

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 Use tax—1935	Sales of merchandise or goods Use, storage, or other consumption of property when sales tax is not applicable	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% \$9.4 billion; 2.8% \$4.8 billion; 2.7% \$4.8 billion; 2.7%	3.9375% General Fund 1.0625% Local Revenue Fund 2011 0.50% Local Revenue Fund 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
	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.
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	
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% Included with revenue for diesel fuel	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
Hazardous Substances Tax Law	Environmental Fee	1989	Activity by certain types of organizations	Businesses and organizations with at least 100 ⁴ 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 Tax^{1,7}	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: 3,875	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	
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 spill
	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 nongovernment 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.



CDTFA
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FY 2022-23