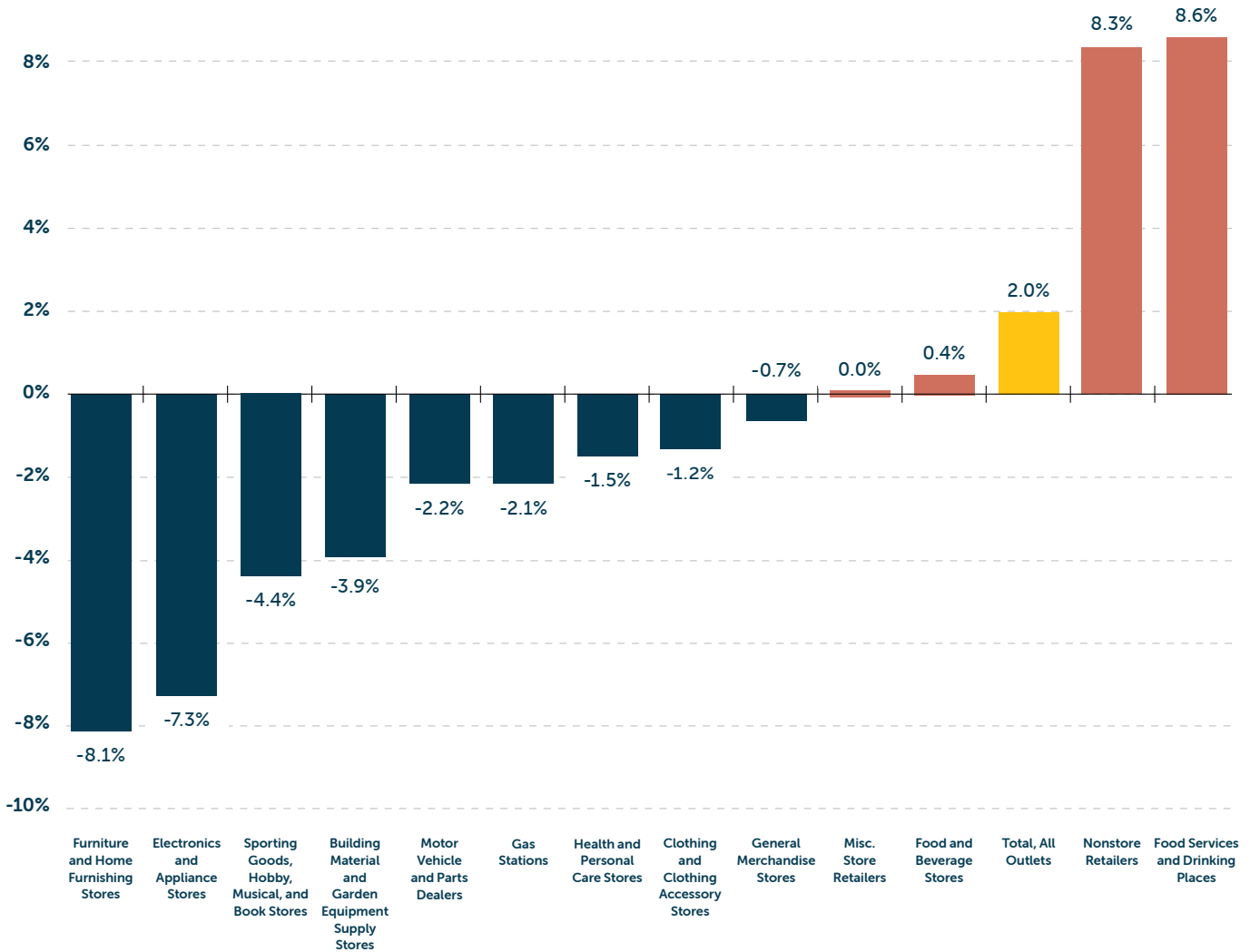
Source: CDTFA

Taxable Sales

With the slowing economy, taxable sales growth declined from 16.6% in fiscal year 2021-22 to 2.3% in 2022-23. Restaurants, bars, and non-store retailers (which include e-commerce) each increased over eight percent, while all other major sectors either declined or posted small increases. At the county level, 25 counties experienced a decrease in taxable sales, while the remaining 33 counties experienced growth. With the exception of Trinity County (-11.9%) and Sierra County (10.6%), the decline and increase in taxable sales for the rest of the counties was in the single digits, with 40 counties falling within a range of plus or minus three percent. Comparatively, in fiscal year 2021-22, 32 of 58 counties experienced double-digit growth and only four counties experienced a decline in taxable sales.

Nationwide data from the U.S. Bureau of Economic Analysis (BEA) indicate a shift in consumer spending from goods to services. In fiscal year 2022-23, spending on services increased by 8.1%, while spending on goods increased by 5.3%. This is in sharp contrast to the prior fiscal year when spending on services increased by only 2.5%, while spending on goods increased by 14.1%.¹

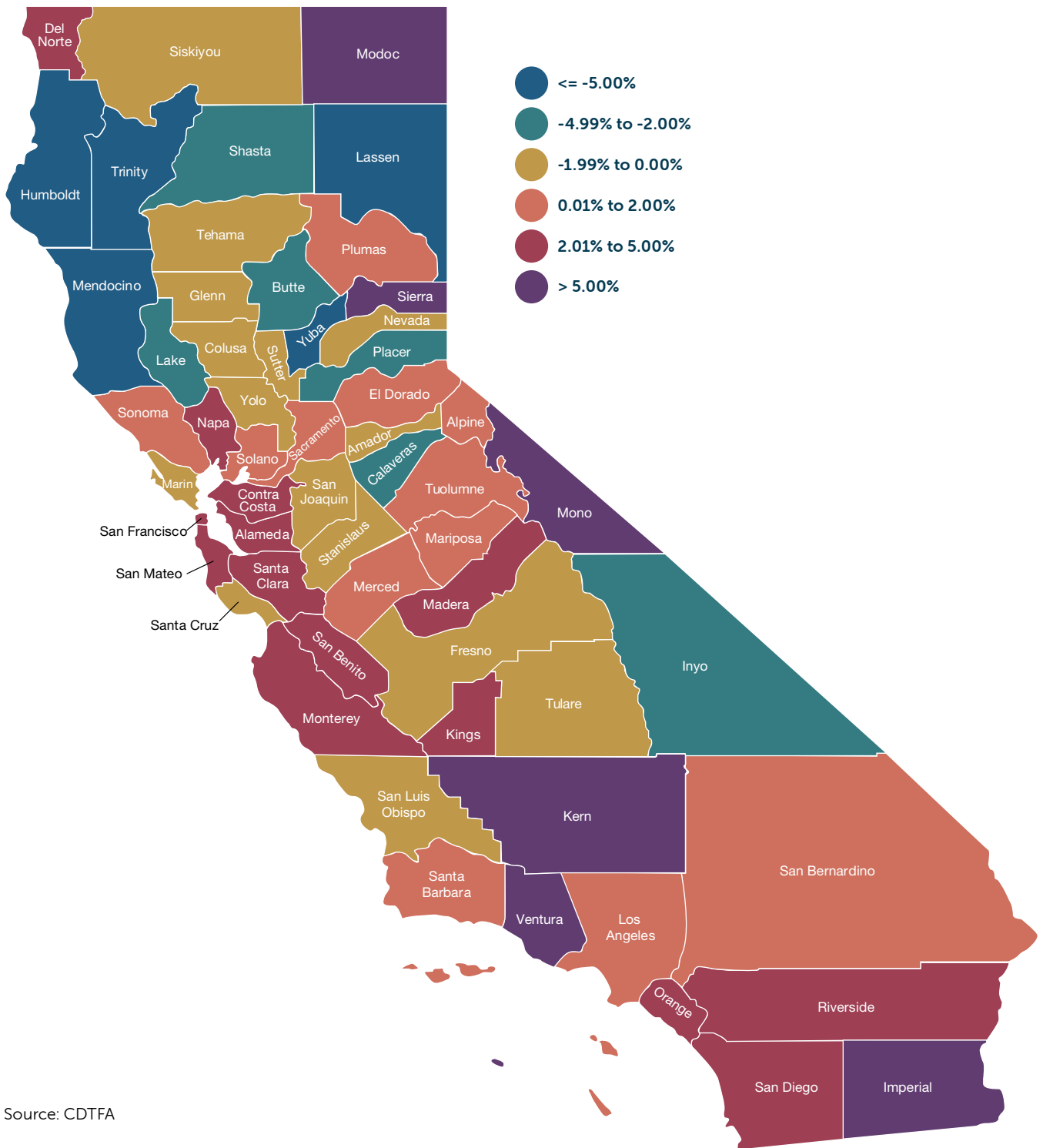
Chart 3—Percent Change from Prior Year in Taxable Sales by Major Retail Industries



Source: CDTFA

¹ U.S. Bureau of Economic Analysis, Table 2.3.5. Personal Consumption Expenditures by Major Type of Product.

Chart 4—Change in Taxable Sales from Prior Year by County

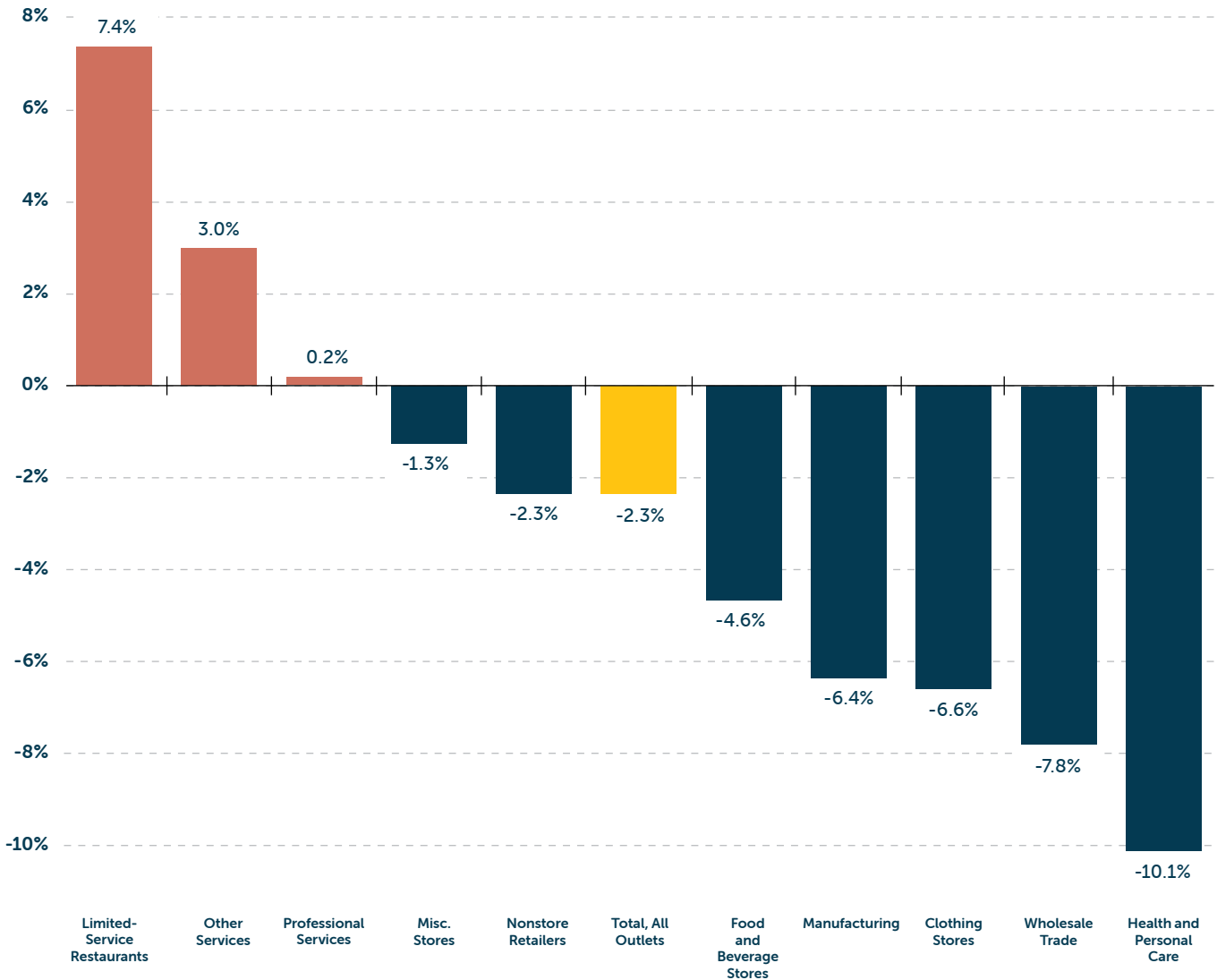


Source: CDTFA

Sales and Use Tax Permits

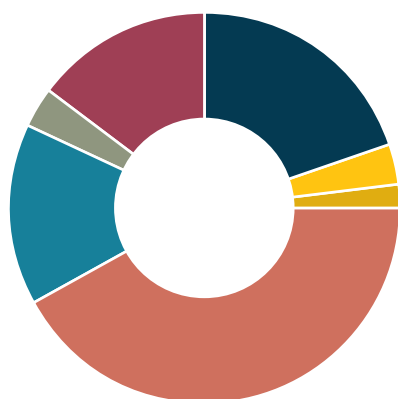
The number of new overall sales and use tax permits declined 2.3% in fiscal year 2022-23. The only sectors showing increases in permits were limited-service restaurants and other services. Health and personal care and wholesale trade declined by approximately 10% and 8% from the prior fiscal year, respectively.

Chart 5—Percent Change in Sales and Use Tax Permits for Largest Industries



Source: CDTFA

Sources of State Revenue, Fiscal Year 2022-23



	2022-23 Revenue (in thousands)	2022-23 Percentage of Total State Revenue
● Sales and Use Taxes	\$48,939,456	19.7%
● Fuel Taxes	\$8,681,344	3.5%
● Other CDTFA Revenues	\$4,582,758	1.8%
CDTFA Subtotal	\$62,203,558	25.1%
● Personal Income Tax	\$104,316,218	42.1%
● Corporation Tax	\$37,139,870	15.0%
● Motor Vehicle and Trailer Coach License (In Lieu) Fees	\$8,482,464	3.4%
● Other Revenues	\$35,896,316	14.5%
Total	\$248,038,426	

	2022-23 Revenue (in thousands)	2021-22 Revenue (in thousands)	Percentage Change	2022-23 Percentage of Total State Revenue
California Department of Tax and Fee Administration (CDTFA)				
<i>Major Taxes and Licenses</i>				
Sales and Use Tax ¹	\$48,939,456	\$47,791,813	2.40%	19.73%
Gasoline and Jet Fuel Tax	7,296,896	7,144,259	2.14%	2.94%
Diesel and Use Fuel Taxes	1,384,448	1,375,077	0.68%	0.56%
Cannabis Excise Tax	515,835	934,698	-44.81%	0.21%
Cigarette and Tobacco Products Tax	1,633,379	1,842,891	-11.37%	0.66%
Alcoholic Beverage Tax	420,541	431,365	-2.51%	0.17%
<i>Total, Major Taxes and Licenses</i>	<i>\$60,190,555</i>	<i>\$59,520,103</i>	<i>1.13%</i>	<i>24.27%</i>
<i>Total, Minor Revenues²</i>	<i>\$2,013,002</i>	<i>\$1,807,195</i>	<i>11.39%</i>	<i>0.81%</i>
Total, CDTFA	\$62,203,558	\$61,327,298	1.43%	25.08%
Other Agencies				
<i>Major Taxes and Licenses</i>				
Personal Income Tax	\$104,316,218	\$142,328,780	-26.71%	42.06%
Corporation Tax	37,139,870	45,297,548	-18.01%	14.97%
Insurance Gross Premiums Tax	3,690,456	3,494,540	5.61%	1.49%
Motor Vehicle License (In Lieu) Tax	3,345,297	3,169,149	5.56%	1.35%
Motor Vehicle Registration and Other Fees	5,137,167	4,983,319	3.09%	2.07%
<i>Total, Major Taxes and Licenses</i>	<i>\$153,629,008</i>	<i>\$199,273,336</i>	<i>-22.91%</i>	<i>61.94%</i>
<i>Total, Minor Revenues</i>	<i>\$32,205,860</i>	<i>\$29,648,546</i>	<i>8.63%</i>	<i>12.98%</i>
Total, Other Agencies	\$185,834,868	\$228,921,882	-18.82%	74.92%
Total, State Revenues	\$248,038,426	290,249,180	-14.54	100.00%
Total, Major Taxes and Licenses	\$213,819,563	258,793,439	-17.38	

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

Source: http://ebudget.ca.gov/2022-23/pdf/BudgetSummary/BS_SCH8.pdf
http://ebudget.ca.gov/2023-24/pdf/BudgetSummary/BS_SCH8.pdf

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

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



TAXPAYER RESOURCES



CDTFA strives to provide the necessary information, resources, and customer service for taxpayers to understand and comply with state laws and regulations. To achieve this, the Department has expanded online services, and increased outreach and education efforts. CDTFA offers a full range of services tailored to the diverse needs of license and permit holders, from in-person tax seminars and call center assistance to online resources at www.cdtfa.ca.gov.

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

CDTFA's Customer Service Center (CSC) operates Monday through Friday, from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. In fiscal year 2022-23, CDTFA's CSC representatives answered 661,155 calls. The average wait time was three minutes and 30 seconds. On CSC's dedicated Spanish-language line, agents answered 48,400 calls, with an average wait time of three minutes and 33 seconds. Assistance in other languages is provided to callers upon request.

In fiscal year 2022-23, CSC team members responded to 17,450 questions via email and 29,918 via LiveChat. CDTFA's ChatBot feature, which is available 24 hours per day, responded to 127,843 public inquiries. CSC aims to have a Spanish ChatBot functional by the second quarter of 2024.

Taxpayers and Public Outreach

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

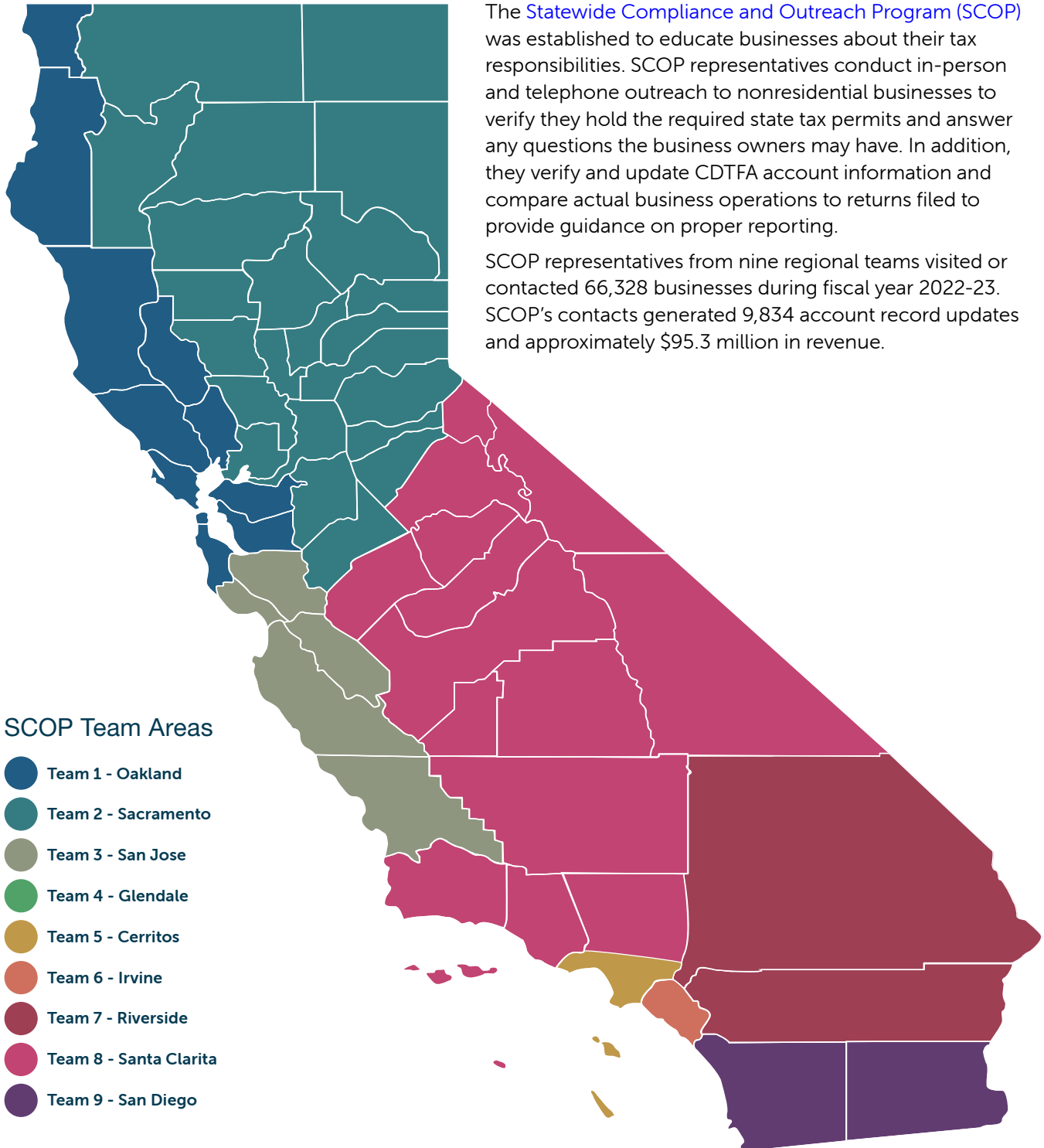
A few years ago, CDTFA shifted to offering its seminars and classes virtually, but some speaker events are still in-person only. In addition to our virtual seminars and classes, taxpayers are able to take advantage of a variety of online educational products. CDTFA's [online resources](#) webpage offers 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 2022-23, CDTFA conducted 414 online classes and seminars.

New Industry and Tax and Fee Guides

Industry and tax and fee guides are useful 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. One new industry guide debuted in fiscal year 2022-23: *Tax Guide for Native Americans*.



Statewide Compliance and Outreach Program



Taxpayer Assistance

Taxpayers' Rights Advocate Office

Consistent with the California Taxpayers' Bill of Rights, the [Taxpayers' Rights Advocate \(TRA\) 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 2022-23, the TRA Office assisted 286 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 2022-23 Annual Report](#). The report, available on CDTFA's website, describes the TRA Office's involvement in 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. Four law schools throughout California participate in the program, with students instructed by a CDTFA tax counsel.

In fiscal year 2022-23, TAAP accepted 99 cases into the program and resolved 34 cases.

More information about the program can be found in the [Taxpayers' Rights Advocate 2022-23 Annual Report](#). Contact information is available on CDTFA's website through the Taxpayers' Rights Advocate Office webpage.

Language Services

CDTFA's Diversity and Inclusion Office and the External Affairs Division maintain resources to provide bilingual interpreting and translation assistance to taxpayers and other members of the public in a wide range of languages other than English. In addition, the Diversity and Inclusion Office maintains lists of Certified CDTFA bilingual team members.

These resources include contracted interpreting services, Certified CDTFA team members providing one-on-one bilingual assistance, and translated CDTFA documents, forms, and publications.



Surveys

CDTFA continually seeks feedback from our customers. 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 attempts 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 our overall level of service. In fiscal year 2022-23, 99.3 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 on our website. 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
- Assistance with online services
- Obtain help with a return or form
- Audits
- Pay taxes and fees
- Tax questions
- Account maintenance
- Close out of permit or license
- Other

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

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

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 SCOP team members and is also available on CDTFA's website. In fiscal year 2022-23, CDTFA received 206 survey responses, with 100 percent of the respondents indicating they were pleased with the quality of public service provided by the SCOP team members.

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.

TRA Office Survey

In addition to the surveys conducted by the various areas within CDTFA, the TRA Office also conducts their own surveys of taxpayers. The TRA Office sent over 75,000 surveys asking taxpayers to rate their interactions with CDTFA. The response was very positive, with the overall experience of the taxpayers rated at 4.08 on a 5-point scale. In addition, taxpayers were given the opportunity on the survey to indicate if they would like to be contacted by the TRA Office to address any additional concerns. Fewer than one percent of respondents chose this option.



STATISTICAL TABLES



Statistical Table Index^a

Administration Revenues and Expenditures

Table 1	Summary of Revenues by Tax Program	45
Table 2	Summary of Expenditures of the California Department of Tax and Fee Administration	48
Table 3	Summary of Total Costs of Performing California Department of Tax and Fee Administration Functions	49

Sales and Use Taxes

Table 18	State Sales and Use Tax Collections and Number of Sites	50
Table 21A	Payments Distributed to Cities and Counties From Local Sales and Use Taxes	52
Table 21B	Payments Distributed to Counties From County Transportation Tax	56
Table 21C	Payments Distributed to Special Districts From Transactions and Use Tax	57
Table 21D	Transactions and Use Tax Rates and Effective Dates	64
Table 22B	Special Taxing Jurisdiction Distributions and Administrative Charges	73
Table 23	Local Sales and Use Tax Rates Imposed by California Cities	74

Special Taxes and Fees

Table 24A	Gasoline Tax Statistics	75
Table 24B	Jet Fuel Tax Statistics	78
Table 25A	Taxable Distributions of Diesel Fuel and Alternative Fuels	79
Table 25B	Diesel Fuel and Alternative Fuels Statistics	80
Table 26	Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue	82
Table 27	Beer, Wine, and Distilled Spirits Excise Tax Collections	83
Table 28	Apparent Consumption of Beer, Wines, and Distilled Spirits	85
Table 29	Per Capita Consumption of Beer, Wines, and Distilled Spirits	87
Table 30A	Cigarette and Tobacco Products Taxes Revenue	88
Table 30B	Cigarette Distributions and Per Capita Consumption	90
Table 32	Summary of Insurance Taxes Assessed in 2019 and 2020 on Companies Authorized to Do Business in California by Type of Insurer	91
Table 33	Insurance Tax Assessments on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed	92
Table 34	Energy Resources Surcharge and Gas Consumption Surcharge Revenue	95
Table 35	Emergency Telephone Users (911 and 988) Surcharge; Prepared Mobile Telephony Service (MTS) Surcharge; and (Moore) Universal Telephone Service Tax Revenue	96
Table 36A	Hazardous Substances Tax, Integrated Waste Management Fee, California Tire Fee, Occupational Lead Poisoning Prevention Fee, and Marine Invasive Species Fee Revenue	97
Table 36B	Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, and Lumber Products Assessment Fee	98
Table 37A	eWaste Fee Collections	99
Table 37B	Reported Consumption of Covered Electronic Devices	99
Table 38A	Timber Yield Tax and Timber Reserve Fund Tax Statistics	100
Table 38B	Timber Production Statistics, by County	101

^a Data included in some of the statistical tables come from taxpayer reported information and may not match data in previous sections of the report (which come from CDTFA's Accounting Division).

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues by Tax Program Fiscal Years 2019-20 to 2022-23 (1 of 2)

Tax Program	Revenue Account	2022-23	Yr-to-Yr Change
Alcoholic Beverage Taxes:^b	General Fund	\$420,541,000	-2.5%
Taxes on Beer and Wine	-	163,911,000	-6.1%
Taxes on Distilled Spirits	-	256,630,000	-0.1%
Cigarette and Tobacco Products Taxes:	-	1,633,379,000	-11.4%
Breast Cancer Research Cigarette Stamp Tax ^c	Breast Cancer Fund	9,277,000	-13.5%
Children and Families First Cigarette Stamp Tax	CA Children and Families First	266,071,000	-14.1%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund ^d	CA HC Research and Prevention Tobacco Tax Act of 2016	1,063,869,000	-14.8%
California Electronic Cigarette Excise Tax	California Electronic Cigarette Excise Tax Fund	\$59,471,000	N/A
Cigarette and Tobacco Products Licensing Fee	Cigarette and Tobacco Products Compliance	10,010,000	-7.6%
Cigarette and Tobacco Products Tax ^e	Cigarette and Tobacco Products Surtax	177,480,000	-15.1%
Cigarette Tax	General Fund	47,201,000	-12.8%
Cannabis Taxes^g	California Cannabis Tax Fund	515,835,000	-44.8%
Electrical Energy Tax	Energy Resources Surcharge	71,666,000	2.0%
Emergency Telephone Users Surcharge^e	911—State Emergency Telephone Number Account 988—State Suicide and Behavioral Health Crisis Fund	217,642,000	N/A
Prepaid Mobile Telephony Services	Mobile Telephony Services (MTS) Surcharge—State	13,000	N/A
Local Charges for Prepaid Telephony Services	Mobile Telephony Services (MTS) Surcharge—Local	1,861,000	-5.0%
Environmental Taxes and Fees:	-	837,971,000	8.2%
Childhood Lead Poisoning Prevention Fee	Childhood Lead Poisoning Prevention Fund	32,200,000	3.4%
Electronic Waste Recycling Fee	Electronic Waste Recovery and Recycling Account	82,335,000	-4.4%
Fire Prevention Fee ^f	State Responsibility Area Fire Prevention	25,000	177.8%
Hazardous Substances Taxes and Fees ^g	Hazardous Waste and Toxic Substances Control Accounts	180,339,000	58.5%
Integrated Waste Management Fee	Integrated Waste Management Account	55,197,000	-5.0%
Lead-Acid Battery Fee	Lead-Acid Battery Fund	30,561,000	51.2%
Lithium Extraction Excise Tax	Lithium Extraction Excise Tax Fund	\$0	0.0%
Marine Invasive Species Control Fee	Marine Invasive Species Control Fund	5,067,000	-0.6%
Occupational Lead Poisoning Prevention Fee	Occupational Lead Poisoning Prevention Account	3,218,000	2.9%
Oil Spill Fee	Oil Spill Prevention and Administration Fund	57,644,000	7.4%
Tire Recycling Fee	California Tire Recycling Management Fund	61,629,000	2.2%
Underground Storage Tank Fee	Underground Storage Tank Cleanup Fund	300,224,000	-4.9%
Water Rights Fee	Water Rights Fund	29,532,000	7.8%
Fuel Taxes:	-	8,681,344,000	1.9%
Diesel and Use Fuel Taxes	Highway Users Tax Account	1,384,448,000	0.7%
Motor Vehicle Fuel Taxes	State Transportation Fund	7,296,896,000	2.1%
Gasoline Tax ^h	State Transportation Fund, Various Accounts	7,292,855,000	2.1%
Jet Fuel Tax	State Transportation Fund, Aeronautics Account	4,041,000	-5.2%
Insurance Taxes^{h,i}	General Fund	3,037,984,000	6.5%
Lumber Products Assessment Fee	Timber Regulation and Forest Restoration Fund	71,189,000	-14.5%
Natural Gas Surcharge Fee	Gas Consumption Surcharge Fund	805,837,000	20.2%
Property Taxes:	-	8,696,000	-6.6%
Timber Yield Tax	Timber Harvest Counties	8,696,000	-6.6%
Sales and Use Taxes and Fees:	-	79,884,937,000	2.6%
Retail Sales Tax	-	79,884,937,000	2.6%
City and County Taxes ^j	Local Government Fund	9,411,226,000	1.0%
County Local Transportation Fund	Local Government Fund	2,352,807,000	1.0%
Special Taxing Jurisdictions	Local Government Fund	14,378,262,000	4.7%
Local Revenue Fund 2011 State Sales Tax ^k	Local Revenue Fund 2011	9,381,996,000	2.8%
Local Revenue Fund State Sales Tax	Local Revenue Fund	4,803,188,000	2.7%
Public Safety Fund Sales Tax	Public Safety Fund	4,803,186,000	2.7%
State Taxes ^{h,l}	General Fund	34,753,031,000	2.3%
Fees ^m	General Fund	1,242,000	-56.4%
Total Revenuesⁿ	-	\$96,188,896,000	2.1%

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 2019-20 to 2022-23 (2 of 2)**

Tax Program	2021-22	Yr-to-Yr Change	2020-21	Yr-to-Yr Change	2019-20 ^a	Yr-to-Yr Change
Alcoholic Beverage Taxes:^b	\$431,365,000	4.6%	\$412,280,000	7.7%	\$382,727,000	1.3%
Taxes on Beer and Wine	174,578,000	-0.5%	175,421,000	3.9%	168,845,000	0.9%
Taxes on Distilled Spirits	256,787,000	8.4%	236,859,000	10.7%	213,882,000	1.7%
Cigarette and Tobacco Products Taxes:	1,842,891,000	-6.9%	1,979,532,000	0.1%	1,977,934,000	-4.2%
Breast Cancer Research Cigarette Stamp Tax ^c	10,731,000	-9.6%	11,876,000	-0.3%	11,912,000	-3.7%
Children and Families First Cigarette Stamp Tax	309,584,000	-7.89%	336,093,000	-0.01%	336,129,000	-3.9%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund ^d	1,248,572,000	-7.1%	1,344,293,000	0.1%	1,342,528,000	-4.3%
California Electronic Cigarette Excise Tax	-	-	-	-	-	-
Cigarette and Tobacco Products Licensing Fee	10,838,000	3.5%	10,468,000	-0.9%	10,561,000	-2.8%
Cigarette and Tobacco Products Tax ^e	209,063,000	-3.69%	217,073,000	0.01%	217,049,000	-4.1%
Cigarette Tax	54,103,000	-9.42%	59,728,000	-0.05%	59,755,000	-3.7%
Cannabis Taxes^g	934,698,000	14.1%	819,032,000	92.1%	426,342,000	63.3%
Electrical Energy Tax	70,279,000	1.6%	69,143,000	10.9%	62,359,000	-10.9%
Emergency Telephone Users Surcharge^g	199,030,000	12.2%	177,433,000	58.6%	111,889,000	107.0%
Prepaid Mobile Telephony Services	0	-100.0%	32,000	-98.3%	1,866,000	-77.6%
Local Charges for Prepaid Telephony Services	1,959,000	-17.6%	2,377,000	104.2%	1,164,000	N/A
Environmental Taxes and Fees:	774,674,000	6.1%	729,826,000	2.9%	709,522,000	-5.0%
Childhood Lead Poisoning Prevention Fee	31,130,000	7.8%	28,889,000	37.6%	20,992,000	-0.9%
Electronic Waste Recycling Fee	86,118,000	-17.1%	103,903,000	12.0%	92,758,000	6.3%
Fire Prevention Fee ^f	9,000	-30.8%	13,000	-56.7%	30,000	-95.0%
Hazardous Substances Taxes and Fees ^g	113,746,000	21.3%	93,765,000	-2.4%	96,053,000	1.8%
Integrated Waste Management Fee	58,120,000	-2.7%	59,735,000	12.7%	53,019,000	-2.6%
Lead-Acid Battery Fee	20,206,000	4.3%	19,374,000	83.8%	10,540,000	-35.5%
Marine Invasive Species Control Fee	5,098,000	10.9%	4,595,000	-4.7%	4,823,000	-10.4%
Lithium Extraction Excise Tax	-	-	-	-	-	-
Occupational Lead Poisoning Prevention Fee	3,128,000	0.7%	3,105,000	-7.4%	3,354,000	-7.5%
Oil Spill Fee	53,662,000	43.8%	37,313,000	-9.8%	41,346,000	-10.3%
Tire Recycling Fee	60,305,000	0.9%	59,773,000	2.4%	58,361,000	-5.8%
Underground Storage Tank Fee	315,767,000	7.4%	294,060,000	-3.4%	304,421,000	-9.3%
Water Rights Fee	27,385,000	8.2%	25,302,000	6.2%	23,824,000	20.2%
Fuel Taxes:	8,519,336,000	8.3%	7,867,904,000	4.5%	7,525,798,000	-1.7%
Diesel and Use Fuel Taxes	1,375,077,000	3.5%	1,328,642,000	8.9%	1,220,378,000	-0.6%
Motor Vehicle Fuel Taxes	7,144,259,000	9.3%	6,539,262,000	3.7%	6,305,420,000	-1.9%
Gasoline Tax ^h	7,139,996,000	9.2%	6,536,112,000	3.7%	6,302,872,000	-1.9%
Jet Fuel Tax	4,263,000	35.3%	3,150,000	23.6%	2,548,000	-23.6%
Insurance Taxes^{bl}	2,852,781,000	4.8%	2,722,340,000	6.7%	2,552,554,000	7.3%
Lumber Products Assessment Fee	83,254,000	30.9%	63,580,000	26.2%	50,379,000	66.3%
Natural Gas Surcharge Fee	670,648,000	16.3%	576,521,000	-9.2%	635,247,000	-0.5%
Property Taxes	9,309,000	-1.7%	9,471,000	-0.6%	9,527,000	-24.1%
Timber Yield Tax	9,309,000	-1.7%	9,471,000	-0.6%	9,527,000	-24.1%
Sales and Use Taxes and Fees:	77,848,475,000	17.8%	66,072,850,000	11.6%	59,186,731,000	-0.7%
Retail Sales Tax	77,848,475,000	17.8%	66,072,850,000	11.6%	59,183,280,000	-0.7%
City and County Taxes ^l	9,316,469,000	19.8%	7,776,715,000	8.9%	7,138,258,000	-1.7%
County Local Transportation Fund	2,329,017,000	19.8%	1,944,024,000	8.9%	1,784,548,000	-1.6%
Special Taxing Jurisdictions	13,733,084,000	30.4%	10,535,419,000	10.2%	9,564,367,000	3.0%
Local Revenue Fund 2011 State Sales Tax ^k	9,127,802,000	13.7%	8,029,126,000	13.2%	7,090,547,000	-0.4%
Local Revenue Fund State Sales Tax	4,678,092,000	17.2%	3,990,478,000	11.4%	3,582,842,000	-2.3%
Public Safety Fund Sales Tax	4,678,092,000	17.2%	3,990,475,000	11.4%	3,582,856,000	-2.3%
State Taxes ^{hl}	33,983,073,000	14.0%	29,804,762,000	12.7%	26,438,119,000	-1.3%
Fees ^m	2,846,000	53.8%	1,850,000	6.1%	1,743,000	-72.5%
Total Revenuesⁿ	\$94,238,700,000	15.6%	\$81,502,321,000	10.7%	\$73,634,037,000	-0.4%

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 2019-20 to 2022-23 Footnotes

- ^a Fiscal year 2019-20 revenue revised to exclude Escheat Revenues.
- ^b Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.
- ^c Breast Cancer Fund and Tobacco Products Surtax Fund do not include backfill revenues.
- ^d 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\(c\)](#).
- ^e Effective January 1, 2020, Senate Bill 96, Emergency Telephone Users Surcharge Act, revised the method of determining the emergency telephone users surcharges. Effective September 29, 2022, includes AB 988 State Suicide and Behavioral Health Crisis Services Fund. Effective fiscal year 2022-23, includes Suicide Behavioral Health Crisis Services Fund in the amount of \$24,506,000.
- ^f Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.
- ^g Fiscal year 2019-2020 Hazardous Substances Taxes and Fee Program revenues exclude activity fees of \$239.
- ^h 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.
- ⁱ Does not include amounts collected by the Department of Insurance.
- ^j Effective July 1, 2004, this tax was lowered from 1.0 percent to 0.75 percent.
- ^k Effective July 1, 2011.
- ^l Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2011, the state sales tax rate was reduced to 3.9375 percent.
- ^m Effective January 1, 2011, includes collection recovery costs.
- ⁿ Does not include Escheat Revenues, Settlement Revenues, insurance tax revenues (because most of the work involved is performed by the Insurance Commissioner), or property tax revenues on state-assessed properties (because the local taxes are billed and collected by the counties).
- ^o Effective July 1, 2022, AB 195 ended the imposition of the cultivation tax. Effective January 1, 2023, AB 195 shifted the cannabis excise tax reporting from the distributor to the cannabis retailer.



ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 2—Summary of Expenditures of the California Department of Tax and Fee Administration
Fiscal Years 2021-22 and 2022-23**

Function	Expenditures	
	FY 2022-23	FY 2021-22
Personnel Services	\$523,926,000	\$502,823,000
Operating Expenses and Equipment:		
General Expense	9,447,000	9,265,000
Printing	435,000	424,000
Communications	4,223,000	5,928,000
Postage	3,194,000	2,283,000
Insurance	19,000	20,000
Travel—In-State	1,772,000	743,000
Travel—Out-of-State	453,000	67,000
Training	607,000	533,000
Facilities Operations	31,319,000	47,185,000
Utilities	323,000	259,000
Consulting and Professional Services:		
Interdepartmental	16,070,000	18,688,000
External	14,564,000	20,415,000
Consolidated Data Center	6,137,000	5,994,000
Data Processing	10,270,000	8,927,000
Equipment	6,635,000	843,000
Other Items of Expense	88,000	87,000
Totals, Operating Expenses and Equipment	\$105,556,000	\$121,662,000
Totals, Expenditures	\$629,482,000	\$624,485,000
Reimbursements	-224,065,000	-200,019,000
Special Funds	-93,779,000	-84,534,000
Federal Funds	-144,000	-54,000
Net Expenditures (General Fund)	\$311,494,000^a	\$339,878,000^b

^a Fiscal year 2022-23 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 with a total cost of \$6,136,000.

^b Fiscal year 2021-22 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 with a total cost of \$5,922,000.



ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 3—Summary of Total Costs of Performing California Department of Tax and Fee Administration Functions Fiscal Year 2022-23

Program	CDTFA Expenditures ^a	Revenues	Ratio of CDTFA Expenditures to Revenues
Timber Tax	\$2,032,000	\$8,696,000	23.37%
Sales and Use Tax	524,436,000	79,884,937,000	0.66%
Hazardous Substances Tax	7,123,000	180,339,000	3.95%
Alcoholic Beverage Tax ^b	4,201,000	420,541,000	1.00%
Tire Recycling Fee	2,013,000	61,629,000	3.27%
California Electronic Cigarette Excise Tax	-	-	-
Cigarette and Tobacco Products Tax	17,434,000	1,623,369,000	1.07%
Cigarette and Tobacco Products Licensing ^c	7,618,000	10,010,000	76.10%
Transportation Fund Tax ^d	32,640,000	8,681,344,000	0.38%
Occupational Lead Poisoning Prevention Fee	915,000	3,218,000	28.43%
Integrated Waste Management	407,000	55,197,000	0.74%
Underground Storage Tank Fee	3,483,000	300,224,000	1.16%
Oil Spill Prevention	307,000	57,644,000	0.53%
Energy Resources Surcharge	226,000	71,666,000	0.32%
Annual Water Rights Fee	753,000	29,532,000	2.55%
Childhood Lead Poisoning Prevention Fee	275,000	32,200,000	0.85%
Marine Invasive Species Fee	383,000	5,067,000	7.56%
Fire Prevention Fee ^e	14,000	25,000	56.00%
Emergency Telephone Users Surcharge	725,000	217,642,000	0.33%
E-Waste Recycling Fee	2,906,000	82,335,000	3.53%
Lumber Fee Program	615,000	71,189,000	0.86%
Prepaid Mobile Telephony Services Surcharge	607,000	1,874,000	32.39%
Insurance Tax ^f	1,086,000	3,037,984,000	0.04%
Natural Gas Surcharge	685,000	805,837,000	0.09%
Lead Acid Battery	998,000	30,561,000	3.27%
Cannabis Program	11,379,000	515,835,000	2.21%
Lithium Extraction Excise Tax ^g	67,000	-	-
Administration and Support:			
Non-CDTFA Programs (Reimbursable) ^f	18,000	-	-
Totals	\$623,346,000	\$96,188,896,000	0.65%
Excluding costs not associated with CDTFA revenue generation^h	\$622,175,000		0.65%
Reimbursements	-\$224,065,000	-	-
Special Funds	-\$93,779,000	-	-
Federal Funds	-\$144,000	-	-
Net Totals, Programs	\$305,358,000	\$96,188,896,000	-

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

^a Format conforms to Program Budget presentation.

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

^c 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.

^d 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.

^e Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

^f Costs not associated with CDTFA revenue generation.

^g Program added in fiscal year 2022-23.

SALES AND USE TAXES

**TABLE 18—State Sales and Use Tax Collections and Number of Sites
Fiscal Years 1934-35 to 2022-23 (1 of 2)**

Fiscal Year	General Fund Tax Rate July 1	Collections ^a			Number of Sites ^b		
		Taxes	Fees ^c	Total Collections	Sales and Use Tax	Use Tax	Total Sites ^d
2022-23	3.9375	\$34,753,031,000	\$1,242,000	\$34,754,273,000	1,232,545	N/A	1,232,545
2021-22	3.9375	33,983,073,000	2,846,000	33,985,919,000	1,286,883	N/A	1,286,883
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 ^e	26,439,862,000 ^e	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 ^f	N/A ^f	1,220,633 ^f
2017-18	3.9375	25,840,026,000 ^f	15,860,000	25,855,886,000	1,152,489 ^g	105,119 ^g	1,257,608 ^g
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 ^h	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 ⁱ	2,116,000 ⁱ	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 ^j	1,245,430
2008-09	5.00 ^k	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 ^m	21,588,029,000	399,000	21,588,428,000	994,015	-	-
2000-01	5.00 ^m	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 ⁿ	1,515,000	15,220,611,000	987,455	-	-
1991-92	4.75 ⁿ	14,988,495,000 ⁿ	1,637,000	14,990,132,000	962,893 ⁿ	-	-
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 ^o	2,673,570,000 ^o	205,000	2,673,775,000	484,655	-	-
1972-73	3.75 ^p	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 ^q	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 ^r	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	-	-

See page 51 for footnotes.

SALES AND USE TAXES

**TABLE 18—State Sales and Use Tax Collections and Number of Sites
Fiscal Years 1934-35 to 2022-23 (2 of 2)**

Fiscal Year	General Fund Tax Rate July 1	Collections ^a			Number of Sites ^b		
		Taxes	Fees ^c	Total Collections	Sales and Use Tax	Use Tax	Total Sites ^d
1962-63	3.00	\$813,313,000	\$120,000	\$813,433,000	360,976	-	-
1961-62 ^e	3.00	749,375,000	117,000	749,492,000	353,520	-	-
1960-61	3.00	710,931,000	119,000	711,050,000	351,727	-	-
1959-60	3.00	709,749,000	118,000	709,867,000	342,322	-	-
1958-59	3.00	631,409,000	115,000	631,525,000	333,998	-	-
1957-58	3.00	605,208,000	102,000	605,310,000	326,124	-	-
1956-57	3.00	599,789,000	102,000	599,892,000	320,486	-	-
1955-56 ^f	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 ^g	136,954,000 ^h	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 ⁱ	-	-
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 ^j	70,202,000 ^k	224,000 ^l	70,426,000 ^m	180,544 ⁿ	-	-
1934-35	2.50	56,532,000	67,000	56,599,000	185,748	-	-

^a Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the general fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, the Fiscal Recovery Fund, and the Local Revenue Fund 2011.

^b 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.

^c 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.

^d Beginning fiscal year 2019-20, "Permits" changed to "Sites."

^e Revised to exclude Escheat Revenues.

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

^g The number of sites are from July 1, 2017, through May 1, 2018.

^h 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.

ⁱ 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.

^j Effective January 1, 2011, fees include collection recovery costs.

^k 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).

^l 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.

^m 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.

ⁿ 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.

^o 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.

^p 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.

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

^r 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.

^s 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.

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

^u Effective July 1, 1939, all people 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.

^v 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.

SALES AND USE TAXES

**TABLE 21A—Payments Distributed to Cities and Counties From Local Sales and Use Taxes
Fiscal Year 2022-23 (1 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Alameda County	\$29,870,361	Pinole	4,382,778	Westmorland	674,145
Alameda	11,792,898	Pittsburg	15,104,069	Total	\$35,305,645
Albany	3,131,096	Pleasant Hill	10,956,234	Inyo County	\$1,975,012
Berkeley	19,203,522	Richmond	20,693,408	Bishop	2,743,124
Dublin	26,978,945	San Pablo	2,884,805	Total	\$4,718,135
Emeryville	8,688,116	San Ramon	14,045,118	Kern County	\$86,463,712
Fremont	118,382,386	Walnut Creek	31,301,995	Arvin	1,174,453
Hayward	42,467,913	Total	\$224,508,856	Bakersfield	98,352,849
Livermore	38,840,362	Del Norte County	\$1,430,203	California City	650,056
Newark	17,735,731	Crescent City	2,351,594	Delano	7,561,925
Oakland	61,674,739	Total	\$3,781,796	Maricopa	36,870
Piedmont	219,384	El Dorado County	\$19,771,399	McFarland	525,893
Pleasanton	25,439,650	Placerville	6,497,882	Ridgecrest	4,510,497
San Leandro	40,240,638	South Lake Tahoe	7,286,033	Shafter	24,464,556
Union City	12,818,097	Total	\$33,555,314	Taft	1,545,049
Total	\$457,483,838	Fresno County	\$38,777,903	Tehachapi	4,324,832
Alpine County	\$315,021	Clovis	29,923,222	Wasco	2,182,715
Total	\$315,021	Coalinga	1,257,284	Total	\$231,793,407
Amador County	\$4,043,233	Firebaugh	973,614	Kings County	\$4,886,376
Amador City	12,700	Fowler	2,007,726	Avenal	410,212
Ione	250,025	Fresno	145,872,229	Corcoran	1,601,498
Jackson	1,205,587	Huron	237,369	Hanford	15,877,829
Plymouth	221,164	Kerman	2,201,741	Lemoore	3,600,525
Sutter Creek	487,666	Kingsburg	1,598,341	Total	\$26,376,440
Total	\$6,220,375	Mendota	1,043,924	Lake County	\$4,422,279
Butte County	\$6,535,557	Orange Cove	279,652	Clearlake	2,256,492
Biggs	26,241	Parlier	707,811	Lakeport	1,447,771
Chico	30,511,761	Reedley	2,252,396	Total	\$8,126,541
Gridley	1,715,188	San Joaquin	313,108	Lassen County	\$1,579,566
Oroville	5,953,787	Sanger	3,652,386	Susanville	2,176,941
Paradise	1,218,634	Selma	9,245,937	Total	\$3,756,507
Total	\$45,961,167	Total	\$240,344,643	Los Angeles County	\$90,090,515
Calaveras County	\$5,042,854	Glenn County	\$2,096,424	Agoura Hills	5,319,204
Angels Camp	1,136,321	Orland	2,649,128	Alhambra	19,475,333
Total	\$6,179,175	Willows	1,604,119	Arcadia	13,375,562
Colusa County	\$1,984,973	Total	\$6,349,671	Artesia	3,822,164
Colusa	1,873,264	Humboldt County	\$5,609,934	Avalon	1,454,834
Williams	1,868,485	Arcata	2,979,078	Azusa	8,356,113
Total	\$5,726,722	Blue Lake	34,678	Baldwin Park	8,507,784
Contra Costa County	\$23,026,461	Eureka	11,646,172	Bell	3,808,948
Antioch	18,687,788	Ferndale	177,194	Bell Gardens	3,862,497
Brentwood	11,152,799	Fortuna	2,119,925	Bellflower	9,199,660
Clayton	543,410	Rio Dell	224,105	Beverly Hills	43,815,280
Concord	41,627,757	Trinidad	187,484	Bradbury	2,679
Danville	7,444,363	Total	\$22,978,569	Burbank	43,134,317
El Cerrito	3,238,383	Imperial County	\$5,642,038	Calabasas	8,725,369
Hercules	4,121,284	Brawley	3,491,327	Carson	37,027,434
Lafayette	3,414,978	Calexico	4,822,147	Cerritos	46,181,805
Martinez	5,866,807	Calipatria	407,822	Claremont	8,085,818
Moraga	1,300,977	El Centro	16,462,320	Commerce	27,687,960
Oakley	3,243,242	Holtville	376,794	Compton	11,117,377
Orinda	1,472,201	Imperial	3,429,052	Covina	11,524,842

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 2022-23 (2 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Cudahy	1,419,036	Santa Clarita	48,065,943	Total	\$1,232,160
Culver City	24,651,581	Santa Fe Springs	40,630,343	Mono County	\$1,034,590
Diamond Bar	6,603,189	Santa Monica	40,947,655	Mammoth Lakes	3,486,104
Downey	26,191,805	Sierra Madre	456,958	Total	\$4,520,694
Duarte	5,917,646	Signal Hill	22,248,111	Monterey County	\$16,562,176
El Monte	23,631,655	South El Monte	6,773,464	Carmel	3,440,320
El Segundo	17,335,993	South Gate	14,404,721	Del Rey Oaks	438,504
Gardena	15,597,315	South Pasadena	2,969,930	Gonzales	1,383,745
Glendale	55,067,029	Temple City	2,609,184	Greenfield	2,000,222
Glendora	10,725,997	Torrance	60,778,407	King City	2,233,111
Hawaiian Gardens	1,206,204	Vernon	9,494,940	Marina	3,135,916
Hawthorne	25,650,486	Walnut	2,465,118	Monterey	9,773,083
Hermosa Beach	3,669,663	West Covina	24,653,671	Pacific Grove	2,004,669
Hidden Hills	22,005	West Hollywood	21,438,369	Salinas	40,025,324
Huntington Park	8,821,937	Westlake Village	5,733,044	Sand City	3,601,097
Industry	38,686,916	Whittier	17,962,561	Seaside	10,663,076
Inglewood	25,124,075	Total	\$2,144,532,734	Soledad	1,198,989
Irwindale	5,250,721	Madera County	\$10,782,240	Total	\$96,460,233
La Cañada Flintridge	3,654,779	Chowchilla	2,636,241	Napa County	\$14,746,766
La Habra Heights	45,508	Madera	12,932,261	American Canyon	5,649,550
La Mirada	14,731,836	Total	\$26,350,742	Calistoga	1,522,487
La Puente	3,599,778	Marin County	\$6,570,540	Napa	21,204,586
La Verne	5,303,655	Belvedere	128,933	St. Helena	3,676,511
Lakewood	17,790,633	Corte Madera	921,514	Yountville	1,628,039
Lancaster	27,403,200	Fairfax	878,010	Total	\$48,427,939
Lawndale	3,930,491	Larkspur	3,108,772	Nevada County	\$3,673,259
Lomita	2,404,647	Mill Valley	4,212,547	Grass Valley	7,648,074
Long Beach	87,181,381	Novato	12,305,184	Nevada City	1,462,773
Los Angeles	713,639,108	Ross	60,949	Truckee	6,662,223
Lynwood	6,022,154	San Anselmo	1,627,073	Total	\$19,446,329
Malibu	5,520,798	San Rafael	24,809,533	Orange County	\$12,283,346
Manhattan Beach	10,927,552	Sausalito	2,844,695	Aliso Viejo	6,439,324
Maywood	2,554,645	Tiburon	856,754	Anaheim	110,987,649
Monrovia	12,493,069	Total	\$58,324,505	Brea	27,459,361
Montebello	14,624,460	Mariposa County	\$2,552,832	Buena Park	33,202,726
Monterey Park	11,273,434	Total	\$2,552,832	Costa Mesa	78,643,950
Norwalk	15,882,996	Mendocino County	\$7,896,953	Cypress	14,102,709
Palmdale	27,539,620	Fort Bragg	2,074,817	Dana Point	7,350,338
Palos Verdes Estates	375,641	Point Arena	75,303	Fountain Valley	16,392,108
Paramount	12,094,570	Ukiah	6,781,823	Fullerton	30,937,314
Pasadena	42,798,989	Willits	1,449,288	Garden Grove	30,611,719
Pico Rivera	12,591,009	Total	\$18,278,184	Huntington Beach	49,432,295
Pomona	24,322,478	Merced County	\$13,291,411	Irvine	91,703,848
Rancho Palos Verdes	2,939,201	Atwater	4,700,674	La Habra	14,592,152
Redondo Beach	11,192,832	Dos Palos	495,894	La Palma	2,263,256
Rolling Hills	25,135	Gustine	403,961	Laguna Beach	7,286,344
Rolling Hills Estates	1,630,796	Livingston	1,924,388	Laguna Hills	6,966,843
Rosemead	7,109,075	Los Banos	6,528,290	Laguna Niguel	15,414,591
San Dimas	8,484,864	Merced	16,748,329	Laguna Woods	1,191,507
San Fernando	7,053,490	Total	\$44,092,948	Lake Forest	19,665,130
San Gabriel	5,028,802	Modoc County	\$399,911	Los Alamitos	3,808,647
San Marino	580,938	Alturas	832,249	Mission Viejo	20,293,848

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 2022-23 (3 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Newport Beach	47,784,353	Temecula	49,209,265	Lemon Grove	7,754,012
Orange	61,619,342	Wildomar	3,149,548	National City	23,353,967
Placentia	8,344,554	Total	\$624,979,970	Oceanside	28,832,042
Rancho Santa Margarita	8,401,540	Sacramento County	\$146,384,876	Poway	16,484,227
San Clemente	12,100,979	Citrus Heights	14,591,392	San Diego	388,197,970
San Juan Capistrano	11,890,591	Elk Grove	38,082,115	San Marcos	22,068,976
Santa Ana	62,639,814	Folsom	26,770,599	Santee	18,304,894
Seal Beach	4,847,755	Galt	3,613,123	Solana Beach	4,546,450
Stanton	5,381,049	Isleton	499,350	Vista	23,617,213
Tustin	35,439,516	Rancho Cordova	25,952,585	Total	\$810,999,407
Villa Park	348,567	Sacramento	107,633,515	City and County of San Francisco	\$199,534,177
Westminster	18,445,570	Total	\$363,527,556	Total	\$199,534,177
Yorba Linda	9,081,375	San Benito County	\$3,099,921	San Joaquin County	\$33,523,742
Total	\$887,354,008	Hollister	6,868,525	Escalon	1,434,865
Placer County	\$21,978,245	San Juan Bautista	281,566	Lathrop	11,508,581
Auburn	11,202,475	Total	\$10,250,012	Lodi	16,633,133
Colfax	1,442,362	San Bernardino County	\$45,267,904	Manteca	18,657,037
Lincoln	5,786,820	Adelanto	3,246,053	Ripon	4,490,065
Loomis	1,185,251	Apple Valley	8,990,596	Stockton	77,512,855
Rocklin	19,814,102	Barstow	8,620,457	Tracy	67,691,766
Roseville	70,574,425	Big Bear Lake	3,567,511	Total	\$231,452,043
Total	\$131,983,681	Chino	35,588,609	San Luis Obispo County	\$15,413,417
Plumas County	\$3,165,017	Chino Hills	10,664,476	Arroyo Grande	5,624,811
Portola	331,457	Colton	13,323,285	Atascadero	5,017,673
Total	\$3,496,474	Fontana	56,052,195	Paso Robles	13,602,253
Riverside County	\$56,668,707	Grand Terrace	1,306,610	Grover Beach	2,101,031
Banning	3,651,545	Hesperia	14,787,812	Morro Bay	2,536,213
Beaumont	28,620,720	Highland	4,049,492	Pismo Beach	3,813,282
Blythe	1,965,854	Loma Linda	10,508,814	San Luis Obispo	22,119,394
Calimesa	1,691,388	Montclair	15,670,835	Total	\$70,228,074
Canyon Lake	385,310	Needles	817,143	San Mateo County	\$36,162,017
Cathedral City	13,629,885	Ontario	128,900,980	Atherton	191,094
Coachella	5,645,460	Rancho Cucamonga	40,071,262	Belmont	4,096,269
Corona	58,721,668	Redlands	18,938,067	Brisbane	6,237,918
Desert Hot Springs	1,718,972	Rialto	57,028,491	Burlingame	13,982,215
Eastvale	45,666,818	San Bernardino	55,968,219	Colma	13,427,852
Hemet	16,862,857	Twentynine Palms	1,566,798	Daly City	15,624,941
Indian Wells	1,755,543	Upland	19,182,302	East Palo Alto	3,962,080
Indio	17,735,135	Victorville	30,254,297	Foster City	4,484,030
Jurupa Valley	22,979,738	Yucaipa	5,487,707	Half Moon Bay	3,187,190
La Quinta	12,780,150	Yucca Valley	4,805,425	Hillsborough	112,688
Lake Elsinore	15,253,934	Total	\$594,665,341	Menlo Park	7,195,031
Menifee	12,331,180	San Diego County	\$55,845,490	Millbrae	3,181,850
Moreno Valley	37,149,346	Carlsbad	52,351,784	Pacifica	2,938,026
Murrieta	26,675,424	Chula Vista	45,975,349	Portola Valley	328,676
Norco	11,563,172	Coronado	5,070,391	Redwood City	25,629,881
Palm Desert	26,390,429	Del Mar	2,306,370	San Bruno	22,405,335
Palm Springs	20,984,256	El Cajon	32,656,785	San Carlos	12,621,067
Perris	29,227,701	Encinitas	17,500,772	San Mateo	22,569,609
Rancho Mirage	7,531,565	Escondido	46,423,040	South San Francisco	22,410,616
Riverside	90,280,433	Imperial Beach	1,937,323	Woodside	819,568
San Jacinto	4,753,968	La Mesa	17,772,354	Total	\$221,567,952

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 2022-23 (4 of 4)**

Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed	Jurisdiction	Payments Distributed
Santa Barbara County	\$14,917,665	Solano County	\$2,895,324	Tuolumne County	\$6,643,270
Buellton	3,645,831	Benicia	6,950,393	Sonora	3,492,860
Carpinteria	2,086,252	Dixon	12,562,407	Total	\$10,136,129
Goleta	8,734,472	Fairfield	30,876,424	Ventura County	\$14,069,832
Guadalupe	575,740	Rio Vista	1,349,504	Camarillo	18,836,617
Lompoc	6,507,985	Suisun	2,586,062	Fillmore	2,963,036
Santa Barbara	28,261,927	Vacaville	28,905,142	Moorpark	5,092,826
Santa Maria	31,743,150	Vallejo	18,671,616	Ojai	2,288,034
Solvang	2,021,901	Total	\$104,796,871	Oxnard	49,394,976
Total	\$98,494,924	Sonoma County	\$26,143,198	Port Hueneme	2,424,605
Santa Clara County	\$6,360,757	Cloverdale	1,147,842	Santa Paula	3,581,222
Campbell	14,178,457	Cotati	2,919,213	Simi Valley	23,645,951
Cupertino	41,252,088	Healdsburg	5,913,493	Thousand Oaks	38,367,078
Gilroy	21,237,939	Petaluma	17,816,394	Ventura	30,398,839
Los Altos	3,086,469	Rohnert Park	9,866,842	Total	\$191,063,018
Los Altos Hills	44,596	Santa Rosa	46,736,167	Yolo County	\$6,060,181
Los Gatos	7,399,475	Sebastopol	2,289,884	Davis	8,504,685
Milpitas	29,966,111	Sonoma	3,817,092	West Sacramento	24,308,404
Monte Sereno	12,998	Windsor	5,619,962	Winters	870,759
Morgan Hill	12,969,662	Total	\$122,270,087	Woodland	18,107,172
Mountain View	23,649,331	Stanislaus County	\$35,824,959	Total	\$57,851,200
Palo Alto	34,230,358	Ceres	8,005,121	Yuba County	\$6,934,134
San Jose	284,909,679	Hughson	1,148,453	Marysville	2,794,877
Santa Clara	60,772,541	Modesto	41,172,894	Wheatland	374,278
Saratoga	1,383,045	Newman	686,286	Total	\$10,103,289
Sunnyvale	35,924,199	Oakdale	4,369,496	Grand Total	\$9,528,559,389
Total	\$577,377,704	Patterson	12,743,605		
Santa Cruz County	\$13,728,888	Riverbank	4,743,455		
Capitola	6,321,690	Turlock	19,584,002		
Santa Cruz	13,725,175	Waterford	847,045		
Scotts Valley	2,711,220	Total	\$129,125,317		
Watsonville	11,381,850	Sutter County	\$5,403,346		
Total	\$47,868,823	Live Oak	535,942		
Shasta County	\$5,518,267	Yuba City	17,867,994		
Anderson	4,354,000	Total	\$23,807,282		
Redding	30,257,827	Tehama County	\$3,310,958		
Shasta Lake	676,494	Corning	3,598,065		
Total	\$40,806,588	Red Bluff	5,293,311		
Sierra County	\$259,720	Tehama	0		
Loyalton	83,897	Total	\$12,202,334		
Total	\$343,617	Trinity County	\$1,209,321		
Siskiyou County	\$1,532,103	Total	\$1,209,321		
Dorris	54,167	Tulare County	\$19,181,815		
Dunsmuir	170,187	Dinuba	22,010,240		
Etna	116,583	Exeter	1,102,439		
Fort Jones	315,910	Farmersville	1,260,455		
Montague	89,040	Lindsay	1,548,529		
Mount Shasta	1,709,533	Porterville	8,309,279		
Tulelake	125,955	Tulare	14,634,869		
Weed	1,469,922	Visalia	46,039,605		
Yreka	2,899,504	Woodlake	792,936		
Total	\$8,482,902	Total	\$114,880,165		

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^a
Fiscal Year 2022-23**

County	Payments Distributed ^b	County	Payments Distributed ^b	County	Payments Distributed ^b
Alameda	\$113,904,000	Marin	\$14,546,000	San Mateo	\$55,268,000
Alpine	79,000	Mariposa	638,000	Santa Barbara	24,636,000
Amador	1,557,000	Mendocino	4,568,000	Santa Clara	144,317,000
Butte	11,467,000	Merced	11,032,000	Santa Cruz	11,955,000
Calaveras	1,540,000	Modoc	308,000	Shasta	10,190,000
Colusa	1,431,000	Mono	1,126,000	Sierra	85,000
Contra Costa	56,075,000	Monterey	24,140,000	Siskiyou	2,121,000
Del Norte	946,000	Napa	12,098,000	Solano	26,181,000
El Dorado	8,380,000	Nevada	4,866,000	Sonoma	30,551,000
Fresno	60,075,000	Orange	221,008,000	Stanislaus	32,233,000
Glenn	1,575,000	Placer	32,968,000	Sutter	5,944,000
Humboldt	5,695,000	Plumas	871,000	Tehama	3,054,000
Imperial	8,831,000	Riverside	156,634,000	Trinity	313,000
Inyo	1,177,000	Sacramento	90,771,000	Tulare	28,717,000
Kern	58,270,000	San Benito	2,587,000	Tuolumne	2,533,000
Kings	6,618,000	San Bernardino	148,811,000	Ventura	47,889,000
Lake	2,029,000	San Diego	202,683,000	Yolo	14,438,000
Lassen	940,000	San Francisco	50,199,000	Yuba	2,512,000
Los Angeles	535,602,000	San Joaquin	57,777,000	Total	\$2,380,849,000
Madera	6,572,000	San Luis Obispo	17,518,000		

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

^a 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.

^b These are actual payments to the counties and exclude the administrative charge of \$18,480,230 and the Business and Transportation Agency's administrative charge of \$1,066,418.



SALES AND USE TAXES

**TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax
Fiscal Year 2022-23, County Districts (1 of 6)**

District Code	County Special Districts ^a	Payments Distributed ^b	District Code	County Special Districts ^a	Payments Distributed ^b
893	Alameda County Children's Health and Child Care Transactions and Use Tax	\$199,580,000	026	Riverside County Transportation Commission	\$285,901,000
086	Alameda County Essential Health Care Services Transactions and Use Tax	201,349,000	023	Sacramento Transportation Authority	175,004,000
926	Alameda County Transactions and Use Tax	199,580,000	015	San Benito County Council of Governments	-
010	Alameda County Transportation Authority	-	053	San Benito County General Fund Augmentation	-
079	Alameda County Transportation Commission 2002	3,111,000	706	San Benito County Safety Transactions and Use Tax	13,133,000
377	Alameda County Transportation Commission Transactions and Use Tax	201,174,000	031	San Bernardino County Transportation Authority	257,887,000
194	Amador County Fire Protection and Emergency Medical Services Transactions and Use Tax	4,358,000	013	San Diego County Regional Transportation Commission	429,735,000
045	Calexico Heffernan Memorial Hospital District	-	008	San Francisco BART District	327,128,000
A10	Colusa County Transactions and Use Tax Measure A	77,000	051	San Francisco County Public Finance Authority	55,528,000
024	Contra Costa Transportation Authority	123,109,000	027	San Francisco County Transportation Authority	111,660,000
815	County of Contra Costa Transactions and Use Tax	121,945,000	043	San Francisco Educational Finance Authority	-
258	County of Sonoma Measure F	32,324,000	038	San Joaquin County Transportation Authority	86,097,000
047	Del Norte County District	-	742	San Mateo County Additional Transit District Tax	119,062,000
388	Del Norte County Fairgrounds Transactions and Use Tax	10,000	326	San Mateo County Retail Transactions and Use Tax	119,615,000
831	Del Norte County Unincorporated Area Transactions and Use Tax	1,986,000	002	San Mateo County Transit District	119,648,000
071	Fresno County Public Library Transactions and Use Tax	27,106,000	018	San Mateo County Transportation Authority	119,643,000
012	Fresno County Transportation Authority	111,440,000	030	Santa Barbara County Local Transportation Authority	54,855,000
098	Fresno County Zoo Authority	21,488,000	331	Santa Clara County Retail Transactions and Use Tax	66,750,000
389	Humboldt County Transactions and Use Tax	13,044,000	006	Santa Clara County Traffic Authority	-
029	Imperial County Local Transportation Authority	20,569,000	063	Santa Clara County Transactions and Use Tax	-
014	Inyo County Rural Counties Transactions and Use Tax	2,626,000	003	Santa Clara County Transit District	273,533,000
A20	Kern County Unincorporated Transactions and Use Tax Measure K	3,862,000	123	Santa Clara Valley Transportation Authority	273,529,000
593	Los Angeles County Measure H (Homeless)	517,119,000	280	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax	66,757,000
217	Los Angeles County Metro Transportation Authority	1,111,576,000	040	Santa Cruz County Earthquake Recovery Bond	-
576	Los Angeles County Traffic Improvement Plan	1,109,498,000	061	Santa Cruz County Public Library Transactions and Use Tax	13,575,000
005	Los Angeles County Transportation Commission	1,111,899,000	547	Santa Cruz County Transportation Transactions and Use Tax	27,347,000
035	Los Angeles County Transportation Commission	1,111,897,000	723	Santa Cruz County Unincorporated Area Transactions and Use Tax	9,808,000
144	Madera County 2006 Transportation Authority	16,263,000	004	Santa Cruz Metropolitan Transit District	27,394,000
034	Madera County Transportation Authority	-	543	Silicon Valley Transportation Solutions Tax	273,069,000
993	Marin County Parks Measure A	9,354,000	066	Solano County Public Library Transactions and Use Tax	12,372,000
310	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	324,000	558	Sonoma County Library Maintenance, Restoration, and Enhancement Act	15,881,000
076	Mariposa County Healthcare Authority	-	900	Sonoma County Mental Health and Homeless Services Transactions and Use Tax	32,089,000
103	Mariposa County Healthcare Transactions and Use Tax	1,762,000	039	Sonoma County Open Space Authority	6,000
A03	Mariposa County Measure O	1,724,000	725	Sonoma County Park and Safety Transactions and Use Tax	15,870,000
614	Mendocino County Mental Health Treatment Act Tax	9,168,000	115	Sonoma County Transportation Authority	32,328,000
269	Mendocino Library Special Transactions and Use Tax	2,218,000	059	Stanislaus County Library Transactions and Use Tax	14,962,000
481	Merced County Transportation Authority	27,066,000	566	Stanislaus Measure L Local Roads First Transportation Measure	61,569,000
009	Metropolitan Transportation Commission	-	102	Transportation Authority of Marin County	35,010,000
486	Monterey Transportation Safety Transactions and Use Tax	38,772,000	060	Tulare County Transactions and Use Tax	-
394	Monterey-Salinas MST Special Transit District	12,643,000	162	Tulare County Transportation Authority	50,651,000
634	MTC: AC Transit ^c	54,521,000	739	Yuba County Unincorporated Area Transactions and Use Tax	9,726,000
633	MTC: SF Muni ^c	54,521,000		Total, County Districts	\$10,536,435,000
065	Napa County Flood Protection Authority Tax	3,000			
631	Napa Valley Transportation Authority	25,818,000			
502	Nevada County Public Library Transactions and Use Tax	5,822,000			
067	Nevada County Public Library Transactions and Use Tax	1,000			
037	Orange County Local Transportation Authority	438,606,000			

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

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

^b These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$125,539,000.

^c 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 2022-23, City Districts (2 of 6)**

District Code	City Special Districts ^a	Payments Distributed ^b	District Code	City Special Districts ^a	Payments Distributed ^b
957	2020 Peninsula Corridor Joint Powers Board Retail Transactions and Use Tax	\$122,262,000	643	City of Chula Vista 2018 Transactions and Use Tax	\$28,229,000
965	Alameda County Transportation Commission 2022 Measure BB	200,716,000	531	City of Chula Vista Temporary Transactions and Use Tax	28,230,000
A46	Atwater 2022 Transactions and Use Tax Measure B	325,000	058	City of Clearlake Public Safety Transactions and Use Tax	1,291,000
A26	Baldwin Park Transactions and Use Tax Measure BP	465,000	467	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax	2,595,000
A16	Blue Lake Essential Services Transactions and Use Tax Measure R	2,000	073	City of Clovis Public Safety Transactions and Use Tax	-
647	City of Alameda Transactions and Use Tax	10,236,000	415	City of Coachella Transactions and Use Tax	7,150,000
298	City of Albany Transactions and Use Tax	1,701,000	655	City of Coalinga General Transactions and Use Tax	2,223,000
779	City of Alhambra Transactions and Use Tax	12,264,000	A56	City of Colton Transactions and Use Tax Measure S	583,000
373	City of Anderson Transactions and Use Tax	2,142,000	A11	City of Colusa Transactions and Use Tax Measure B	85,000
650	City of Angels Camp Transactions and Use Tax	701,000	845	City of Commerce 2021 Transactions and Use Tax	5,064,000
651	City of Antioch Increase Transactions and Use Tax	20,282,000	306	City of Commerce Transactions and Use Tax	10,316,000
349	City of Antioch Transactions and Use Tax	-	448	City of Compton Transactions and Use Tax	15,449,000
753	City of Arcadia Transactions and Use Tax	11,823,000	818	City of Concord 2021 Transactions and Use Tax	33,376,000
195	City of Arcata Transactions and Use Tax	2,674,000	241	City of Concord Transactions and Use Tax	155,000
154	City of Arroyo Grande Transactions and Use Tax	3,011,000	603	City of Corcoran Transactions and Use Tax	2,540,000
198	City of Arvin Transactions and Use Tax	2,339,000	446	City of Corning Transactions and Use Tax	1,473,000
887	City of Atascadero Essential Services Transactions and Use Tax	6,378,000	937	City of Corona Transactions and Use Tax	44,580,000
419	City of Atascadero Transactions and Use Tax	3,200,000	374	City of Cotati 2014 Transactions and Use Tax	3,088,000
346	City of Atwater Public Safety Transactions and Use Tax	2,607,000	227	City of Cotati Transactions and Use Tax	10,000
077	City of Avalon Municipal Hospital and Clinic Transactions and Use Tax	848,000	663	City of Covina 2018 Transactions and Use Tax	8,778,000
A25	City of Avenal Transactions and Use Tax Measure A	23,000	677	City of Cudahy Temporary Transactions and Use Tax	1,335,000
781	City of Azusa Transactions and Use Tax	7,474,000	304	City of Culver City Essential City Services Transactions and Use Tax	11,558,000
741	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	103,088,000	665	City of Culver City Safety and Protection Transactions and Use Tax	5,721,000
709	City of Barstow Transactions and Use Tax	10,419,000	894	City of Daly City Local Recovery and Relief Transactions and Use Tax	8,653,000
839	City of Bell Gardens Transactions and Use Tax	3,658,000	088	City of Davis General Revenue Transactions and Use Tax	-
841	City of Bellflower Transactions and Use Tax	6,837,000	376	City of Davis Transactions and Use Tax	11,655,000
539	City of Belmont Transactions and Use Tax	2,363,000	533	City of Del Mar Transactions and Use Tax	3,357,000
422	City of Benicia Transactions and Use Tax	7,725,000	409	City of Del Rey Oaks General Transactions and Use Tax	284,000
837	City of Bishop Community Safety and Essential Services Transactions and Use Tax	2,267,000	145	City of Del Rey Oaks Transactions and Use Tax	571,000
813	City of Blythe Transactions and Use Tax	3,339,000	170	City of Delano Transactions and Use Tax	7,444,000
A62	City of Brisbane Transactions and Use Tax Measure U	187,000	131	City of Dinuba Police and Fire Protection Transactions and Use Tax	3,089,000
661	City of Burbank Infrastructure Services Transactions and Use Tax	32,803,000	473	City of Downey Transactions and Use Tax	12,651,000
622	City of Burlingame Essential Services Transactions and Use Tax	3,106,000	783	City of Duarte Transactions and Use Tax	4,172,000
229	City of Calexico General Fund Transactions and Use Tax	3,413,000	439	City of Dunsmuir Transactions and Use Tax	130,000
211	City of Campbell Vital City Services, Maintenance, and Protection Transactions and Use Tax	3,506,000	541	City of East Palo Alto Transactions and Use Tax	2,290,000
334	City of Capitola Permanent Retail Transactions and Use Tax	1,059,000	109	City of El Cajon Public Safety Facilities Transactions and Use Tax	-
113	City of Capitola Transactions and Use Tax	1,060,000	207	City of El Cajon Service Preservation Transactions and Use Tax	13,690,000
803	City of Carmel-by-the-Sea 2020 Transactions and Use Tax	5,803,000	461	City of El Centro Transactions and Use Tax	8,051,000
315	City of Carmel-by-the-Sea Transactions and Use Tax	8,000	382	City of El Cerrito 2015 Transactions and Use Tax	4,192,000
719	City of Carpinteria Local Transactions and Use Tax	3,901,000	174	City of El Cerrito Street Improvement Transactions and Use Tax	2,086,000
843	City of Carson Essential Services Transactions and Use Tax	18,779,000	243	City of El Cerrito Transactions and Use Tax	-
231	City of Cathedral City Transactions and Use Tax	9,678,000	199	City of El Monte Transactions and Use Tax	7,057,000
172	City of Ceres Public Safety Transactions and Use Tax	4,834,000	A52	City of Elk Grove Transactions and Use Tax Measure E	1,961,000
A09	City of Chico Transactions and Use Tax Measure H	1,848,000	771	City of Emeryville Police, Fire, and Child Care Transactions and Use Tax	2,649,000
681	City of Chowchilla Public Safety Transactions and Use Tax	2,617,000	935	City of Eureka 2021 Supplemental Transactions and Use Tax	12,379,000

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

See page 62 for footnotes.

SALES AND USE TAXES

**TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax
Fiscal Year 2022-23, City Districts (3 of 6)**

District Code	City Special Districts ^a	Payments Distributed ^b	District Code	City Special Districts ^a	Payments Distributed ^b
247	City of Eureka Supplemental Transactions and Use Tax	\$48,000	526	City of Isleton Transactions and Use Tax	\$2,000
197	City of Eureka Transactions and Use Tax	2,463,000	659	City of Kerman Transactions and Use Tax	3,092,000
921	City of Exeter 2020 Transactions and Use Tax	1,862,000	685	City of King City General Transactions and Use Tax	2,641,000
336	City of Fairfield Transactions and Use Tax	25,908,000	401	City of King City Transactions and Use Tax	3,000
628	City of Farmersville 2018 Transactions and Use Tax	736,000	635	City of Kingsburg Transactions and Use Tax	2,807,000
121	City of Farmersville Transactions and Use Tax	736,000	203	City of La Habra Transactions and Use Tax	7,788,000
283	City of Fort Bragg C.V. Starr Center Special Transactions and Use Tax	1,186,000	209	City of La Mesa Transactions and Use Tax	13,026,000
094	City of Fort Bragg Street Rehabilitation Project Transactions and Use Tax	1,186,000	308	City of La Mirada Transactions and Use Tax	-
459	City of Fortuna Police and Essential Services Transactions and Use Tax	1,897,000	507	City of La Palma Transactions and Use Tax	2,926,000
511	City of Fountain Valley Transactions and Use Tax	17,707,000	669	City of La Puente Safety and Protection Transactions and Use Tax	3,397,000
657	City of Fowler Transactions and Use Tax	2,139,000	520	City of La Quinta Transactions and Use Tax	16,314,000
960	City of Fresno Clean and Safe Parks Transactions and Use Tax	45,089,000	789	City of La Verne Transactions and Use Tax	5,013,000
205	City of Galt Public Safety Transactions and Use Tax	2,411,000	134	City of Laguna Beach Temporary Transactions and Use Tax	-
695	City of Garden Grove 2018 Transactions and Use Tax	29,365,000	871	City of Lake Elsinore Transactions and Use Tax	16,207,000
785	City of Gardena Transactions and Use Tax	12,784,000	465	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	1,733,000
673	City of Glendale Essential City Services Transactions and Use Tax	34,932,000	101	City of Lakeport Transactions and Use Tax	863,000
751	City of Glendora Transactions and Use Tax	8,773,000	791	City of Lakewood Transactions and Use Tax	13,830,000
407	City of Gonzales Quality of Life Transactions and Use Tax	5,000	847	City of Lancaster Transactions and Use Tax	21,491,000
865	City of Gonzales Temporary 2021 Transactions and Use Tax	1,705,000	612	City of Larkspur Essential Transactions and Use Tax	2,995,000
641	City of Grass Valley 2018 Transactions and Use Tax	6,949,000	A32	City of Larkspur Transactions and Use Tax Measure G	54,000
317	City of Grass Valley Transactions and Use Tax	4,000	355	City of Larkspur Transactions and Use Tax	-
435	City of Greenfield 2015 Transactions and Use Tax	1,526,000	323	City of Lathrop Public Safety/Essential City Services Transactions and Use Tax	10,487,000
293	City of Greenfield Transactions and Use Tax	2,038,000	675	City of Lawndale Vital City Services Transactions and Use Tax	3,444,000
925	City of Grover Beach Community Transactions and Use Tax	3,790,000	606	City of Lindsay Transactions and Use Tax	1,793,000
155	City of Grover Beach Transactions and Use Tax	11,000	713	City of Lodi 2018 Transactions and Use Tax	9,304,000
896	City of Guadalupe Essential Services Transactions and Use Tax	824,000	849	City of Lomita Local Transactions and Use Tax	2,615,000
420	City of Guadalupe Transactions and Use Tax	2,000	807	City of Lompoc Transactions and Use Tax	7,710,000
224	City of Gustine Community Enhancement to Services Transactions and Use Tax	512,000	440	City of Long Beach Transactions and Use Tax Measure A	61,557,000
329	City of Half Moon Bay Transactions and Use Tax	1,000	869	City of Los Alamitos Transactions and Use Tax	6,578,000
787	City of Hawaiian Gardens Transactions and Use Tax	1,097,000	683	City of Los Banos Essential City Services Transactions and Use Tax	3,928,000
610	City of Hawthorne Transactions and Use Tax	15,542,000	104	City of Los Banos Public Safety Transactions and Use Tax	3,933,000
365	City of Hayward Transactions and Use Tax	21,803,000	721	City of Los Gatos Transactions and Use Tax	1,265,000
342	City of Healdsburg Transactions and Use Tax	2,971,000	469	City of Lynwood Transactions and Use Tax	7,238,000
514	City of Hemet Transactions and Use Tax	16,556,000	475	City of Madera Transactions and Use Tax	7,039,000
285	City of Hercules Temporary Transactions and Use Tax	1,956,000	A28	City of Malibu Transactions and Use Tax Measure Prop MC	168,000
171	City of Hollister Transactions and Use Tax	8,959,000	152	City of Manteca Public Safety Transactions and Use Tax	10,400,000
637	City of Huntington Park Transactions and Use Tax	6,617,000	687	City of Marina New Transactions and Use Tax	6,971,000
351	City of Huron Public Safety Special Transactions and Use Tax	864,000	255	City of Marina Transactions and Use Tax	5,000
885	City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	3,097,000	452	City of Martinez Road Maintenance and Improvement Transactions and Use Tax	4,688,000
516	City of Indio Transactions and Use Tax	18,666,000	653	City of Martinez Transactions and Use Tax	4,670,000
142	City of Inglewood Vital City Services Transactions and Use Tax	13,156,000	447	City of Marysville Transactions and Use Tax	4,011,000
763	City of Irwindale Transactions and Use Tax	3,475,000	A21	City of McFarland Transactions and Use Tax Measure M	35,000
984	City of Isleton Measure B	92,000	524	City of Menifee Transactions and Use Tax	19,789,000
983	City of Isleton Measure L	92,000	127	City of Merced Transactions and Use Tax	9,123,000
442	City of Isleton Special Transactions and Use Tax	1,000	898	City of Milpitas Public Services Transactions and Use Tax	7,258,000
			A72	City of Modesto Transactions and Use Tax Measure H	2,475,000
			757	City of Monrovia Transactions and Use Tax	6,589,000

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

See page 62 for footnotes.

SALES AND USE TAXES

**TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax
Fiscal Year 2022-23, City Districts (4 of 6)**

District Code	City Special Districts ^a	Payments Distributed ^b	District Code	City Special Districts ^a	Payments Distributed ^b
877	City of Montclair Essential Services Protection Transactions and Use Tax	\$11,249,000	302	City of Orinda Transactions and Use Tax	\$14,000
107	City of Montclair Transactions and Use Tax	2,827,000	458	City of Orland Transactions and Use Tax	1,423,000
793	City of Montebello Transactions and Use Tax	9,830,000	649	City of Oroville Transactions and Use Tax	7,605,000
805	City of Monterey 2020 Transactions and Use Tax	5,835,000	923	City of Oxnard 911 Safety Transactions and Use Tax	57,401,000
403	City of Monterey Special Transactions and Use Tax	11,775,000	213	City of Oxnard Vital Services Transactions and Use Tax	19,283,000
889	City of Morro Bay Local Recovery Transactions and Use Tax	4,640,000	184	City of Pacific Grove Transactions and Use Tax	1,234,000
156	City of Morro Bay Transactions and Use Tax	22,000	A64	City of Pacifica Transactions and Use Tax Measure Y	85,000
266	City of Mount Shasta Libraries Transactions and Use Tax	392,000	620	City of Palm Springs 2018 Transactions and Use Tax	11,187,000
700	City of Murrieta Transactions and Use Tax	28,652,000	274	City of Palm Springs Transactions and Use Tax	22,447,000
136	City of National City Transactions and Use Tax	15,385,000	851	City of Palmdale Transactions and Use Tax	22,751,000
505	City of Nevada City Fire and Police Transactions and Use Tax	666,000	797	City of Paramount Transactions and Use Tax	7,678,000
963	City of Nevada City Special Transaction and Use Tax Measure M	882,000	755	City of Parlier Transactions and Use Tax	1,180,000
146	City of Nevada City Street Improvements Transactions and Use Tax	17,000	679	City of Pasadena Transactions and Use Tax	32,869,000
319	City of Nevada City Transactions and Use Tax	1,000	890	City of Paso Robles Supplemental Transactions and Use Tax	13,511,000
450	City of Newark Transactions and Use Tax	8,593,000	325	City of Paso Robles Transactions and Use Tax	6,810,000
698	City of Norco Transactions and Use Tax	8,515,000	913	City of Petaluma Transactions and Use Tax	15,887,000
795	City of Norwalk Transactions and Use Tax	10,912,000	201	City of Pico Rivera Transactions and Use Tax	12,379,000
433	City of Novato 2016 Transactions and Use Tax	3,439,000	384	City of Pinole 2014 Transactions and Use Tax	2,456,000
253	City of Novato Transactions and Use Tax	1,000	140	City of Pinole Transactions and Use Tax	2,457,000
278	City of Oakdale Transactions and Use Tax	2,827,000	185	City of Pismo Beach Transactions and Use Tax	2,060,000
711	City of Oceanside Temporary Transactions and Use Tax	18,597,000	287	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	6,180,000
A58	City of Ontario Transactions and Use Tax Measure Q	4,633,000	689	City of Placentia Transactions and Use Tax	9,053,000
824	City of Orinda Essential Services Transactions and Use Tax	3,802,000	070	City of Placerville Public Safety Transactions and Use Tax	1,456,000

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

See page 62 for footnotes.



SALES AND USE TAXES

**TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax
Fiscal Year 2022-23, City Districts (5 of 6)**

District Code	City Special Districts ^a	Payments Distributed ^b	District Code	City Special Districts ^a	Payments Distributed ^b
245	City of Placerville Special Transactions and Use Tax	\$1,455,000	289	City of San Pablo Transactions and Use Tax	-
456	City of Placerville Special Transactions and Use Tax for Water, Sewer, Storm Drain, and Streets Facilities	2,942,000	861	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax	\$4,831,000
454	City of Pleasant Hill Transactions and Use Tax	5,500,000	125	City of San Rafael Transactions and Use Tax	-
085	City of Point Arena Transactions and Use Tax	67,000	359	City of San Rafael Transactions and Use Tax	14,787,000
667	City of Pomona Transactions and Use Tax	17,507,000	411	City of Sand City 2015 General Purpose Transactions and Use Tax	2,951,000
735	City of Port Hueneme Essential Services Transactions and Use Tax	3,473,000	105	City of Sand City General Purpose Transactions and Use Tax	-
214	City of Port Hueneme Transactions and Use Tax	1,725,000	178	City of Sanger Public Safety Transactions and Use Tax	3,324,000
733	City of Porterville 2018 Transactions and Use Tax	10,996,000	691	City of Santa Ana Transactions and Use Tax	88,350,000
132	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	5,473,000	624	City of Santa Barbara Infrastructure Service Transactions and Use Tax	31,001,000
875	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	12,010,000	645	City of Santa Cruz 2018 Transactions and Use Tax	4,090,000
417	City of Rancho Cordova Transactions and Use Tax	12,118,000	158	City of Santa Cruz Replacement Transactions and Use Tax	8,271,000
424	City of Red Bluff 2014 Transactions and Use Tax	1,531,000	089	City of Santa Cruz Transactions and Use Tax	-
879	City of Redlands Transactions and Use Tax	20,897,000	671	City of Santa Fe Springs 2018 Transactions and Use Tax	16,563,000
715	City of Redwood City Transactions and Use Tax	14,080,000	717	City of Santa Maria Public Safety Transactions and Use Tax	26,811,000
176	City of Reedley Public Safety Transactions and Use Tax	1,770,000	294	City of Santa Maria Transactions and Use Tax	5,000
777	City of Reedley Transactions and Use Tax	2,650,000	471	City of Santa Monica 2017 Transactions and Use Tax	37,096,000
386	City of Richmond 2014 Transactions and Use Tax	11,033,000	249	City of Santa Monica Transactions and Use Tax	16,000
095	City of Richmond Transactions and Use Tax	11,052,000	572	City of Santa Paula Transactions and Use Tax	4,773,000
463	City of Ridgecrest Public Safety and City Services Transactions and Use Tax	6,929,000	263	City of Santa Rosa 2010 Transactions and Use Tax	89,000
291	City of Ridgecrest Temporary Transactions and Use Tax	-	731	City of Santa Rosa 2018 Transactions and Use Tax	100,000
390	City of Rio Dell Transactions and Use Tax	354,000	958	City of Santa Rosa 2020 Transactions and Use Tax	24,047,000
338	City of Rio Vista General Transactions and Use Tax	81,000	119	City of Santa Rosa Public Safety Transactions and Use Tax	12,009,000
518	City of Riverside Transactions and Use Tax	84,114,000	392	City of Sausalito 2014 Transactions and Use Tax	1,412,000
233	City of Rohnert Park Transactions and Use Tax	5,761,000	809	City of Scotts Valley 2020 Transactions and Use Tax	4,508,000
697	City of Roseville Transactions and Use Tax	29,179,000	363	City of Scotts Valley Temporary Transactions and Use Tax	2,000
704	City of Sacramento 2018 Transactions and Use Tax	131,160,000	129	City of Scotts Valley Transactions and Use Tax	-
321	City of Sacramento Transactions and Use Tax	34,000	215	City of Scotts Valley Transactions and Use Tax	-
405	City of Salinas Measure G Transactions and Use Tax	34,158,000	693	City of Seal Beach Transactions and Use Tax	6,407,000
128	City of Salinas Temporary Transactions and Use Tax	17,017,000	604	City of Seaside 2017 Transactions and Use Tax	3,234,000
881	City of San Bernardino 2020 Transactions and Use Tax	51,788,000	180	City of Seaside Transactions and Use Tax	6,504,000
148	City of San Bernardino Transactions and Use Tax	260,000	117	City of Sebastopol Community Transactions and Use Tax	784,000
765	City of San Bruno Transactions and Use Tax	4,082,000	344	City of Sebastopol Increase in Community Transactions and Use Tax	1,581,000
853	City of San Fernando Local Transactions and Use Tax	5,049,000	082	City of Sebastopol Transactions and Use Tax	-
347	City of San Fernando Temporary Transactions and Use Tax	40,000	168	City of Selma Public Safety Transactions and Use Tax	2,716,000
799	City of San Gabriel Transactions and Use Tax	5,646,000	759	City of Sierra Madre Transactions and Use Tax	1,001,000
873	City of San Jacinto Transactions and Use Tax	7,624,000	855	City of Signal Hill Transactions and Use Tax	6,362,000
444	City of San Jose Transactions and Use Tax	58,255,000	867	City of Soledad General Services Transactions and Use Tax	1,212,000
106	City of San Juan Bautista Transactions and Use Tax	517,000	292	City of Soledad Temporary Emergency Transactions and Use Tax	2,445,000
379	City of San Leandro 2015 Transactions and Use Tax	14,617,000	296	City of Sonoma Transactions and Use Tax	2,892,000
237	City of San Leandro Transactions and Use Tax	-	093	City of Sonora Transactions and Use Tax	2,331,000
892	City of San Luis Obispo Community Services and Investment Transactions and Use Tax	30,541,000	857	City of South El Monte Essential Services Protection Measure	1,514,000
157	City of San Luis Obispo Essential Services Transactions and Use Tax	106,000	251	City of South El Monte Vital City Services Protection Transactions and Use Tax	3,067,000
225	City of San Mateo Transactions and Use Tax	7,074,000	181	City of South Gate Transactions and Use Tax	14,257,000
367	City of San Pablo Emergency Medical Services Transactions and Use Tax	1,036,000	835	City of South Lake Tahoe 2021 Transactions and Use Tax	7,688,000
608	City of San Pablo Reduction Transactions and Use Tax	475,000			

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

See [page 62](#) for footnotes.

SALES AND USE TAXES

**TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax
Fiscal Year 2022-23, City Districts (6 of 6)**

District Code	City Special Districts ^a	Payments Distributed ^b	District Code	City Special Districts ^a	Payments Distributed ^b
097	City of South Lake Tahoe Transactions and Use Tax	\$3,869,000	075	City of Woodland General Revenue Transactions and Use Tax	-
761	City of South Pasadena Transactions and Use Tax	3,163,000	235	City of Woodland Supplemental Transactions and Use Tax	\$4,046,000
437	City of South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	16,169,000	138	City of Woodland Transactions and Use Tax	8,032,000
500	City of St. Helena Transactions and Use Tax	2,163,000	553	City of Yreka Transactions and Use Tax	1,447,000
413	City of Stanton Transactions and Use Tax	6,044,000	833	Crescent City Transactions and Use Tax	2,309,000
111	City of Stockton Public Safety Transactions and Use Tax	15,191,000	A18	Ferndale Transactions and Use Tax Measure N	8,000
537	City of Stockton Special Library and Recreation Transactions and Use Tax	15,173,000	A54	Galt General Transactions and Use Tax Measure Q	282,000
361	City of Stockton Transactions and Use Tax	46,136,000	A07	Long Beach Measure A	18,684,000
554	City of Suisun City Transactions and Use Tax	3,828,000	A40	Mendocino County Essential Services Transactions and Use Tax Measure P	332,000
974	City of Taft Measure A	1,992,000	A38	Mendocino County Transactions and Use Tax Measure B	166,000
A24	City of Tehachapi Transactions and Use Tax Measure S	293,000	A39	Mendocino County Transactions and Use Tax Measure O	332,000
522	City of Temecula Transactions and Use Tax	38,805,000	A30	Monterey Park Transactions and Use Tax Measure MP	485,000
256	City of Tracy Transactions and Use Tax	19,000	A05	Pacific Grove Measure A	2,200,000
535	City of Tracy Transactions and Use Tax	9,166,000	A22	Ridgecrest Temporary Transactions and Use Tax Measure P	467,000
092	City of Trinidad General Revenue Transactions and Use Tax	-	986	Rio Vista 2022 Measure O	1,350,000
196	City of Trinidad Transactions and Use Tax	192,000	A34	San Anselmo 2023 Transactions and Use Tax Measure J	129,000
133	City of Tulare Transactions and Use Tax	8,379,000	988	San Pablo 2022 Measure S	1,139,000
919	City of Turlock 911 Emergency and Community Services Transactions and Use Tax	15,342,000	A48	Sand City 2023 General Transactions and Use Tax Measure L	245,000
479	City of Ukiah 2017 Transactions and Use Tax	3,427,000	A36	Sausalito 2023 Transactions and Use Tax Measure L	168,000
122	City of Ukiah Transactions and Use Tax	3,430,000	A60	Solana Beach Transactions and Use Tax Measure S	257,000
239	City of Union City Transactions and Use Tax	7,169,000	A66	Solvang Transactions and Use Tax Measure U2022	115,000
556	City of Vacaville 2017 Transactions and Use Tax	22,607,000	193	Sonoma Marin Area Rail Transit District	49,689,000
340	City of Vacaville Transactions and Use Tax	4,000	A74	Sonoma Essential Services Transactions and Use Tax Measure Y	275,000
276	City of Vallejo Transactions and Use Tax	20,923,000	990	Susanville Measure P	1,275,000
573	City of Ventura City Transactions and Use Tax	16,855,000	991	Torrance Measure SST	13,785,000
811	City of Vernon Transactions and Use Tax	5,151,000	639	Town of Corte Madera 2018 Transactions and Use Tax	4,269,000
883	City of Victorville Public Safety and Essential Services Transactions and Use Tax	29,358,000	353	Town of Corte Madera Transactions and Use Tax	4,000
091	City of Visalia Public Safety Transactions and Use Tax	9,854,000	477	Town of Fairfax 2017 Transactions and Use Tax	1,065,000
570	City of Visalia Transactions and Use Tax	19,835,000	267	Town of Fairfax Transactions and Use Tax	1,000
150	City of Vista Transactions and Use Tax	12,164,000	513	Town of Loomis Transactions and Use Tax	703,000
464	City of Wasco Transactions and Use Tax	3,201,000	183	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	2,116,000
371	City of Watsonville Public Safety Transactions and Use Tax	5,209,000	300	Town of Moraga Transactions and Use Tax	2,668,000
160	City of Watsonville Transactions and Use Tax	2,582,000	381	Town of Paradise Temporary Transactions and Use Tax	1,362,000
432	City of Weed Transactions and Use Tax	336,000	357	Town of San Anselmo Transactions and Use Tax	1,215,000
859	City of West Hollywood Transactions and Use Tax	16,071,000	369	Town of Truckee Trails Transactions and Use Tax	1,888,000
737	City of West Sacramento 2018 Transactions and Use Tax	4,978,000	068	Town of Truckee Transactions and Use Tax	3,813,000
081	City of West Sacramento Transactions and Use Tax	10,052,000	528	Town of Yucca Valley Essential Services Transactions and Use Tax	2,925,000
574	City of West Sacramento Transactions and Use Tax	4,986,000	529	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	2,925,000
509	City of Westminster Transactions and Use Tax	11,455,000	A70	Vallejo Additional Transactions and Use Tax Measure P	1,118,000
265	City of Wheatland Transactions and Use Tax	666,000	A14	Walnut Creek Transactions and Use Tax Measure O	652,000
801	City of Whittier Transactions and Use Tax	13,874,000	A68	Watsonville Community Investment Transactions and Use Tax Measure R	344,000
702	City of Wildomar Transactions and Use Tax	5,463,000	A50	Westminster 2023 Transactions and Use Tax Measure Y	923,000
139	City of Williams Transactions and Use Tax	985,000			
863	City of Willits Emergency Funding Transactions and Use Tax	1,344,000			
084	City of Willits Road System Transactions and Use Tax	912,000			
626	City of Woodlake Transactions and Use Tax	959,000			
				Total, City Districts	\$3,549,836,000
				Grand Total, County and City Districts	\$14,086,271,000

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

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

^b These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$108,392,000.



SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (1 of 10)

District Code	County Special Districts	Rate	Effective Start Date	Effective End Date
893	Alameda County Children's Health and Child Care Transactions and Use Tax	0.005	7/1/2021	6/30/2041
086	Alameda County Essential Health Care Services Transactions and Use Tax	0.005	7/1/2004	6/30/2034
926	Alameda County Transactions and Use Tax	0.005	7/1/2021	3/31/2031
010	Alameda County Transportation Authority	0.005	4/1/1987	3/31/2002
079	Alameda County Transportation Commission 2002	0.005	4/1/2002	3/31/2022
377	Alameda County Transportation Commission Transactions and Use Tax	0.005	4/1/2015	3/31/2045
194	Amador County Fire Protection and Emergency Medical Services Transactions and Use Tax	0.005	4/1/2009	-
045	Calexico Heffernan Memorial Hospital District	0.005	10/1/1992	3/31/2006
A10	Colusa County Transactions and Use Tax Measure A	0.005	4/1/2023	-
024	Contra Costa Transportation Authority	0.005	4/1/1989	3/31/2034
815	County of Contra Costa Transactions and Use Tax	0.005	4/1/2021	3/31/2041
258	County of Sonoma Measure F	0.003	4/1/2011	3/31/2031
047	Del Norte County District	0.005	7/1/1993	6/30/1998
388	Del Norte County Fairgrounds Transactions and Use Tax	0.003	4/1/2015	3/31/2022
831	Del Norte County Unincorporated Area Transactions and Use Tax	0.010	4/1/2021	-
071	Fresno County Public Library Transactions and Use Tax	0.001	4/1/1999	3/31/2029
012	Fresno County Transportation Authority	0.005	7/1/1987	6/30/2027
098	Fresno County Zoo Authority	0.001	4/1/2005	3/31/2040
389	Humboldt County Transactions and Use Tax	0.005	4/1/2015	-
029	Imperial County Local Transportation Authority	0.005	4/1/1990	3/31/2050
014	Inyo County Rural Counties Transactions and Use Tax	0.005	10/1/1988	-
A20	Kern County Unincorporated Transactions and Use Tax Measure K	0.010	4/1/2023	-
593	Los Angeles County Measure H (Homeless)	0.003	10/1/2017	9/30/2027
217	Los Angeles County Metro Transportation Authority	0.005	7/1/2009	6/30/2039
576	Los Angeles County Traffic Improvement Plan	0.005	7/1/2017	6/30/2039
005	Los Angeles County Transportation Commission	0.005	7/1/1982	-
035	Los Angeles County Transportation Commission	0.005	4/1/1991	-
144	Madera County 2006 Transportation Authority	0.005	4/1/2007	3/31/2027
034	Madera County Transportation Authority	0.005	10/1/1990	9/30/2005
993	Marin County Parks Measure A	0.003	10/1/2022	9/30/2031
310	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	0.003	4/1/2013	3/31/2022
076	Mariposa County Healthcare Authority	0.005	7/1/2000	6/30/2004
103	Mariposa County Healthcare Transactions and Use Tax	0.005	4/1/2005	3/31/2025
A03	Mariposa County Measure O	0.010	10/1/2022	9/30/2062
614	Mendocino County Mental Health Treatment Act Tax	0.005	4/1/2018	3/31/2023
269	Mendocino Library Special Transactions and Use Tax	0.001	4/1/2012	3/31/2023
481	Merced County Transportation Authority	0.005	4/1/2017	3/31/2047
009	Metropolitan Transportation Commission	0.001	4/1/1970	-
486	Monterey Transportation Safety Transactions and Use Tax	0.004	4/1/2017	3/31/2047
394	Monterey-Salinas MST Special Transit District	0.001	4/1/2015	3/31/2030
634	MTC: AC Transit	0.500	1/1/1990	-
633	MTC: SF Muni	0.500	1/1/1990	-
065	Napa County Flood Protection Authority Tax	0.005	7/1/1998	6/30/2018
631	Napa Valley Transportation Authority	0.005	7/1/2018	6/30/2043
502	Nevada County Public Library Transactions and Use Tax	0.003	4/1/2017	3/31/2032
067	Nevada County Public Library Transactions and Use Tax	0.001	10/1/1998	3/31/2017
037	Orange County Local Transportation Authority	0.005	4/1/1991	3/31/2041
026	Riverside County Transportation Commission	0.005	7/1/1989	6/30/2039
023	Sacramento Transportation Authority	0.005	4/1/1989	3/31/2039
015	San Benito County Council of Governments	0.005	1/1/1989	12/31/1998

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (2 of 10)

District Code	County Special Districts	Rate	Effective Start Date	Effective End Date
053	San Benito County General Fund Augmentation	0.005	1/1/1994	12/31/1997
706	San Benito County Safety Transactions and Use Tax	0.010	4/1/2019	3/31/2049
031	San Bernardino County Transportation Authority	0.005	4/1/1990	3/31/2040
013	San Diego County Regional Transportation Commission	0.005	4/1/1988	3/31/2048
008	San Francisco BART District	0.004	4/1/1970	-
051	San Francisco County Public Finance Authority	0.003	10/1/1993	-
027	San Francisco County Transportation Authority	0.005	4/1/1990	-
043	San Francisco Educational Finance Authority	0.003	2/1/1992	6/30/1993
038	San Joaquin County Transportation Authority	0.005	4/1/1991	3/31/2041
742	San Mateo County Additional Transit District Tax	0.005	7/1/2019	3/31/2049
326	San Mateo County Retail Transactions and Use Tax	0.005	4/1/2013	3/31/2043
002	San Mateo County Transit District	0.005	7/1/1982	-
018	San Mateo County Transportation Authority	0.005	1/1/1989	12/31/2033
030	Santa Barbara County Local Transportation Authority	0.005	4/1/1990	3/31/2040
331	Santa Clara County Retail Transactions and Use Tax	0.001	4/1/2013	-
006	Santa Clara County Traffic Authority	0.005	4/1/1985	3/31/1995
063	Santa Clara County Transactions and Use Tax	0.005	4/1/1997	3/31/2006
003	Santa Clara County Transit District	0.005	10/1/1976	-
123	Santa Clara Valley Transportation Authority	0.005	4/1/2006	3/31/2036
280	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax	0.001	7/1/2012	6/30/2042
040	Santa Cruz County Earthquake Recovery Bond	0.005	4/1/1991	3/31/1997
061	Santa Cruz County Public Library Transactions and Use Tax	0.003	4/1/1997	-
547	Santa Cruz County Transportation Transactions and Use Tax	0.005	4/1/2017	3/31/2047
723	Santa Cruz County Unincorporated Area Transactions and Use Tax	0.005	4/1/2019	3/31/2031
004	Santa Cruz Metropolitan Transit District	0.005	1/1/1979	-
543	Silicon Valley Transportation Solutions Tax	0.005	4/1/2017	3/31/2047
066	Solano County Public Library Transactions and Use Tax	0.001	10/1/1998	9/30/2030
558	Sonoma County Library Maintenance, Restoration, and Enhancement Act	0.001	4/1/2017	3/31/2027
900	Sonoma County Mental Health and Homeless Services Transactions and Use Tax	0.003	4/1/2021	3/31/2031
039	Sonoma County Open Space Authority	0.003	4/1/1991	3/31/2011
725	Sonoma County Park and Safety Transactions and Use Tax	0.001	4/1/2019	3/31/2029
115	Sonoma County Transportation Authority	0.003	4/1/2005	3/31/2025
059	Stanislaus County Library Transactions and Use Tax	0.001	7/1/1995	6/30/2030
566	Stanislaus Measure L Local Roads First Transportation Measure	0.005	4/1/2017	3/31/2042
102	Transportation Authority of Marin County	0.005	4/1/2005	3/31/2049
060	Tulare County Transactions and Use Tax	0.005	10/1/1995	12/31/1997
162	Tulare County Transportation Authority	0.005	4/1/2007	3/31/2037
739	Yuba County Unincorporated Area Transactions and Use Tax	0.010	4/1/2019	3/31/2029



SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (3 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
957	2020 Peninsula Corridor Joint Powers Board Retail Transactions and Use Tax	0.001	7/1/2021	6/30/2051
965	Alameda County Transportation Commission 2022 Measure BB	0.005	4/1/2022	3/31/2045
A46	Atwater 2022 Transactions and Use Tax Measure B	0.010	4/1/2023	
A26	Baldwin Park Transactions and Use Tax Measure BP	0.008	4/1/2023	
A16	Blue Lake Essential Services Transactions and Use Tax Measure R	0.010	4/1/2023	
647	City of Alameda Transactions and Use Tax	0.005	4/1/2019	
298	City of Albany Transactions and Use Tax	0.005	4/1/2013	
779	City of Alhambra Transactions and Use Tax	0.008	7/1/2020	
373	City of Anderson Transactions and Use Tax	0.005	10/1/2014	
650	City of Angels Camp Transactions and Use Tax	0.005	4/1/2019	
651	City of Antioch Increase Transactions and Use Tax	0.010	4/1/2019	3/31/2039
349	City of Antioch Transactions and Use Tax	0.005	4/1/2014	3/31/2019
753	City of Arcadia Transactions and Use Tax	0.008	1/1/2020	
195	City of Arcata Transactions and Use Tax	0.008	4/1/2009	3/31/2029
154	City of Arroyo Grande Transactions and Use Tax	0.005	4/1/2007	
198	City of Arvin Transactions and Use Tax	0.010	4/1/2009	
887	City of Atascadero Essential Services Transactions and Use Tax	0.010	4/1/2021	
419	City of Atascadero Transactions and Use Tax	0.005	4/1/2015	3/31/2027
346	City of Atwater Public Safety Transactions and Use Tax	0.005	7/1/2013	3/31/2023
077	City of Avalon Municipal Hospital and Clinic Transactions and Use	0.005	10/1/2000	
A25	City of Avenal Transactions and Use Tax Measure A	0.010	4/1/2023	
781	City of Azusa Transactions and Use Tax	0.008	7/1/2020	
741	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	0.010	4/1/2019	
709	City of Barstow Transactions and Use Tax	0.010	4/1/2019	
839	City of Bell Gardens Transactions and Use Tax	0.008	4/1/2021	
841	City of Bellflower Transactions and Use Tax	0.008	4/1/2021	
539	City of Belmont Transactions and Use Tax	0.005	4/1/2017	3/31/2047
422	City of Benicia Transactions and Use Tax	0.010	4/1/2015	
837	City of Bishop Community Safety and Essential Services Transactions and Use Tax	0.010	4/1/2021	
813	City of Blythe Transactions and Use Tax	0.010	10/1/2020	
A62	City of Brisbane Transactions and Use Tax Measure U	0.005	4/1/2023	
661	City of Burbank Infrastructure Services Transactions and Use Tax	0.008	4/1/2019	
622	City of Burlingame Essential Services Transactions and Use Tax	0.003	4/1/2018	
229	City of Calexico General Fund Transactions and Use Tax	0.005	10/1/2010	9/30/2030
211	City of Campbell Vital City Services, Maintenance, and Protection Transactions and Use Tax	0.003	4/1/2009	
334	City of Capitola Permanent Retail Transactions and Use Tax	0.003	4/1/2013	
113	City of Capitola Transactions and Use Tax	0.003	4/1/2005	12/31/2027
803	City of Carmel-by-the-Sea 2020 Transactions and Use Tax	0.015	7/1/2020	6/30/2040
315	City of Carmel-by-the-Sea Transactions and Use Tax	0.010	4/1/2013	6/30/2020
719	City of Carpinteria Local Transactions and Use Tax	0.013	4/1/2019	
843	City of Carson Essential Services Transactions and Use Tax	0.008	7/1/2021	
231	City of Cathedral City Transactions and Use Tax	0.010	10/1/2010	
172	City of Ceres Public Safety Transactions and Use Tax	0.005	4/1/2008	
A09	City of Chico Transactions and Use Tax Measure H	0.010	4/1/2023	
681	City of Chowchilla Public Safety Transactions and Use Tax	0.010	4/1/2019	3/31/2027
643	City of Chula Vista 2018 Transactions and Use Tax	0.005	10/1/2018	
531	City of Chula Vista Temporary Transactions and Use Tax	0.005	4/1/2017	3/31/2027
058	City of Clearlake Public Safety Transactions and Use Tax	0.005	7/1/1995	
467	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax	0.010	4/1/2017	3/31/2037
073	City of Clovis Public Safety Transactions and Use Tax	0.003	4/1/2000	9/30/2008
415	City of Coachella Transactions and Use Tax	0.010	4/1/2015	
655	City of Coalinga General Transactions and Use Tax	0.010	4/1/2019	3/31/2029
A56	City of Colton Transactions and Use Tax Measure S	0.010	4/1/2023	
A11	City of Colusa Transactions and Use Tax Measure B	0.010	4/1/2023	3/31/2027
845	City of Commerce 2021 Transactions and Use Tax	0.003	4/1/2021	

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (4 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
306	City of Commerce Transactions and Use Tax	0.005	4/1/2013	
448	City of Compton Transactions and Use Tax	0.010	10/1/2016	
818	City of Concord 2021 Transactions and Use Tax	0.010	4/1/2021	
241	City of Concord Transactions and Use Tax	0.005	4/1/2011	3/31/2021
603	City of Corcoran Transactions and Use Tax	0.010	10/1/2017	
446	City of Corning Transactions and Use Tax	0.005	10/1/2016	
937	City of Corona Transactions and Use Tax	0.010	7/1/2021	
374	City of Cotati 2014 Transactions and Use Tax	0.010	10/1/2014	
227	City of Cotati Transactions and Use Tax	0.005	10/1/2010	9/30/2014
663	City of Covina 2018 Transactions and Use Tax	0.008	4/1/2019	
677	City of Cudahy Temporary Transactions and Use Tax	0.008	4/1/2019	3/31/2029
304	City of Culver City Essential City Services Transactions and Use Tax	0.005	4/1/2013	3/31/2033
665	City of Culver City Safety and Protection Transactions and Use Tax	0.003	4/1/2019	
894	City of Daly City Local Recovery and Relief Transactions and Use Tax	0.005	4/1/2021	
088	City of Davis General Revenue Transactions and Use Tax	0.005	7/1/2004	9/30/2014
376	City of Davis Transactions and Use Tax	0.010	10/1/2014	
533	City of Del Mar Transactions and Use Tax	0.010	4/1/2017	
409	City of Del Rey Oaks General Transactions and Use Tax	0.005	4/1/2015	
145	City of Del Rey Oaks Transactions and Use Tax	0.010	4/1/2007	
170	City of Delano Transactions and Use Tax	0.010	4/1/2008	3/31/2028
131	City of Dinuba Police and Fire Protection Transactions and Use Tax	0.008	4/1/2006	
473	City of Downey Transactions and Use Tax	0.005	4/1/2017	3/31/2037
783	City of Duarte Transactions and Use Tax	0.008	7/1/2020	
439	City of Dunsmuir Transactions and Use Tax	0.005	4/1/2016	3/31/2026
541	City of East Palo Alto Transactions and Use Tax	0.005	4/1/2017	
109	City of El Cajon Public Safety Facilities Transactions and Use Tax	0.005	4/1/2005	3/31/2015
207	City of El Cajon Service Preservation Transactions and Use Tax	0.005	4/1/2009	3/31/2029
461	City of El Centro Transactions and Use Tax	0.005	4/1/2017	6/30/2047
382	City of El Cerrito 2015 Transactions and Use Tax	0.010	4/1/2015	3/31/2027
174	City of El Cerrito Street Improvement Transactions and Use Tax	0.005	7/1/2008	
243	City of El Cerrito Transactions and Use Tax	0.005	4/1/2011	3/31/2015
199	City of El Monte Transactions and Use Tax	0.005	4/1/2009	3/31/2029
A52	City of Elk Grove Transactions and Use Tax Measure E	0.010	4/1/2023	
771	City of Emeryville Police, Fire, and Child Care Transactions and Use Tax	0.003	7/1/2020	
935	City of Eureka 2021 Supplemental Transactions and Use Tax	0.013	7/1/2021	
247	City of Eureka Supplemental Transactions and Use Tax	0.005	4/1/2011	6/30/2021
197	City of Eureka Transactions and Use Tax	0.003	4/1/2009	
921	City of Exeter 2020 Transactions and Use Tax	0.010	4/1/2021	
336	City of Fairfield Transactions and Use Tax	0.010	4/1/2013	3/31/2033
628	City of Farmersville 2018 Transactions and Use Tax	0.005	4/1/2018	
121	City of Farmersville Transactions and Use Tax	0.005	4/1/2005	
283	City of Fort Bragg C.V. Starr Center Special Transactions and Use Tax	0.005	7/1/2012	
094	City of Fort Bragg Maintain City Streets Transactions and Use Tax	0.005	1/1/2005	12/31/2024
459	City of Fortuna Police and Essential Services Transactions and Use Tax	0.008	4/1/2017	3/31/2033
511	City of Fountain Valley Transactions and Use Tax	0.010	4/1/2017	3/31/2037
657	City of Fowler Transactions and Use Tax	0.010	4/1/2019	
960	City of Fresno Clean and Safe Parks Transactions and Use Tax	0.004	7/1/2021	6/30/2051
205	City of Galt Public Safety Transactions and Use Tax	0.005	4/1/2009	
695	City of Garden Grove 2018 Transactions and Use Tax	0.010	4/1/2019	
785	City of Gardena Transactions and Use Tax	0.008	7/1/2020	
673	City of Glendale Essential City Services Transactions and Use Tax	0.008	4/1/2019	
751	City of Glendora Transactions and Use Tax	0.008	7/1/2019	
407	City of Gonzales Quality of Life Transactions and Use Tax	0.005	4/1/2015	3/31/2021
865	City of Gonzales Temporary 2021 Transactions and Use Tax	0.010	4/1/2021	3/31/2044
641	City of Grass Valley 2018 Transactions and Use Tax	0.010	10/1/2018	

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (5 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
317	City of Grass Valley Transactions and Use Tax	0.005	4/1/2013	9/30/2018
435	City of Greenfield 2015 Transactions and Use Tax	0.008	4/1/2016	3/31/2027
293	City of Greenfield Transactions and Use Tax	0.010	10/1/2012	
925	City of Grover Beach Community Transactions and Use Tax	0.015	4/1/2021	
155	City of Grover Beach Transactions and Use Tax	0.005	4/1/2007	3/31/2021
896	City of Guadalupe Essential Services Transactions and Use Tax	0.010	4/1/2021	
420	City of Guadalupe Transactions and Use Tax	0.003	4/1/2015	3/31/2021
224	City of Gustine Community Enhancement to Services Transactions and Use Tax	0.005	4/1/2010	
329	City of Half Moon Bay Transactions and Use Tax	0.005	4/1/2013	3/31/2016
787	City of Hawaiian Gardens Transactions and Use Tax	0.008	10/1/2020	
610	City of Hawthorne Transactions and Use Tax	0.008	4/1/2018	
365	City of Hayward Transactions and Use Tax	0.005	10/1/2014	12/31/2034
342	City of Healdsburg Transactions and Use Tax	0.005	4/1/2013	
514	City of Hemet Transactions and Use Tax	0.010	4/1/2017	3/31/2027
285	City of Hercules Temporary Transactions and Use Tax	0.005	10/1/2012	
171	City of Hollister Transactions and Use Tax	0.010	4/1/2008	3/31/2038
637	City of Huntington Park Transactions and Use Tax	0.008	10/1/2018	
351	City of Huron Public Safety Special Transactions and Use Tax	0.010	4/1/2014	
885	City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	0.010	4/1/2021	
516	City of Indio Transactions and Use Tax	0.010	4/1/2017	
142	City of Inglewood Vital City Services Transactions and Use Tax	0.005	4/1/2007	
763	City of Irwindale Transactions and Use Tax	0.008	4/1/2020	
984	City of Isleton Measure B	0.005	4/1/2022	3/31/2027
983	City of Isleton Measure L	0.005	4/1/2022	3/31/2027
442	City of Isleton Special Transactions and Use Tax	0.005	10/1/2016	9/30/2021
526	City of Isleton Transactions and Use Tax	0.005	4/1/2017	3/31/2022
659	City of Kerman Transactions and Use Tax	0.010	4/1/2019	
685	City of King City General Transactions and Use Tax	0.010	4/1/2019	3/31/2029
401	City of King City Transactions and Use Tax	0.005	4/1/2015	3/31/2019
635	City of Kingsburg Transactions and Use Tax	0.010	10/1/2018	9/30/2028
203	City of La Habra Transactions and Use Tax	0.005	4/1/2009	12/31/2028
209	City of La Mesa Transactions and Use Tax	0.008	4/1/2009	3/31/2029
308	City of La Mirada Transactions and Use Tax	0.010	4/1/2013	3/31/2018
507	City of La Palma Transactions and Use Tax	0.010	4/1/2017	
669	City of La Puente Safety and Protection Transactions and Use Tax	0.005	4/1/2019	
520	City of La Quinta Transactions and Use Tax	0.010	4/1/2017	
789	City of La Verne Transactions and Use Tax	0.008	7/1/2020	
134	City of Laguna Beach Temporary Transactions and Use Tax	0.005	7/1/2006	6/30/2009
871	City of Lake Elsinore Transactions and Use Tax	0.010	4/1/2021	
465	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	0.010	4/1/2017	
101	City of Lakeport Transactions and Use Tax	0.005	4/1/2005	
791	City of Lakewood Transactions and Use Tax	0.008	7/1/2020	
847	City of Lancaster Transactions and Use Tax	0.008	4/1/2021	
612	City of Larkspur Essential Transactions and Use Tax	0.008	4/1/2018	
A32	City of Larkspur Transactions and Use Tax Measure G	0.003	4/1/2023	
355	City of Larkspur Transactions and Use Tax	0.005	4/1/2014	3/31/2018
323	City of Lathrop Public Safety/Essential City Services Transactions and Use Tax	0.010	4/1/2013	
675	City of Lawndale Vital City Services Transactions and Use Tax	0.008	4/1/2019	
606	City of Lindsay Transactions and Use Tax	0.010	10/1/2017	
713	City of Lodi 2018 Transactions and Use Tax	0.005	4/1/2019	
849	City of Lomita Local Transactions and Use Tax	0.008	4/1/2021	
807	City of Lompoc Transactions and Use Tax	0.010	7/1/2020	6/30/2035
440	City of Long Beach Transactions and Use Tax Measure A	0.010	1/1/2017	12/31/2022
869	City of Los Alamitos Transactions and Use Tax	0.015	4/1/2021	
683	City of Los Banos Essential City Services Transactions and Use Tax	0.005	4/1/2019	3/31/2034

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (6 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
104	City of Los Banos Public Safety Transactions and Use Tax	0.005	4/1/2005	
721	City of Los Gatos Transactions and Use Tax	0.001	4/1/2019	3/31/2039
469	City of Lynwood Transactions and Use Tax	0.010	4/1/2017	
475	City of Madera Transactions and Use Tax	0.005	4/1/2017	
A28	City of Malibu Transactions and Use Tax Measure MC	0.005	4/1/2023	
152	City of Manteca Public Safety Transactions and Use Tax	0.005	4/1/2007	
687	City of Marina New Transactions and Use Tax	0.015	4/1/2019	3/31/2034
255	City of Marina Transactions and Use Tax	0.010	4/1/2011	3/31/2019
452	City of Martinez Road Maintenance and Improvement Transactions and Use Tax	0.005	4/1/2017	3/31/2032
653	City of Martinez Transactions and Use Tax	0.005	4/1/2019	3/31/2034
447	City of Marysville Transactions and Use Tax	0.010	10/1/2016	9/30/2026
A21	City of McFarland Transactions and Use Tax Measure M	0.010	4/1/2023	
524	City of Menifee Transactions and Use Tax	0.010	4/1/2017	
127	City of Merced Transactions and Use Tax	0.005	4/1/2006	3/31/2026
898	City of Milpitas Public Services Transactions and Use Tax	0.003	4/1/2021	3/31/2029
A72	City of Modesto Transactions and Use Tax Measure H	0.010	4/1/2023	
757	City of Monrovia Transactions and Use Tax	0.008	4/1/2020	
877	City of Montclair Essential Services Protection Transactions and Use Tax	0.010	4/1/2021	
107	City of Montclair Transactions and Use Tax	0.003	4/1/2005	
793	City of Montebello Transactions and Use Tax	0.008	7/1/2020	
805	City of Monterey 2020 Transactions and Use Tax	0.005	7/1/2020	6/30/2029
403	City of Monterey Special Transactions and Use Tax	0.010	4/1/2015	3/31/2027
889	City of Morro Bay Local Recovery Transactions and Use Tax	0.015	4/1/2021	
156	City of Morro Bay Transactions and Use Tax	0.005	4/1/2007	3/31/2021
266	City of Mount Shasta Libraries Transactions and Use Tax	0.003	10/1/2011	
700	City of Murrieta Transactions and Use Tax	0.010	4/1/2019	
136	City of National City Transactions and Use Tax	0.010	10/1/2006	9/30/2036
505	City of Nevada City Fire and Police Transactions and Use Tax	0.004	4/1/2017	
963	City of Nevada City Special Transactions and Use Tax Measure M	0.005	1/1/2022	
146	City of Nevada City Street Improvements Transactions and Use Tax	0.005	4/1/2007	12/31/2021
319	City of Nevada City Transactions and Use Tax	0.004	4/1/2013	3/31/2018
450	City of Newark Transactions and Use Tax	0.005	4/1/2017	3/31/2042
698	City of Norco Transactions and Use Tax	0.010	4/1/2019	
795	City of Norwalk Transactions and Use Tax	0.008	7/1/2020	
433	City of Novato 2016 Transactions and Use Tax	0.003	4/1/2016	
253	City of Novato Transactions and Use Tax	0.005	4/1/2011	3/31/2016
278	City of Oakdale Transactions and Use Tax	0.005	4/1/2012	3/31/2031
711	City of Oceanside Temporary Transactions and Use Tax	0.005	4/1/2019	3/31/2026
A58	City of Ontario Transactions and Use Tax Measure Q	0.010	4/1/2023	
824	City of Orinda Essential Services Transactions and Use Tax	0.010	4/1/2021	3/31/2041
302	City of Orinda Transactions and Use Tax	0.005	4/1/2013	3/31/2021
458	City of Orland Transactions and Use Tax	0.005	4/1/2017	
649	City of Oroville Transactions and Use Tax	0.010	4/1/2019	3/31/2025
923	City of Oxnard 911 Safety Transactions and Use Tax	0.015	4/1/2021	
213	City of Oxnard Vital Services Transactions and Use Tax	0.005	4/1/2009	3/31/2029
184	City of Pacific Grove Transactions and Use Tax	0.010	10/1/2008	9/30/2022
A64	City of Pacifica Transactions and Use Tax Measure Y	0.005	4/1/2023	3/31/2032
620	City of Palm Springs 2018 Transactions and Use Tax	0.005	4/1/2018	
274	City of Palm Springs Transactions and Use Tax	0.010	4/1/2012	
851	City of Palmdale Transactions and Use Tax	0.008	4/1/2021	
797	City of Paramount Transactions and Use Tax	0.008	7/1/2020	
755	City of Parlier Transactions and Use Tax	0.010	4/1/2020	
679	City of Pasadena Transactions and Use Tax	0.008	4/1/2019	
890	City of Paso Robles Supplemental Transactions and Use Tax	0.010	4/1/2021	3/31/2033
325	City of Paso Robles Transactions and Use Tax	0.005	4/1/2013	3/31/2025

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (7 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
913	City of Petaluma Transactions and Use Tax	0.010	4/1/2021	
201	City of Pico Rivera Transactions and Use Tax	0.010	4/1/2009	
384	City of Pinole 2014 Transactions and Use Tax	0.005	4/1/2015	
140	City of Pinole Transactions and Use Tax	0.005	4/1/2007	
185	City of Pismo Beach Transactions and Use Tax	0.005	10/1/2008	3/31/2027
287	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	0.005	10/1/2012	6/30/2035
689	City of Placentia Transactions and Use Tax	0.010	4/1/2019	
070	City of Placerville Public Safety Transactions and Use Tax	0.003	4/1/1999	
245	City of Placerville Special Transactions and Use Tax	0.003	4/1/2011	3/31/2041
456	City of Placerville Special Transactions and Use Tax for Water, Sewer, Storm Drain, and Streets Facilities	0.005	4/1/2017	3/31/2037
454	City of Pleasant Hill Transactions and Use Tax	0.005	4/1/2017	3/31/2037
085	City of Point Arena Transactions and Use Tax	0.005	4/1/2004	
667	City of Pomona Transactions and Use Tax	0.008	4/1/2019	
735	City of Port Hueneme Essential Services Transactions and Use Tax	0.010	4/1/2019	
214	City of Port Hueneme Transactions and Use Tax	0.005	4/1/2009	
733	City of Porterville 2018 Transactions and Use Tax	0.010	4/1/2019	
132	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	0.005	4/1/2006	
875	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	0.005	4/1/2021	
417	City of Rancho Cordova Transactions and Use Tax	0.005	4/1/2015	
424	City of Red Bluff 2014 Transactions and Use Tax	0.003	4/1/2015	3/31/2031
879	City of Redlands Transactions and Use Tax	0.010	4/1/2021	
715	City of Redwood City Transactions and Use Tax	0.005	4/1/2019	
176	City of Reedley Public Safety Transactions and Use Tax	0.005	7/1/2008	
777	City of Reedley Transactions and Use Tax	0.008	7/1/2020	
386	City of Richmond 2014 Transactions and Use Tax	0.005	4/1/2015	
095	City of Richmond Transactions and Use Tax	0.005	4/1/2005	
463	City of Ridgecrest Public Safety and City Services Transactions and Use Tax	0.010	4/1/2017	3/31/2025
291	City of Ridgecrest Temporary Transactions and Use Tax	0.008	10/1/2012	3/31/2017
390	City of Rio Dell Transactions and Use Tax	0.010	4/1/2015	12/31/2024
338	City of Rio Vista General Transactions and Use Tax	0.008	4/1/2013	3/31/2022
518	City of Riverside Transactions and Use Tax	0.010	4/1/2017	3/31/2036
233	City of Rohnert Park Transactions and Use Tax	0.005	10/1/2010	
697	City of Roseville Transactions and Use Tax	0.005	4/1/2019	
704	City of Sacramento 2018 Transactions and Use Tax	0.010	4/1/2019	
321	City of Sacramento Transactions and Use Tax	0.005	4/1/2013	3/31/2019
405	City of Salinas Measure G Transactions and Use Tax	0.010	4/1/2015	3/31/2030
128	City of Salinas Temporary Transactions and Use Tax	0.005	4/1/2006	
881	City of San Bernardino 2020 Transactions and Use Tax	0.010	4/1/2021	
148	City of San Bernardino Transactions and Use Tax	0.003	4/1/2007	3/31/2021
765	City of San Bruno Transactions and Use Tax	0.005	4/1/2020	
853	City of San Fernando Local Transactions and Use Tax	0.008	4/1/2021	
347	City of San Fernando Temporary Transactions and Use Tax	0.005	10/1/2013	3/31/2021
799	City of San Gabriel Transactions and Use Tax	0.008	7/1/2020	
873	City of San Jacinto Transactions and Use Tax	0.010	4/1/2021	
444	City of San Jose Transactions and Use Tax	0.003	10/1/2016	9/30/2031
106	City of San Juan Bautista Transactions and Use Tax	0.008	4/1/2005	
379	City of San Leandro 2015 Transactions and Use Tax	0.005	4/1/2015	3/31/2045
237	City of San Leandro Transactions and Use Tax	0.003	4/1/2011	3/31/2015
892	City of San Luis Obispo Community Services and Investment Transactions and Use Tax	0.015	4/1/2021	
157	City of San Luis Obispo Essential Services Transactions and Use Tax	0.005	4/1/2007	3/31/2021
225	City of San Mateo Transactions and Use Tax	0.003	4/1/2010	3/31/2048
367	City of San Pablo Emergency Medical Services Transactions and Use Tax	0.003	10/1/2014	
608	City of San Pablo Reduction Transactions and Use Tax	0.003	10/1/2017	9/30/2022
289	City of San Pablo Transactions and Use Tax	0.005	10/1/2012	9/30/2017

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (8 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
861	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax	0.003	4/1/2021	3/31/2030
125	City of San Rafael Transactions and Use Tax	0.005	4/1/2006	3/31/2014
359	City of San Rafael Transactions and Use Tax	0.008	4/1/2014	3/31/2034
411	City of Sand City 2015 General Purpose Transactions and Use Tax	0.010	4/1/2015	3/31/2023
105	City of Sand City General Purpose Transactions and Use Tax	0.005	4/1/2005	3/31/2015
178	City of Sanger Public Safety Transactions and Use Tax	0.008	7/1/2008	6/30/2028
691	City of Santa Ana Transactions and Use Tax	0.015	4/1/2019	3/31/2029
624	City of Santa Barbara Infrastructure Service Transactions and Use Tax	0.010	4/1/2018	
645	City of Santa Cruz 2018 Transactions and Use Tax	0.003	10/1/2018	
158	City of Santa Cruz Replacement Transactions and Use Tax	0.005	4/1/2007	
089	City of Santa Cruz Transactions and Use Tax	0.003	7/1/2004	3/31/2007
671	City of Santa Fe Springs 2018 Transactions and Use Tax	0.010	4/1/2019	
717	City of Santa Maria Public Safety Transactions and Use Tax	0.010	4/1/2019	
294	City of Santa Maria Transactions and Use Tax	0.003	10/1/2012	3/31/2019
471	City of Santa Monica 2017 Transactions and Use Tax	0.010	4/1/2017	
249	City of Santa Monica Transactions and Use Tax	0.005	4/1/2011	3/31/2017
572	City of Santa Paula Transactions and Use Tax	0.010	4/1/2017	3/31/2037
263	City of Santa Rosa 2010 Transactions and Use Tax	0.003	4/1/2011	6/30/2021
731	City of Santa Rosa 2018 Transactions and Use Tax	0.003	4/1/2019	6/30/2021
958	City of Santa Rosa 2020 Transactions and Use Tax	0.005	7/1/2021	6/30/2031
119	City of Santa Rosa Public Safety Transactions and Use Tax	0.003	4/1/2005	3/31/2045
392	City of Sausalito 2014 Transactions and Use Tax	0.005	4/1/2015	3/31/2023
809	City of Scotts Valley 2020 Transactions and Use Tax	0.013	7/1/2020	6/30/2032
363	City of Scotts Valley Temporary Transactions and Use Tax	0.005	4/1/2014	6/30/2020
129	City of Scotts Valley Transactions and Use Tax	0.005	4/1/2006	3/31/2009
215	City of Scotts Valley Transactions and Use Tax	0.003	4/1/2009	3/31/2011
693	City of Seal Beach Transactions and Use Tax	0.010	4/1/2019	
604	City of Seaside 2017 Transactions and Use Tax	0.005	10/1/2017	
180	City of Seaside Transactions and Use Tax	0.010	7/1/2008	
117	City of Sebastopol Community Transactions and Use Tax	0.003	4/1/2005	
344	City of Sebastopol Increase in Community Transactions and Use Tax	0.005	4/1/2013	
082	City of Sebastopol Transactions and Use Tax	0.001	4/1/2003	3/31/2005
168	City of Selma Public Safety Transactions and Use Tax	0.005	4/1/2008	
759	City of Sierra Madre Transactions and Use Tax	0.008	4/1/2020	
855	City of Signal Hill Transactions and Use Tax	0.008	4/1/2021	
867	City of Soledad General Services Transactions and Use Tax	0.005	4/1/2021	
292	City of Soledad Temporary Emergency Transactions and Use Tax	0.010	10/1/2012	9/30/2032
296	City of Sonoma Transactions and Use Tax	0.005	10/1/2012	
093	City of Sonora Transactions and Use Tax	0.005	1/1/2005	
857	City of South El Monte Essential Services Protection Measure	0.003	4/1/2021	
251	City of South El Monte Vital City Services Protection Transactions and Use Tax	0.005	4/1/2011	
181	City of South Gate Transactions and Use Tax	0.010	10/1/2008	
835	City of South Lake Tahoe 2021 Transactions and Use Tax	0.010	4/1/2021	
097	City of South Lake Tahoe Transactions and Use Tax	0.005	4/1/2005	
761	City of South Pasadena Transactions and Use Tax	0.008	4/1/2020	
437	City of South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	0.005	4/1/2016	3/31/2046
500	City of St. Helena Transactions and Use Tax	0.005	4/1/2017	
413	City of Stanton Transactions and Use Tax	0.010	4/1/2015	
111	City of Stockton Public Safety Transactions and Use Tax	0.003	4/1/2005	
537	City of Stockton Special Library and Recreation Transactions and Use Tax	0.003	4/1/2017	3/31/2033
361	City of Stockton Transactions and Use Tax	0.008	4/1/2014	3/31/2024
554	City of Suisun City Transactions and Use Tax	0.010	4/1/2017	3/31/2027
974	City of Taft Measure A	0.010	4/1/2022	
A24	City of Tehachapi Transactions and Use Tax Measure S	0.010	4/1/2023	

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (9 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
522	City of Temecula Transactions and Use Tax	0.010	4/1/2017	
256	City of Tracy Transactions and Use Tax	0.005	4/1/2011	3/31/2016
535	City of Tracy Transactions and Use Tax	0.005	4/1/2017	3/31/2037
092	City of Trinidad General Revenue Transactions and Use Tax	0.010	10/1/2004	12/31/2008
196	City of Trinidad Transactions and Use Tax	0.008	4/1/2009	3/31/2025
133	City of Tulare Transactions and Use Tax	0.005	4/1/2006	
919	City of Turlock 911 Emergency and Community Services Transactions and Use Tax	0.008	4/1/2021	
479	City of Ukiah 2017 Transactions and Use Tax	0.005	4/1/2017	
122	City of Ukiah Transactions and Use Tax	0.005	10/1/2005	
239	City of Union City Transactions and Use Tax	0.005	4/1/2011	3/31/2034
556	City of Vacaville 2017 Transactions and Use Tax	0.008	4/1/2018	3/31/2038
340	City of Vacaville Transactions and Use Tax	0.003	4/1/2013	3/31/2018
276	City of Vallejo Transactions and Use Tax	0.010	4/1/2012	
573	City of Ventura City Transactions and Use Tax	0.005	4/1/2017	3/31/2042
811	City of Vernon Transactions and Use Tax	0.008	10/1/2020	
883	City of Victorville Public Safety and Essential Services Transactions and Use Tax	0.010	4/1/2021	
091	City of Visalia Public Safety Transactions and Use Tax	0.003	7/1/2004	
570	City of Visalia Transactions and Use Tax	0.005	4/1/2017	
150	City of Vista Transactions and Use Tax	0.005	4/1/2007	3/31/2037
464	City of Wasco Transactions and Use Tax	0.010	4/1/2017	
371	City of Watsonville Public Safety Transactions and Use Tax	0.005	10/1/2014	
160	City of Watsonville Transactions and Use Tax	0.003	4/1/2007	
432	City of Weed Transactions and Use Tax	0.003	7/1/2015	
859	City of West Hollywood Transactions and Use Tax	0.008	4/1/2021	
737	City of West Sacramento 2018 Transactions and Use Tax	0.003	4/1/2019	
081	City of West Sacramento Transactions and Use Tax	0.005	4/1/2003	3/31/2033
574	City of West Sacramento Transactions and Use Tax	0.003	4/1/2017	
509	City of Westminster Transactions and Use Tax	0.010	4/1/2017	12/31/2022
265	City of Wheatland Transactions and Use Tax	0.005	4/1/2011	3/31/2031
801	City of Whittier Transactions and Use Tax	0.008	7/1/2020	
702	City of Wildomar Transactions and Use Tax	0.010	4/1/2019	
139	City of Williams Transactions and Use Tax	0.005	4/1/2007	
863	City of Willits Emergency Funding Transactions and Use Tax	0.008	4/1/2021	3/31/2031
084	City of Willits Road System Transactions and Use Tax	0.005	10/1/2003	
626	City of Woodlake Transactions and Use Tax	0.010	4/1/2018	
075	City of Woodland General Revenue Transactions and Use Tax	0.005	7/1/2000	6/30/2006
235	City of Woodland Supplemental Transactions and Use Tax	0.003	10/1/2010	9/30/2032
138	City of Woodland Transactions and Use Tax	0.005	10/1/2006	12/31/2030
553	City of Yreka Transactions and Use Tax	0.005	4/1/2017	
833	Crescent City Transactions and Use Tax	0.010	4/1/2021	
A18	Ferndale Transactions and Use Tax Measure N	0.008	4/1/2023	3/31/2031
A54	Galt General Transactions and Use Tax Measure Q	0.010	4/1/2023	
A07	Long Beach Measure A	0.008	1/1/2023	9/30/2027
A40	Mendocino County Essential Transactions and Use Tax Measure P	0.003	4/1/2023	3/31/2033
A38	Mendocino County Transactions and Use Tax Measure B	0.001	4/1/2023	
A39	Mendocino County Transactions and Use Tax Measure O	0.003	4/1/2023	
A30	Monterey Park Transactions and Use Tax Measure MP	0.008	4/1/2023	
A05	Pacific Grove Measure A	0.015	10/1/2022	
A22	Ridgecrest Temporary Transactions and Use Tax Measure P	0.010	4/1/2023	3/31/2032
986	Rio Vista 2022 Measure O	0.008	4/1/2022	3/31/2027
A34	San Anselmo 2023 Transactions and Use Tax Measure J	0.010	4/1/2023	3/31/2032
988	San Pablo 2022 Measure S	0.005	10/1/2022	9/30/2027
A48	Sand City 2023 General Transactions and Use Tax Measure L	0.015	4/1/2023	
A36	Sausalito 2023 Transactions and Use Tax Measure L	0.010	4/1/2023	3/31/2033
A60	Solana Beach Transactions and Use Tax Measure S	0.010	4/1/2023	

SALES AND USE TAXES

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (10 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
A66	Solvang Transactions and Use Tax Measure U2022	0.010	4/1/2023	
193	Sonoma Marin Area Rail Transit District	0.003	4/1/2009	3/31/2029
A74	Sonora Essential Services Transactions and Use Tax Measure Y	0.010	4/1/2023	3/31/2043
990	Susanville Measure P	0.010	10/1/2022	
991	Torrance Measure SST	0.005	10/1/2022	
639	Town of Corte Madera 2018 Transactions and Use Tax	0.008	10/1/2018	
353	Town of Corte Madera Transactions and Use Tax	0.005	4/1/2014	9/30/2018
477	Town of Fairfax 2017 Transactions and Use Tax	0.008	4/1/2017	3/31/2027
267	Town of Fairfax Transactions and Use Tax	0.005	4/1/2012	3/31/2017
513	Town of Loomis Transactions and Use Tax	0.003	4/1/2017	3/31/2027
183	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	0.005	10/1/2008	
300	Town of Moraga Transactions and Use Tax	0.010	4/1/2013	3/31/2033
381	Town of Paradise Temporary Transactions and Use Tax	0.005	4/1/2015	3/31/2031
357	Town of San Anselmo Transactions and Use Tax	0.005	4/1/2014	3/31/2023
369	Town of Truckee Trails Transactions and Use Tax	0.003	10/1/2014	9/30/2024
068	Town of Truckee Transactions and Use Tax	0.005	10/1/1998	12/31/2028
528	Town of Yucca Valley Essential Services Transactions and Use Tax	0.005	4/1/2017	3/31/2027
529	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	0.005	4/1/2017	3/31/2027
A70	Vallejo Additional Transactions and Use Tax Measure P	0.009	4/1/2023	
A14	Walnut Creek Transactions and Use Tax Measure O	0.005	4/1/2023	3/31/2033
A68	Watsonville Community Investment Transactions and Use Tax Measure R	0.005	4/1/2023	
A50	Westminster 2023 Transactions and Use Tax Measure Y	0.010	4/1/2023	3/31/2043

SALES AND USE TAXES

**TABLE 22B—Special Taxing Jurisdiction Distributions and Administrative Charges
Fiscal Years 1973-74 to 2022-23**

Fiscal Year	Net Amount Distributed	Administrative Charge	Fiscal Year	Net Amount Distributed	Administrative Charge
2022-23	\$14,086,271,000	\$123,539,000	1997-98	\$2,309,654,000	\$36,711,000
2021-22	13,458,402,000	108,392,000	1996-97	2,041,272,000	36,403,000
2020-21	10,176,297,000	88,937,000	1995-96	1,932,793,000	37,487,000
2019-20	9,486,531,000	118,055,000	1994-95	1,893,014,000	37,816,000
2018-19	9,218,249,000	105,512,000	1993-94	1,791,920,000	38,441,000
2017-18	8,038,787,000	94,669,000	1992-93	1,807,455,000	25,162,000
2016-17	6,316,125,000	83,095,000	1991-92	1,814,025,000	25,330,000
2015-16	6,130,573,000	81,911,000	1990-91	1,430,884,000	21,517,000
2014-15	5,729,543,000	74,696,000	1989-90	1,229,273,000	18,817,000
2013-14	5,406,965,000	68,604,000	1988-89	932,513,000	14,103,000
2012-13	4,907,887,000	51,002,000	1987-88	735,405,000	10,808,000
2011-12	4,543,976,000	48,629,000	1986-87	617,816,000	9,077,000
2010-11	4,133,402,000	50,090,000	1985-86	590,066,000	9,723,000
2009-10	3,716,621,000	48,516,000	1984-85	495,958,000	8,197,000
2008-09	3,572,935,000	43,649,000	1983-84	445,738,000	7,331,000
2007-08	3,923,989,000	39,768,000	1982-83	349,385,000	5,233,000
2006-07	3,862,168,000	37,135,000	1981-82	142,505,000	2,252,000
2005-06	3,711,763,000	43,410,000	1980-81	114,621,000	2,061,000
2004-05	3,310,416,000	41,973,000	1979-80	119,728,000	1,911,000
2003-04	3,015,938,000	37,739,000	1978-79	87,103,000	1,587,000
2002-03	2,863,387,000	34,497,000	1977-78	80,680,000	1,404,000
2001-02	2,845,398,000	34,327,000	1976-77	60,176,000	986,000
2000-01	3,003,030,000	36,356,000	1975-76	42,424,000	713,000
1999-00	2,689,865,000	33,652,000	1974-75	40,023,000	669,000
1998-99	2,435,226,000	33,064,000	1973-74	35,613,000	599,000

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—List of California Cities That Share Their 1% Local Tax Rate
With Their Respective Counties and the Share Rate**

County	City	Retain Rate ^a	Share Rate
Alameda	Alameda	0.950	0.050
Alameda	Albany	0.950	0.050
Alameda	Berkeley	0.950	0.050
Alameda	Emeryville	0.950	0.050
Alameda	Fremont	0.950	0.050
Alameda	Hayward	0.950	0.050
Alameda	Newark	0.950	0.050
Alameda	Oakland	0.950	0.050
Alameda	Piedmont	0.950	0.050
Alameda	Pleasanton	0.950	0.050
Alameda	Union City	0.950	0.050
Butte	Chico	0.950	0.050
Calaveras	Angels Camp	0.950	0.050
Contra Costa	Antioch	0.975	0.025
Contra Costa	Brentwood	0.975	0.025
Contra Costa	Clayton	0.975	0.025
Contra Costa	Concord	0.975	0.025
Contra Costa	Danville	0.975	0.025
Contra Costa	El Cerrito	0.975	0.025
Contra Costa	Hercules	0.975	0.025
Contra Costa	Lafayette	0.975	0.025
Contra Costa	Martinez	0.975	0.025
Contra Costa	Moraga	0.975	0.025
Contra Costa	Orinda	0.975	0.025
Contra Costa	Pinole	0.975	0.025
Contra Costa	Pittsburg	0.975	0.025
Contra Costa	Pleasant Hill	0.975	0.025
Contra Costa	Richmond	0.975	0.025
Contra Costa	San Pablo	0.975	0.025
Contra Costa	San Ramon	0.975	0.025
Contra Costa	Walnut Creek	0.975	0.025
Fresno	Clovis	0.950	0.050
Fresno	Coalinga	0.950	0.050
Fresno	Firebaugh	0.950	0.050
Fresno	Fowler	0.950	0.050
Fresno	Fresno	0.947	0.053
Fresno	Kerman	0.950	0.050
Fresno	Kingsburg	0.950	0.050
Fresno	Mendota	0.980	0.020
Fresno	Reedley	0.950	0.050
Fresno	San Joaquin	0.980	0.020
Fresno	Sanger	0.950	0.050
Fresno	Selma	0.950	0.050
Kings	Avenal	0.980	0.020
Kings	Corcoran	0.980	0.020
Kings	Hanford	0.950	0.050
Kings	Lemoore	0.980	0.020
Lassen	Susanville	0.950	0.050
Madera	Chowchilla	0.920	0.080
Merced	Atwater	0.950	0.050
Merced	Los Banos	0.950	0.050
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

County	City	Retain Rate ^a	Share Rate
San Mateo	Colma	0.950	0.050
San Mateo	Daly City	0.950	0.050
San Mateo	East Palo Alto	0.950	0.050
San Mateo	Foster City	0.950	0.050
San Mateo	Half Moon Bay	0.950	0.050
San Mateo	Hillsborough	0.950	0.050
San Mateo	Menlo Park	0.950	0.050
San Mateo	Millbrae	0.950	0.050
San Mateo	Pacifica	0.950	0.050
San Mateo	Portola Valley	0.950	0.050
San Mateo	Redwood City	0.950	0.050
San Mateo	San Bruno	0.950	0.050
San Mateo	San Carlos	0.950	0.050
San Mateo	San Mateo	0.950	0.050
San Mateo	South San Francisco	0.950	0.050
San Mateo	Woodside	0.950	0.050
Santa Barbara	Goleta	0.700	0.300
Sierra	Loyalton	0.950	0.050
Sonoma	Cloverdale	0.975	0.025
Sonoma	Cotati	0.975	0.025
Sonoma	Healdsburg	0.975	0.025
Sonoma	Petaluma	0.975	0.025
Sonoma	Rohnert Park	0.975	0.025
Sonoma	Santa Rosa	0.975	0.025
Sonoma	Sebastopol	0.975	0.025
Sonoma	Sonoma	0.975	0.025
Stanislaus	Ceres	0.950	0.050
Stanislaus	Modesto	0.950	0.050
Stanislaus	Oakdale	0.950	0.050
Stanislaus	Patterson	0.995	0.005
Stanislaus	Riverbank	0.995	0.005
Stanislaus	Turlock	0.950	0.050
Tehama	Corning	0.900	0.100
Tehama	Red Bluff	0.900	0.100
Tulare	Dinuba	0.950	0.050
Tulare	Exeter	0.950	0.050
Tulare	Farmersville	0.950	0.050
Tulare	Lindsay	0.950	0.050
Tulare	Porterville	0.950	0.050
Tulare	Tulare	0.950	0.050
Tulare	Visalia	0.950	0.050
Tulare	Woodlake	0.950	0.050
Tuolumne	Sonora	0.870	0.130
Ventura	Camarillo	0.967	0.033
Ventura	Fillmore	0.967	0.033
Ventura	Moorpark	0.967	0.033
Ventura	Oxnard	0.967	0.033
Ventura	Port Hueneme	0.967	0.033
Ventura	Santa Paula	0.967	0.033
Ventura	Simi Valley	0.967	0.033
Ventura	Thousand Oaks	0.967	0.033
Ventura	Ventura	0.967	0.033

^a The rate for most cities is 1%. However, in some cities, the city and the county agree to share the 1% local sales tax revenue. The local sales and use tax rates for cities are shown in this table. The local sales tax rate is 1%, the city rate is offset against the county rate for retail sales occurring in the city. This table shows the list of cities which credited their 1% tax rate against the county's local tax rate.

FUEL (EXCISE) TAXES
TABLE 24A—Gasoline Tax Statistics
Fiscal Years 1924-25 to 2022-23 (1 of 2)

Fiscal Year	Gasoline				
	Taxable Distributions (in gallons)	Tax Rate as of July 1 ^a	Revenue ^b	Refunds	Taxpayers ^c as of June 30
2022-23	13,614,920,000	\$0.539 ^d	\$7,337,787,000	\$10,666,000	50
2021-22	13,938,395,000	0.511	7,118,579,000	9,316,000	51
2020-21	13,145,030,000	0.505	6,596,923,000	5,122,000	44
2019-20	13,797,747,000	0.473 ^d	6,632,125,000	5,187,000	49
2018-19	15,357,598,000	0.417 ^e	6,400,573,000	5,618,000	46
2017-18	15,554,123,000	0.417 ^f	5,875,432,000	6,978,000	41
2016-17	15,558,000,000	0.278 ^g	4,323,746,000	5,385,000	45
2015-16	15,322,653,000	0.300 ^g	4,592,700,000	6,073,000	45
2014-15	14,935,503,000	0.360 ^g	5,374,334,000	3,855,000	46
2013-14	14,599,336,000	0.395 ^g	5,763,417,000	5,844,000	47
2012-13	14,475,836,000	0.360 ^g	5,206,304,000	7,345,000	47
2011-12	14,608,032,000	0.357 ^g	5,221,980,000	6,478,000	48
2010-11	14,740,132,000	0.353 ^g	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 ^h	0.18	2,771,406,000 ^h	15,719,000 ^h	48 ^h
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 ⁱ	24,206,000	106
1993-94	13,240,338,000	0.17 ^j	2,320,234,000 ⁱ	60,157,000	111
1992-93	13,166,370,000	0.16 ^k	2,171,720,000 ⁱ	27,548,000	119
1991-92	13,106,435,000	0.15 ^l	2,028,395,000 ⁱ	33,580,000	132
1990-91	13,253,569,000	0.09 ^m	1,869,839,000 ⁱ	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 ⁱ	19,086,000	154
1982-83	10,941,848,000	0.07 ⁿ	877,130,000 ⁱ	17,139,000	145
1981-82	11,015,230,000	0.07	770,628,000 ^k	27,572,000 ^k	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

See page 77 for footnotes.

FUEL (EXCISE) TAXES
TABLE 24A—Gasoline Tax Statistics
Fiscal Years 1924-25 to 2022-23 (2 of 2)

Fiscal Year	Gasoline				
	Taxable Distributions (in gallons)	Tax Rate as of July 1 ^a	Revenue ^b	Refunds	Taxpayers ^c as of June 30
1972-73	10,223,805,000	0.07	\$715,683,000	\$15,244,000	49
1971-72	9,748,850,000	\$0.07	682,482,000	13,393,000	48
1970-71	9,232,664,000	0.07	646,312,000	13,401,000	58
1969-70	8,939,785,000	0.08 ⁱ	641,268,000 ⁱ	13,437,000	52
1968-69	8,494,055,000	0.07	601,783,000 ⁱ	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 ^m	529,819,000 ^m	17,234,000	63
1964-65	7,041,337,000	0.07	510,954,000 ^m	15,981,000	61
1963-64	6,732,890,000	0.06 ⁿ	454,126,000 ⁿ	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 ^o	0.06	337,588,000 ^o	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 ^p	255,305,000 ^p	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 ^q	139,411,000 ^q	-	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 ^r	30,693,000 ^r	-	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

See page 77 for footnotes.

FUEL (EXCISE) TAXES

TABLE 24A—Gasoline Tax Statistics

Fiscal Years 1924-25 to 2021-22 Footnotes

^a 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.

^b Includes self-assessed taxes, tax deficiencies, interest, and penalties. Refunds for nonhighway use have not been deducted.

^c Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2021, there were gasoline suppliers, including suppliers who incurred no tax liabilities.

^d 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.

^e 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).

^f 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.

^g 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.

^h 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.

ⁱ 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.

^j 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.

^k 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.

^l 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.

^m 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).

ⁿ 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.

^o 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).

^p 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.

^q 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.

^r Effective July 29, 1927, the tax rate was increased from \$0.02 to \$0.03 per gallon.



FUEL (EXCISE) TAXES

TABLE 24B—Jet Fuel Tax Statistics Fiscal Years 1971-72 to 2022-23

Fiscal Year	Jet Fuel Tax		Fiscal Year	Jet Fuel Tax	
	Taxable Distributions (in gallons)	Revenue ^a		Taxable Distributions (in gallons)	Revenue ^a
2022-23	195,081,000	\$3,982,000	1996-97	75,968,000	\$1,532,000
2021-22	208,594,000	4,255,000	1995-96	74,069,000	1,517,000
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

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



FUEL (EXCISE) TAXES

**TABLE 25A—Taxable Distributions of Diesel Fuel and Alternative Fuels
Fiscal Years 1996-97 to 2022-23**

Fiscal Year	Diesel ^a (in gallons)	Alternative Fuels				
		LPG ^b (in gallons)	Alcohol ^c (in gallons)	Kerosene ^e (in gallons)	CNG ^d (in cubic feet)	LNG ^e (in DGE)
2022-23	3,006,777,000	7,980,000 ^f	101,768,000	–	15,500,373,000	4,197,000
2021-22	3,130,126,000	6,672,000 ^f	71,906,000	–	16,318,868,000	6,389,000
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	38,251,000	2,000	13,288,900,000	5,127,000
2018-19	3,013,919,000	9,682,000	32,617,000	12,000	16,462,918,000	8,677,000
2017-18	3,107,824,000	9,229,000	25,825,000	–	13,209,659,000	11,671,000
2016-17	3,089,834,000	10,109,000	19,099,000	49,000	14,333,558,000	18,215,000
2015-16	2,907,685,000	4,864,000	14,428,000	-59,000	14,782,089,000	22,076,000
2014-15	2,806,444,000	32,848,000 ^g	7,646,000	60,000	12,152,144,000 ^h	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	–

^a 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.

^b Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded beginning in fiscal year 1995-96.

^c Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded beginning in fiscal year 1995-96.

^d 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.

^e 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.

^f LPG includes DME and DME-LPG blends as of July 2021 because their tax rates are the same and they are not reported separately.

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

^h 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.

FUEL (EXCISE) TAXES

**TABLE 25B—Diesel Fuel and Alternative Fuels Statistics
Fiscal Years 1996-97 to 2022-23**

Fiscal Year	Diesel Tax Rate		International Fuel Tax Agreement (IFTA) Tax Rate ^b		Revenue ^a				Tax Paid at Reduced Rate by Transit Districts ^e
					Diesel	Alternative Fuels ^c		Total	
	Jul 1	Jan 1	Jul 1	Jan 1		Per Unit Basis	Flat Rate Basis ^d		
2022-23	\$0.41	\$0.41	\$0.853	\$0.853	\$1,363,201,000 ^f	\$15,720,000	\$729,000	\$1,379,650,000	\$728,000
2021-22	0.389	0.389	0.727	0.727	1,319,682,000 ^f	14,486,000	634,000	1,334,802,000	835,000
2020-21	0.385	0.385	0.795	0.795	1,303,845,000 ^f	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	1,346,000	109,000	1,197,994,000	218,000
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 ^g	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 ^h	587,000	369,250,000	1,183,000
2013-14	0.10	0.10	0.453 ⁱ	0.453	332,661,000	5,608,000	562,000	338,832,000	1,294,000
2012-13	0.10	0.10	0.405 ⁱ	0.445	315,212,000	5,122,000	680,000	321,014,000	1,341,000
2011-12	0.13 ⁱ	0.13	0.347 ⁱ	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 ^k	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

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

^a Includes interest and penalties which amounted to \$461,000 during the 2022-23 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

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

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

^d Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.

^e These amounts are also included in Diesel and Alternative Fuels revenues.

^f Effective 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.

^g 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.

^h 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.

ⁱ 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.

^j 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.

^k Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the Interstate User Tax.



FUEL (EXCISE) TAXES

**TABLE 26—Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue
Fiscal Years 1990-91 to 2022-23**

Fiscal Year	Underground Storage Tank Maintenance Fee ^a	Childhood Lead Poisoning Prevention Fee ^b	Oil Spill Prevention and Administration Fee ^c and Oil Spill Response Fee ^d
2022-23	\$300,224,000	\$32,200,000	\$57,644,000
2021-22	315,767,000	31,130,000	53,662,000 ^e
2020-21	294,060,000	28,889,000	37,313,000
2019-20	304,421,000 ^f	20,992,000 ^f	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 ^g	20,668,000	45,011,000
2014-15	262,973,000 ^g	20,564,000	42,140,000
2013-14	289,197,000 ^g	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 ^c
2010-11	332,346,000	19,830,000	24,760,000
2009-10	289,174,000 ^g	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 ^g	9,970,000	28,763,000
2004-05	217,985,000 ^g	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 ^g	11,963,000	23,108,000
1995-96	117,217,000 ^g	11,528,000	19,726,000
1994-95	91,531,000 ^g	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 ^h
1990-91	18,732,000 ^g	-	64,648,000 ^h

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

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

^c Beginning in 1991, this fee was collected from people owning crude oil at the time that oil is received at a marine terminal by vessel, people 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 people owning crude oil at the time it is received at a marine terminal by vessel, people owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state, and people owning crude oil or petroleum products at a refinery. The fee is no longer collected from operators of pipelines. On October 1, 2021, the rate increased from \$0.065 to \$0.085 per barrel. Effective January 1, 2022, the program expanded to include renewable fuel and requires renewable fuel receiving facilities and renewable fuel production facilities to collect the fee.

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

^e Effective January 1, 2022, the Oil Spill Prevention and Administration Fee Program expanded to include all renewable fuels. Renewable fuel is defined as any liquid produced from nonpetroleum renewable resources that is used or usable as a fuel, or such liquid that may be blended with other types of fuels. Renewable fuel includes fuels that may contain up to five percent (5%) petroleum products.

^f Revised to exclude Escheat Revenues.

^g 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.

^h 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^a
Fiscal Years 1940-41 to 2022-23 (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
2022-23	\$131,580,000	\$19,742,000	\$6,162,000	\$4,462,000	\$261,397,000	\$423,343,000
2021-22	140,760,000	21,523,000	7,498,000	4,287,000	254,596,000	428,665,000
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 ^b	135,381,000	20,639,000	6,013,000	3,885,000	203,734,000	369,652,000 ^c
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 ^c	15,637,000 ^c	1,150,000 ^c	2,236,000	143,935,000 ^c	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

See page 84 for footnotes.

ALCOHOLIC BEVERAGE TAX

**TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a
Fiscal Years 1940-41 to 2022-23 (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
1975-76	\$18,616,000	\$660,000	\$229,000	\$1,339,000	\$105,411,000	\$126,255,000
1974-75	18,057,000	605,000	231,000	1,219,000	101,447,000	121,559,000
1973-74	16,830,000	578,000	232,000	1,291,000	100,417,000	119,348,000
1972-73	15,782,000	559,000	264,000	1,326,000	96,755,000	114,686,000
1971-72	15,261,000	486,000	275,000	1,301,000	94,809,000	112,132,000
1970-71	13,847,000	444,000	262,000	1,273,000	90,780,000	106,606,000
1969-70	14,451,000	386,000	272,000	1,024,000	89,832,000	105,964,000
1968-69	12,743,000	316,000	286,000	785,000	85,546,000	99,677,000
1967-68	11,954,000	281,000	291,000	716,000	78,810,000 ^d	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^e	571,000	1,707,000	996,000^f	178,267,000^g	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

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

^a 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.

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

^c 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.

^d 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.

^e 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.

^f 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.

^g 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.



ALCOHOLIC BEVERAGE TAX

**TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits
Fiscal Years 1940-41 to 2022-23 (1 of 2) (in gallons)**

Fiscal Year(s)	Beer ^b	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol ^c (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
2022-23	657,900,000	98,709,000	30,808,000	14,873,000	144,391,000	78,676,000
2021-22	703,802,000	107,617,000	37,490,000	14,289,000	159,397,000	76,636,000
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 ^d	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

See page 86 for footnotes.

ALCOHOLIC BEVERAGE TAX

TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits
Fiscal Years 1940-41 to 2022-23 (2 of 2) (in gallons)

Fiscal Year(s)	Beer ^b	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol ^c (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
1971-72	395,645,000	48,555,000	13,768,000	4,337,000	66,660,000	47,405,000
1970-71	356,738,000	44,392,000	13,119,000	4,244,000	61,755,000	45,390,000
1969-70	373,129,000	38,568,000	13,584,000	3,412,000	55,564,000	44,916,000
1968-69	328,976,000	31,650,000	14,317,000	2,616,000	48,583,000	42,773,000
1967-68	308,936,000	28,104,000	14,543,000	2,386,000	45,032,000	40,629,000
1966-67	321,765,000	24,713,000	15,320,000	2,107,000	42,140,000	39,738,000
1965-66	298,711,000	23,509,000	15,990,000	1,791,000	41,290,000	38,292,000
1964-65	300,835,000	21,790,000	16,131,000	1,629,000	39,550,000	36,102,000
1963-64	261,145,000	20,313,000	16,848,000	1,350,000	38,510,000	33,802,000
1962-63	256,151,000	18,668,000	16,661,000	1,106,000	36,435,000	31,993,000
1961-62	242,761,000	16,851,000	17,239,000	1,044,000	35,134,000	30,189,000
1960-61	232,962,000	15,861,000	17,602,000	913,000	34,376,000	28,098,000
1955-60	1,058,922,000	57,116,000	85,379,000	3,323,000	145,818,000	118,844,000
1950-55	883,960,000	41,124,000	75,809,000	1,928,000	118,861,000	98,170,000
1945-50	801,657,000	29,022,000	67,996,000	1,625,000	98,643,000	90,014,000
1940-45	573,369,000	35,000,000	61,130,000	1,009,000	97,139,000	78,507,000

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

^a Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

^b Includes a relatively small amount of tax-exempt beer distributed to the Armed Forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer to the Armed Forces became subject to the state's excise tax when purchased from California suppliers.

^c Includes a relatively small amount for sparkling hard cider beginning January 1995.

^d 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^a of Beer, Wines, and Distilled Spirits
Fiscal Years 1945-46 to 2022-23 (consumption in gallons, per capita)**

Fiscal Year(s)	Population ^b	Beer ^c	Wines	Distilled Spirits	Fiscal Year(s)	Population ^b	Beer ^c	Wines	Distilled Spirits
2022-23	38,940,231	16.90	3.71	2.02	1989-90	29,558,000	23.00	3.55	1.63
2021-22	39,185,605	17.96	4.07	1.96	1988-89	28,701,000	23.33	3.82	1.67
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 ^d	39,809,693	17.49	3.66	1.54	1984-85	26,079,000	24.02	4.61	2.02
2016-17	39,523,613	17.04	3.73	1.55	1983-84	25,414,000	24.52	4.60	2.11
2015-16	39,255,883	17.75	3.58	1.53	1982-83	24,944,700	24.00	4.54	2.18
2014-15	38,714,725	18.26	3.52	1.47	1981-82	24,469,500	24.96	4.47	2.29
2013-14	38,357,121	17.96	3.93	1.49	1980-81	23,992,900	25.45	4.41	2.40
2012-13	37,984,138	17.87	3.78	1.48	1979-80	23,534,000	24.52	4.20	2.41
2011-12	37,668,804	17.38	4.17	1.45	1978-79	23,072,000	24.46	4.21	2.46
2010-11	37,427,946	17.68	3.08	1.41	1977-78	22,610,000	23.38	4.05	2.46
2009-10	37,223,900	17.84	3.16	1.38	1976-77	22,164,000	22.83	3.80	2.38
2008-09	38,255,508	17.71	3.60	1.32	1975-76	21,756,000	21.70	3.76	2.42
2007-08	37,883,992	18.09	3.15	1.34	1974-75	21,374,000	21.55	3.56	2.37
2006-07	37,559,440	18.52	3.46	1.31	1973-74	21,036,000	20.49	3.50	2.39
2005-06	37,195,240	17.08	3.15	1.31	1972-73	20,737,000	19.53	3.55	2.33
2004-05	36,728,196	17.86	3.12	1.30	1971-72	20,470,000	19.33	3.26	2.32
2003-04	36,271,091	18.50	3.00	1.27	1970-71	20,193,000	17.67	3.06	2.25
2002-03	35,612,000	17.53	3.03	1.21	1969-70	19,922,000	18.73	2.79	2.25
2001-02	35,000,000	18.29	2.95	1.20	1968-69	19,664,000	16.73	2.47	2.18
2000-01	34,367,000	18.71	2.92	1.21	1967-68	19,372,000	15.95	2.32	2.10
1999-00	33,753,000	18.68	2.90	1.19	1966-67	19,041,000	16.90	2.21	2.09
1998-99	33,140,000	18.77	2.78	1.16	1965-66	18,670,000	16.00	2.21	2.05
1997-98	32,657,000	18.77	2.91	1.18	1964-65	18,255,000	16.48	2.17	1.98
1996-97	32,207,000	19.01	3.05	1.18	1963-64	17,768,000	14.70	2.17	1.90
1995-96	31,837,000	19.44	2.77	1.19	1962-63	17,211,000	14.88	2.12	1.86
1994-95	31,617,000	19.17	2.74	1.24	1961-62	16,636,000	14.59	2.11	1.81
1993-94	31,418,000	19.91	2.84	1.30	1960-61	16,114,000	14.46	2.13	1.74
1992-93	31,150,000	20.65	2.93	1.37	1955-56	13,292,000	14.52	2.05	1.58
1991-92	30,723,000	22.05	3.06	1.44	1950-51	10,886,000	15.38	1.96	1.84
1990-91	30,143,000	22.27	3.47	1.56	1945-46	9,452,000	16.86	2.13	2.37

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

^b Population used is as of January 1 of each fiscal year.

^c Includes tax-exempt beer sold to the Armed Forces; see Table 28, footnote b.

^d 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 and Tobacco Products Taxes
Fiscal Years 1960-61 to 2022-23 (1 of 2)**

Fiscal Year	Cigarette Tax				Tobacco Products Tax		California Electronic Cigarette Excise Tax ^m
	Revenue ^a	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate	Revenue
2022-23	\$1,332,672,000	\$3,959,000	\$1,336,630,000	\$1,796,000	\$218,274,000	N/A	\$49,219,000
2021-22	1,552,564,000	4,612,000	1,557,176,000	848,000	288,996,000	63.49%	-
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	1,852,854,000	5,590,000	1,868,738,000	1,033,000	211,440,000	65.08%	-
2016-17	948,636,000 ^d	8,133,000 ^d	956,769,000 ^d	1,185,000	95,330,000 ^d	27.30%	-
2015-16	741,937,000	6,360,000	748,297,000	1,262,000	101,427,000	28.13%	-
2014-15	748,022,000	6,413,000	754,434,000	837,000	86,949,000	28.95%	-
2013-14	751,513,000	6,443,000	757,956,000	600,000	86,424,000	29.82%	-
2012-13	782,115,000	6,705,000	788,820,000	498,000	82,548,000	30.68%	-
2011-12	820,322,000	7,032,000	827,355,000	1,017,000	80,424,000	31.73%	-
2010-11	828,831,000	7,105,000	835,937,000	1,308,000	77,016,000	33.02%	-
2009-10	838,709,000	7,187,000	845,896,000	1,583,000	84,617,000	41.11%	-
2008-09	912,724,000	7,819,000	920,543,000	626,000	85,506,000	45.13%	-
2007-08	955,030,000	8,185,000	963,215,000	727,000	85,929,000	45.13%	-
2006-07	998,723,000	8,558,000	1,007,281,000	1,330,000	79,946,000	46.76%	-
2005-06	1,026,497,000	8,795,000	1,035,293,000	1,707,000	67,348,000	46.76%	-
2004-05	1,024,272,000	8,778,000	1,033,051,000	1,653,000	58,441,000	46.76%	-
2003-04	1,021,366,000	8,755,000	1,030,121,000	4,721,000	44,166,000	46.76%	-
2002-03	1,031,772,000	8,845,000	1,040,617,000	13,248,000	40,996,000	48.89%	-
2001-02	1,067,004,000	9,146,000	1,076,150,000	10,774,000	50,037,000	52.65% ^e	-
2000-01	1,110,692,000	9,503,000	1,120,195,000	8,741,000	52,834,000	54.89%	-
1999-00	1,166,880,000	9,980,000	1,176,859,000	9,413,000	66,884,000	66.50%	-
1998-99	841,911,000 ^f	7,206,000	849,117,000	6,808,000	42,137,000 ^g	61.53% ^g	-
1997-98	612,066,000	5,244,000	617,309,000	5,448,000	39,617,000	29.37%	-
1996-97	629,579,000	5,394,000	634,973,000	5,060,000	41,590,000	30.38%	-
1995-96	639,030,000	5,469,000	644,499,000	6,193,000	32,788,000	31.20%	-
1994-95	656,923,000	5,628,000	662,551,000	11,159,000	28,460,000	31.20%	-
1993-94	647,993,000 ^h	5,553,000	653,546,000	8,353,000	19,773,000 ^h	23.03%	-
1992-93	667,479,000	5,715,000	673,195,000	9,138,000	21,480,000	26.82%	-
1991-92	711,275,000	6,086,000	717,362,000	7,791,000	22,016,000	29.35%	-
1990-91	729,612,000	6,242,000	735,854,000	7,904,000	24,064,000	34.17%	-
1989-90	770,042,000 ⁱ	6,581,000	776,623,000	11,615,000	24,956,000 ⁱ	37.47%	-
1988-89	499,712,000 ^j	4,273,000	503,984,000	4,968,000	9,994,000 ^j	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	-	-	-

See page 89 for footnotes.

CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette and Tobacco Products Taxes
Fiscal Years 1960-61 to 2022-23 (2 of 2)

Fiscal Year	Cigarette Tax				Tobacco Products Tax		California Electronic Cigarette Excise Tax ^m
	Revenue ^a	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate	Revenue
1973-74	\$259,738,000	\$2,222,000	\$261,960,000	\$632,000	-	-	-
1972-73	253,089,000	2,167,000	255,256,000	626,000	-	-	-
1971-72	248,398,000	2,127,000	250,525,000	677,000	-	-	-
1970-71	240,372,000	2,058,000	242,430,000	552,000	-	-	-
1969-70	237,220,000	2,032,000	239,253,000	455,000	-	-	-
1968-69	238,836,000	2,046,000	240,882,000	492,000	-	-	-
1967-68	208,125,000 ^d	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 ^e	1,675,000 ^f	67,726,000	76,000	-	-	-

Please note: Detail may not compute to total due to rounding. Figures are based cash receipts and may not match revenues on Table 1.

^a Net of refunds for tax indicia on cigarettes that become unfit for use (see Refunds).

^b A discount of 0.85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.

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

^d Effective April 1, 2017, Proposition 56 increased the overall tax rate on cigarettes and tobacco products. Cigarette tax increased from \$0.87 to \$2.87 per pack. Proposition 56 added little cigars and any product containing nicotine, like electronic cigarettes, to the definition of tobacco products and made them subject to the tobacco products tax.

^e From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.

^f Effective January 1, 1999, the overall tax rate on cigarettes was increased from \$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 tax for both cigarettes and tobacco products levied on January 1, 1999.

^g From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for tobacco products. The new surtax is equivalent (in terms of the wholesale costs of tobacco products) to a \$0.50-per-pack tax on cigarettes.

^h 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.

ⁱ 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 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.

^j 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.

^k 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.

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

^m Effective July 1, 2022, SB 395, Healthy Outcomes and Prevention Education (HOPE) Act, imposed the California Electronic Cigarette Excise Tax.



CIGARETTE TAX

**TABLE 30B—Cigarette Distributions and Per Capita Consumption
Fiscal Years 1961-62 to 2022-23**

Fiscal Year	Reported Distributions (in packages of 20)			Apparent Per Capita Consumption ^a	Fiscal Year	Reported Distributions (in packages of 20)			Apparent Per Capita Consumption ^a
	Total	Tax Paid	Tax Exempt			Total	Tax Paid	Tax Exempt	
2022-23	472,000,000	466,000,000	6,000,000	12.1	1991-92	2,144,000,000	2,050,000,000	94,000,000	69.8
2021-22	549,000,000	543,000,000	7,000,000	14.0	1990-91	2,196,000,000	2,102,000,000	93,000,000	72.8
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

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

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



INSURANCE TAX

TABLE 32—Summary of Insurance Taxes Assessed in 2022 and 2023 on Companies Authorized to Do Business in California, by Type of Insurer^a

Type of Insurer	Assessments on 2022 Business		Assessments on 2021 Business		Change in Assessments
	Number	Amount	Number	Amount	
Fire and Casualty	1,079	\$2,100,583,551	1,057	\$1,977,669,039	6.2%
Life	494	930,143,836	505	902,507,711	3.1%
Title	33	16,624,084	29	23,571,134	-29.5%
Subtotals	1,606^b	\$3,047,351,472^b	1,591^c	\$2,903,747,884^c	4.9%
Ocean Marine	550 ^d	1,873,825	530 ^e	999,890	87.4%
Totals	2,156	\$3,049,225,297	2,121	\$2,904,747,774	5.0%
Adjustments:					
Deficiency assessments	144 ^f	34,840,456 ^f	123 ^g	12,124,286 ^g	–
Refunds and cancellations	183 ^h	46,081,579 ^h	188 ⁱ	64,090,866 ⁱ	–
Net Adjustments	327	-\$11,241,123	311	-\$51,966,579	–
Grand Totals	2,483	\$3,037,984,174	2,432	\$2,852,781,195	6.5%

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

^a Includes self-assessments and Department assessments against companies licensed to write insurance on California risks; administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

^b Includes 194 retaliatory tax assessments totaling \$16,365,559.59 and 222 nil assessments.

^c Includes 184 retaliatory tax assessments totaling \$18,683,933.60 and 306 nil assessments.

^d Ocean marine total assessments of 550 includes 485 nil assessments.

^e Ocean marine total assessments of 530 include 457 nil assessments.

^f Deficiency assessments includes 68 initial assessments totaling \$34,461,467.38 and 76 prior years assessments totaling \$378,989.00 for a grand total of \$34,840,456.38.

^g Deficiency assessments includes 20 initial assessments totaling \$4,727,534.28 and 103 prior years assessments totaling \$7,396,752.20 for a grand total of \$12,124,286.48.

^h Of these refunds and cancellations:

Five refunds totaling \$10,723,782.36 pertained to Low-Income Housing Credits.
 Thirteen refunds totaling \$645,210.69 pertained to Annuities/Taxable Premiums.
 One refund totaling \$182.74 pertained to Return Premiums.
 One refund totaling \$223,659.00 pertained to Retaliatory Tax.
 Twelve refunds totaling \$391,768.84 pertained to Relief Granted on Paid Penalty.
 Three refunds totaling \$33,412.71 pertained to Overpayment of Amount Due.
 One hundred and forty-one refunds totaling \$31,630,115.51 pertained to Excessive Prepayment Refunds.
 Seven refunds totaling \$2,433,447.87 pertained to Uncollected Premium Receivable Deduction.

ⁱ Of these refunds and cancellations:

Seven refunds totaling \$13,334,680.52 pertained to Low-Income Housing Credits.
 Ten refunds totaling \$1,876,930.65 pertained to Annuities/Taxable Premiums.
 One refund totaling \$45,680.82 pertained to Returned Premiums.
 Two refunds totaling \$1,512.50 pertained to Retaliatory Taxes.
 Five refunds totaling \$410,763.80 pertained to Relief Granted on Paid Penalty.
 Four refunds totaling \$135,215.78 pertained to Overpayment of Amount Due.
 One refund totaling \$860,532.90 pertained to Court Action (Appeals and Petition).
 One hundred and fifty-four refunds totaling \$43,015,893.86 pertained to Excessive Prepayment Refunds.
 Two refunds totaling \$316,599.23 pertained to Uncollected Premium Receivable Deduction.



INSURANCE TAX

TABLE 33—Insurance Tax Assessments^a on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed 1912 to 2023 (1 of 3)

Year of Assessment	Number of Assessments ^b	Gross Premiums Tax Rate	Taxes Assessed on Premiums ^c	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine ^d	Total Taxes Assessed
2023	1,962 ^e	2.35%	\$3,047,351,472	–	\$1,873,825	\$3,049,225,297
2022	1,937	2.35%	2,886,592,741	–	999,890	2,887,592,631
2021	1,891	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 ^f	–	540,624	923,998,831
1994	1,235	2.35%	1,077,737,837 ^f	–	363,622	1,078,101,459
1993	1,245	2.35%	1,149,354,061	–	375,468	1,149,729,529
1992	1,271	2.35%	1,199,878,619	–	288,882	1,200,167,501
1991	1,293	2.46%	1,211,392,648	–	297,521	1,211,690,169
1990	1,329	2.37%	1,106,574,868	–	230,108	1,106,804,976
1989	1,291	2.35%	1,082,116,239	–	236,775	1,082,353,014
1988	1,250	2.35%	1,088,501,995	–	215,150	1,088,717,145
1987	1,207	2.35%	918,812,776	–	153,794	918,966,570
1986	1,196	2.33%	795,971,303	–	149,821	796,121,124
1985	1,182	2.33%	655,415,839 ^g	–	85,824	655,501,663
1984	1,174	2.33%	584,371,566 ^g	–	66,928	584,438,494
1983	1,144	2.33%	459,977,247 ^h	–	183,981	460,161,228
1982	1,106	2.35%	472,564,778	–	225,083	472,789,861
1981	1,064	2.35%	448,279,043	–	145,962	448,425,005
1980	1,065	2.35%	429,220,590	–	100,375	429,320,965
1979	1,038	2.35%	396,746,131	–	144,456	396,890,587

See page 94 for footnotes.

INSURANCE TAX

TABLE 33—Insurance Tax Assessments^a on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed 1912 to 2023 (2 of 3)

Year of Assessment	Number of Assessments ^b	Gross Premiums Tax Rate	Taxes Assessed on Premiums ^c	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine ^d	Total Taxes Assessed
1978	1,008	2.35%	\$363,448,942	–	\$74,843	\$363,523,785
1977	984	2.35%	299,589,171	–	37,018	299,626,189
1976	967	2.35%	248,384,123	\$17,840,567	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 ^e	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 ^h	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 ⁱ	1,331,108	123,333	29,176,801
1951	781	2.35%	26,404,608	1,266,639	144,753	25,282,722
1950	783	2.35%	24,045,733	1,099,147	96,719	23,043,305
1949	769	2.35%	23,689,427	915,103	75,616	22,849,940
1948	755	2.35% ^m	21,045,450	770,733	69,962	20,344,679
1947	747	2.40% ⁿ	17,947,419	742,767	99,247	17,303,899
1946	736	2.45% ⁿ	15,006,118	650,649	112,839	14,468,308
1945	669	2.50% ⁿ	14,280,911	798,892	17,528	13,499,547
1944	649	2.55% ⁿ	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

See page 94 for footnotes.

INSURANCE TAX

TABLE 33—Insurance Tax Assessments^a on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed 1912 to 2023 (3 of 3)

Year of Assessment	Number of Assessments ^b	Gross Premiums Tax Rate	Taxes Assessed on Premiums ^c	Local Property Tax Credits Allowed	Taxes Assessed on Underwriting Profits: Ocean Marine ^d	Total Taxes Assessed
1933	613	2.60%	\$6,444,305	\$551,582	\$22,233	\$5,914,956
1932	600	2.60%	7,265,420	628,330	16,414	6,653,504
1931	606	2.60%	7,675,738	701,657	10,051	6,984,132
1930	642	2.60%	7,562,017	531,820	-	7,030,197
1929	596	2.60%	7,043,079	533,006	-	6,510,073
1928	557	2.60%	6,656,275	463,857	-	6,192,418
1927	519	2.60%	6,257,109	775,429	-	5,481,680
1926	520	2.60%	5,624,943	727,043	-	4,897,900
1925	487	2.60%	5,013,263	672,891	-	4,340,372
1924	433	2.60%	4,678,225	283,415	-	4,394,810
1923	402	2.60%	3,886,015	244,610	-	3,641,405
1922	402	2.60%	3,389,065	143,395	-	3,245,670
1921	405	2.60%	3,204,242	116,311	-	3,087,931
1920	355	2.00%	1,936,937	73,812	-	1,863,125
1919	335	2.00%	1,602,908	54,581	-	1,548,327
1918	330	2.00%	1,406,225	51,621	-	1,354,604
1917	328	2.00%	1,201,601	48,750	-	1,152,851
1916	316	2.00%	1,109,342	44,070	-	1,065,272
1915	315	2.00%	1,062,569	40,113	-	1,022,456
1914	319	1.75%	856,999	40,902	-	816,097
1913	313	1.75%	803,618	40,914	-	762,704
1912	285	1.50%	637,964	35,759	-	602,205

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

^a Includes self-assessments and CDTFA assessments against companies licensed to write insurance on California risks. Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization (BOE).

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

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

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

^e Defined in footnote b. In addition, there were 194 retaliatory tax assessments and 707 returns that showed no tax liability, of which 222 were for life, fire and casualty, and title insurers, and 485 for ocean marine insurers.

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

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

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

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

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

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

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

^m The tax rate declined by 0.05 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. In 1945 it was 55 percent, in 1946 it was 35 percent, and in 1947 it was 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.

RESOURCES SURCHARGES

**TABLE 34—Energy Resources Surcharge and Gas Consumption Surcharge Revenue
Fiscal Years 1975-76 to 2022-23**

Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge	Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge
2022-23	\$71,667,000	\$805,837,000	1998-99	\$43,191,000	-
2021-22	70,280,000	670,648,000	1997-98	41,454,000	-
2020-21	69,143,000	576,521,000	1996-97	42,542,000	-
2019-20	62,359,000	635,247,000	1995-96	42,588,000	-
2018-19	69,966,000 ^a	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 ^a	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 ^d	-
2004-05	64,427,000 ^a	301,376,000	1980-81	23,817,000 ^e	-
2003-04	58,173,000 ^a	262,614,000	1979-80	19,022,000 ^f	-
2002-03	46,086,000	227,945,000	1978-79	18,066,000 ^g	-
2001-02	44,853,000	179,107,000	1977-78	17,670,000 ^h	-
2000-01	47,931,000 ^b	30,511,000 ^c	1976-77	13,989,000	-
1999-00	45,539,000	-	1975-76	13,250,000	-

^a Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003. Effective January 1, 2011, the rate was increased to \$0.00029 per kilowatt hour from \$0.00022 per kilowatt hour. Effective January 1, 2019, the rate was increased to \$0.00030 per kilowatt hour from \$0.00022.

^b 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.

^c This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs. The revenue is deposited in the Gas Consumption Surcharge Fund.

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

^e Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.

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

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

^h Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, electrical energy purchased from the United States government or its agencies and used in California became subject to the surcharge.



TELEPHONE TAXES

**TABLE 35—Emergency Telephone Users Surcharge (911 and 988 Surcharges), Prepaid Mobile Telephony Service (MTS) Surcharge, and (Moore) Universal Telephone Service Tax Revenue
Fiscal Years 1979-80 to 2022-23**

Fiscal Year	Emergency Telephone Users Surcharge		Prepaid Mobile Telephony Services ^b	Universal Telephone Service Tax ^c
	911 ^a	988 ^d		
2022-23	\$193,136,000	\$24,506,000	\$13,000	–
2021-22	199,030,000	–	0	–
2020-21	177,433,000	–	32,000	–
2019-20	111,889,000 ^e	–	1,866,000	–
2018-19	54,045,000	–	8,333,000 ^f	–
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 ^g	–	–	–
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 ^h	–	–	–
2007-08	103,748,000	–	–	–
2006-07	112,154,000 ⁱ	–	–	–
2005-06	130,911,000	–	–	–
2004-05	128,463,000 ^j	–	–	–
2003-04	136,124,000	–	–	–
2002-03	131,239,000	–	–	–
2001-02	125,381,000	–	–	–
2000-01	121,640,000 ^k	–	–	–
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 ^l	–	–	–
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 ^m	–	–	–
1988-89	41,588,000	–	–	–
1987-88	40,529,000	–	–	\$11,702,000 ⁿ
1986-87	40,985,000	–	–	42,627,000 ^o
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	–	–	–

^a This tax (911 Surcharge) became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.

^b 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.

^c 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.

^d 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.

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

^f Effective January 1, 2014, the tax rate was increased to 0.75 percent.

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

^h Effective November 1, 2006, the tax rate was reduced to 0.50 percent.

ⁱ Effective November 1, 2004, the tax rate was reduced to 0.65 percent.

^j 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.

^k Effective November 1, 1994, the tax rate was increased to 0.72 percent.

^l Effective November 1, 1989, the tax rate was increased to 0.69 percent.

^m 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.

ⁿ Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

^o Effective January 1, 2023, a 988 Surcharge is imposed 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.

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 1983-84 to 2022-23**

Fiscal Year	Hazardous Substances Tax ^a	Integrated Waste Management Fee ^b	California Tire Fee ^c	Occupational Lead Poisoning Prevention Fee ^d	Marine Invasive Species Fee ^e
2022-23	\$180,339,000	\$55,197,000	\$61,629,000	\$3,218,000	\$5,067,000
2021-22	113,746,000 ^a	58,120,000	60,305,000	3,128,000	5,098,000
2020-21	93,765,000	59,735,000	59,773,000	3,105,000	4,595,000
2019-20	96,053,000 ^g	53,019,000 ^g	58,361,000 ^g	3,354,000 ^g	4,823,000 ^g
2018-19	94,344,000 ^h	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 ⁱ	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 ^j	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 ^k	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 ^l	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 ^m	49,801,000	2,309,000 ⁿ	-	-
1989-90	76,792,000 ^o	25,724,000	-	-	-
1988-89	67,857,000	-	-	-	-
1987-88	49,981,000	-	-	-	-
1986-87	40,690,000 ^p	-	-	-	-
1985-86	24,324,000	-	-	-	-
1984-85	24,791,000	-	-	-	-
1983-84	21,254,000	-	-	-	-

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

^a This tax includes Hazardous Waste Activity Fees, Disposal Fees, Environmental Fees, Facility Fees, and Generator Fees.

^b This fee is jointly administered by CDTFA and the Integrated Waste Management Board and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management Fee.

^c This fee is jointly administered by CDTFA and the Integrated Waste Management Board and its successor, CalRecycle.

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

^e Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.

^f The fiscal year 2019-20 Hazardous Substances Tax amount excludes activity fees of \$239.

^g Beginning with fiscal year 2019-20, does not include Escheat Revenues.

^h The fiscal year 2018-19 Hazardous Substances Tax amount excludes activity fees of \$1,776,221.

ⁱ 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.

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

^k 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.

^l 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.

^m The Hazardous Substances (Superfund) Tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.

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

^o 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.

^p 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.

^q Effective January 1, 2022, this tax includes Hazardous Waste Environmental Fees, Facility Fees, and Generation and Handling Fees.

OTHER TAXES AND FEES

**TABLE 36B—Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee,
and Lumber Products Assessment Fee
Fiscal Years 2005-06 to 2022-23**

Fiscal Year	Water Rights Fee ^a	Electronic Waste Recycling Fee ^b	Fire Prevention Fee	Lumber Products Assessment Fee ^c
2022-23	\$29,532,000	\$82,335,000	\$25,000 ^d	\$71,189,000
2021-22	27,385,000	86,118,000	9,000 ^d	83,254,000
2020-21	25,302,000	103,903,000	13,000 ^d	63,580,000
2019-20	23,824,000	92,758,000	30,000 ^d	50,379,000
2018-19	19,815,000	87,273,000	598,000 ^d	30,302,000
2017-18	17,761,000	83,077,000	15,330,000 ^d	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 ^e	35,441,000
2012-13	13,625,000	86,890,000	75,202,000 ^e	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	-	-

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

^a Effective January 1, 2004, this fee is collected from water rights owners.

^b Effective January 1, 2005, retailers are required to collect the Electronic Waste (eWaste) Recycling Fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called Covered Electronic Devices (CEDs). The fee is variable, depending on screen size.

^c Beginning January 1, 2013, a 1 percent Lumber Products Assessment is imposed on the purchaser of lumber products or engineered wood products for storage, use, or other consumption in this state. The revenue is deposited into the Timber Regulation and Forest Restoration Fund.

^d Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

^e 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^a
Fiscal Years 2006-07 to 2022-23

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
2022-23	\$38,460,000	\$30,789,000	\$19,118,000	\$88,367,000
2021-22	40,335,000	32,283,000	17,515,000	90,133,000
2020-21	49,079,000	33,102,000	23,019,000	105,200,000
2019-20	40,593,000 ^b	33,104,000 ^b	23,231,000 ^b	96,928,000
2018-19	36,738,000	30,368,000	20,234,000	87,340,000
2017-18	38,865,000	32,520,000	19,774,000	91,159,000
2016-17	37,131,000 ^c	30,905,000 ^c	17,674,000 ^c	85,710,000
2015-16	25,346,000	21,931,000	12,350,000	59,627,000
2014-15	25,023,000	23,139,000	12,040,000	60,202,000
2013-14	24,952,000	23,538,000	11,276,000	59,767,000
2012-13	31,801,000 ^d	37,140,000 ^d	17,265,000 ^d	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000 ^e	79,127,000 ^e	32,368,000 ^e	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 ^f	71,891,000 ^f	26,075,000 ^f	114,049,000
2007-08	16,691,000	50,233,000	12,826,000	79,750,000
2006-07	15,421,000	56,505,000	11,211,000	83,138,000

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

^a Effective January 1, 2005, retailers are required to collect the Electronic Waste (eWaste) Recycling Fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called Covered Electronic Devices (CEDs). This revenue includes self-assessments from returns for sales and leases during the year and therefore differs from the figures in Table 36B, which are on a modified accrual basis.

^b Effective January 1, 2020, the fee was decreased from \$5 to \$4 for small CEDs, from \$6 to \$5 for medium CEDs, and from \$7 to \$6 for large CEDs.

^c Effective January 1, 2017, the fee was increased from \$3 to \$5 for small CEDs, from \$4 to \$6

for medium CEDs, and from \$5 to \$7 for large CEDs.

^d Effective January 1, 2013, the fee was decreased from \$6 to \$3 for small CEDs, from \$8 to \$4 for medium CEDs, and from \$10 to \$5 for large CEDs.

^e Effective January 1, 2011, the fee was decreased from \$8 to \$6 for small CEDs, from \$16 to \$8 for medium CEDs, and from \$25 to \$10 for large CEDs.

^f Effective January 1, 2009, the fee was increased from \$6 to \$8 for small CEDs, from \$8 to \$16 for medium CEDs, and from \$10 to \$25 for large CEDs.

OTHER TAXES AND FEES

TABLE 37B—Reported Consumption of Covered Electronic Devices^a
Fiscal Years 2006-07 to 2022-23

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
2022-23	9,614,972	6,157,769	3,186,374	18,959,115
2021-22	10,083,747	6,456,631	2,919,197	19,459,575
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

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

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

TIMBER YIELD TAXES

**TABLE 38A—Timber Yield Tax and Timber Reserve Fund Tax Statistics
1979 to 2022**

Calendar Year	Market Value of Timber Harvest	Timber Yield Tax		Timber Reserve Fund	
		Rate ^a	Net Revenue	Rate ^a	Net Revenue
2022	\$294,100,000	2.9%	\$7,818,000	-	-
2021	363,600,000	2.9%	7,517,000	-	-
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	- ^b	\$81,000
1982	296,100,000	2.9%	9,004,000	5.2%	15,361,000
1981	493,100,000	3.0%	14,970,000	1.7%	8,179,000
1980	565,800,000	3.0%	16,945,000	0.0%	13,000
1979	742,700,000	3.0%	22,481,000	0.0%	18,000

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

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

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

TIMBER YIELD TAXES

TABLE 38B—Timber Production^a Statistics by County
2022

County	Net Volume ^b (in board feet)	Market Value ^c	County	Net Volume ^b (in board feet)	Market Value ^c
Alameda	–	–	Placer	9,679	\$719,874
Alpine	3,078	\$77,745	Plumas	384,288	24,002,774
Amador	1,025	39,606	Riverside	–	–
Butte	80,836	4,483,162	Sacramento	–	–
Calaveras	1,370	71,317	San Benito	–	–
Colusa	–	–	San Bernardino	–	–
Contra Costa	–	–	San Diego	–	–
Del Norte	42,167	18,952,720	San Francisco	–	–
El Dorado	128,001	7,974,033	San Joaquin	–	–
Fresno	13,870	574,983	San Luis Obispo	–	–
Glenn	–	–	San Mateo	10,084	3,886,731
Humboldt	234,392	99,267,386	Santa Barbara	–	–
Imperial	–	–	Santa Clara	875	516,250
Inyo	–	–	Santa Cruz	22,678	7,588,280
Kern	–	–	Shasta	68,416	13,999,777
Kings	–	–	Sierra	13,303	1,220,458
Lake	14	2,731	Siskiyou	146,900	24,290,911
Lassen	70,690	3,572,444	Solano	–	–
Los Angeles	–	–	Sonoma	41,278	7,240,372
Madera	324	1,141	Stanislaus	–	–
Marin	–	–	Sutter	–	–
Mariposa	2,902	194,039	Tehama	22,084	2,150,831
Mendocino	128,761	61,711,737	Trinity	53,135	8,413,788
Merced	–	–	Tulare	11,636	402,435
Modoc	7,651	319,710	Tuolumne	15,249	1,289,979
Mono	–	–	Ventura	–	–
Monterey	–	–	Yolo	–	–
Napa	726	218,922	Yuba	5,878	586,476
Nevada	2,977	328,138	Total	1,524,267	\$294,098,750
Orange	–	–			

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

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

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

^c Value of the timber immediately before cutting.









**CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION**

651 Bannon Street, Suite 100
Sacramento, California

Mailing Address: P.O. Box 942879
Sacramento, CA 94279-0001