



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

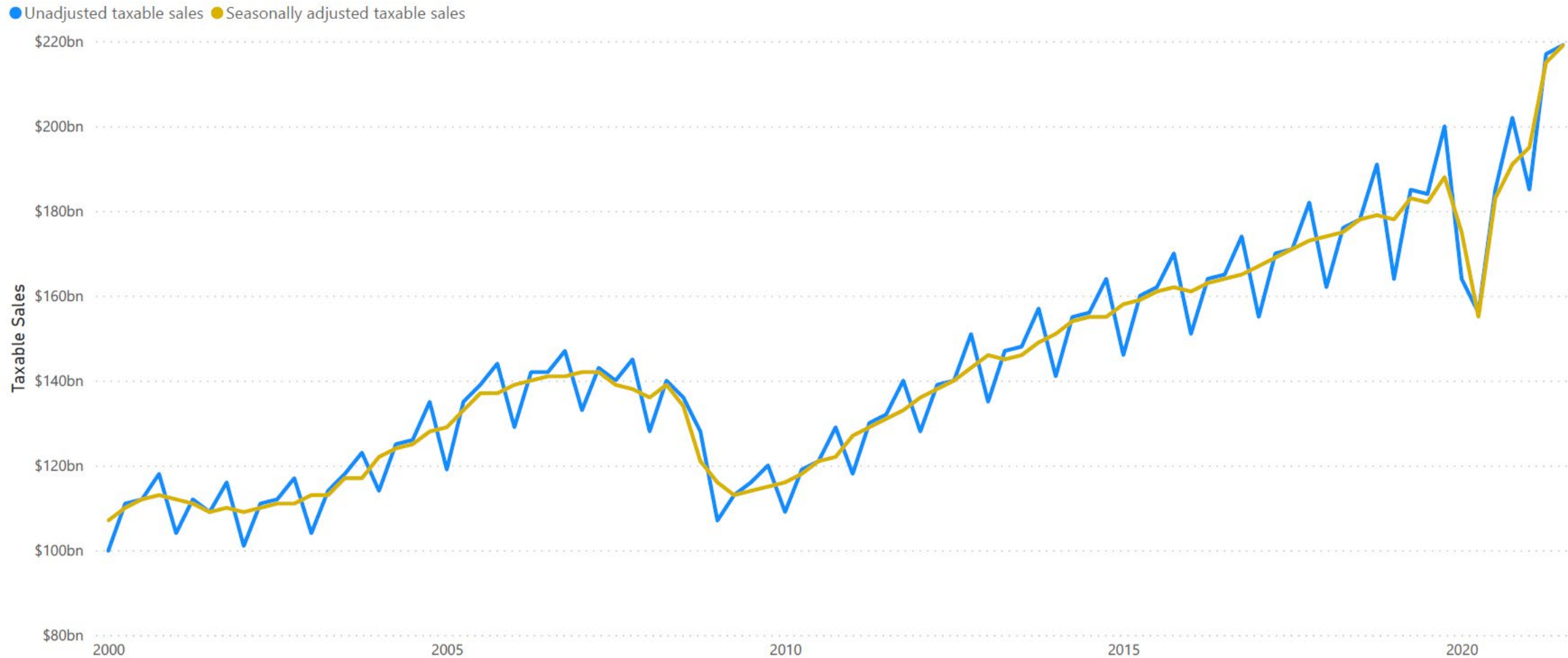
# Tax Insights Quarterly

## Q3 2021



# Taxable Sales Over Time

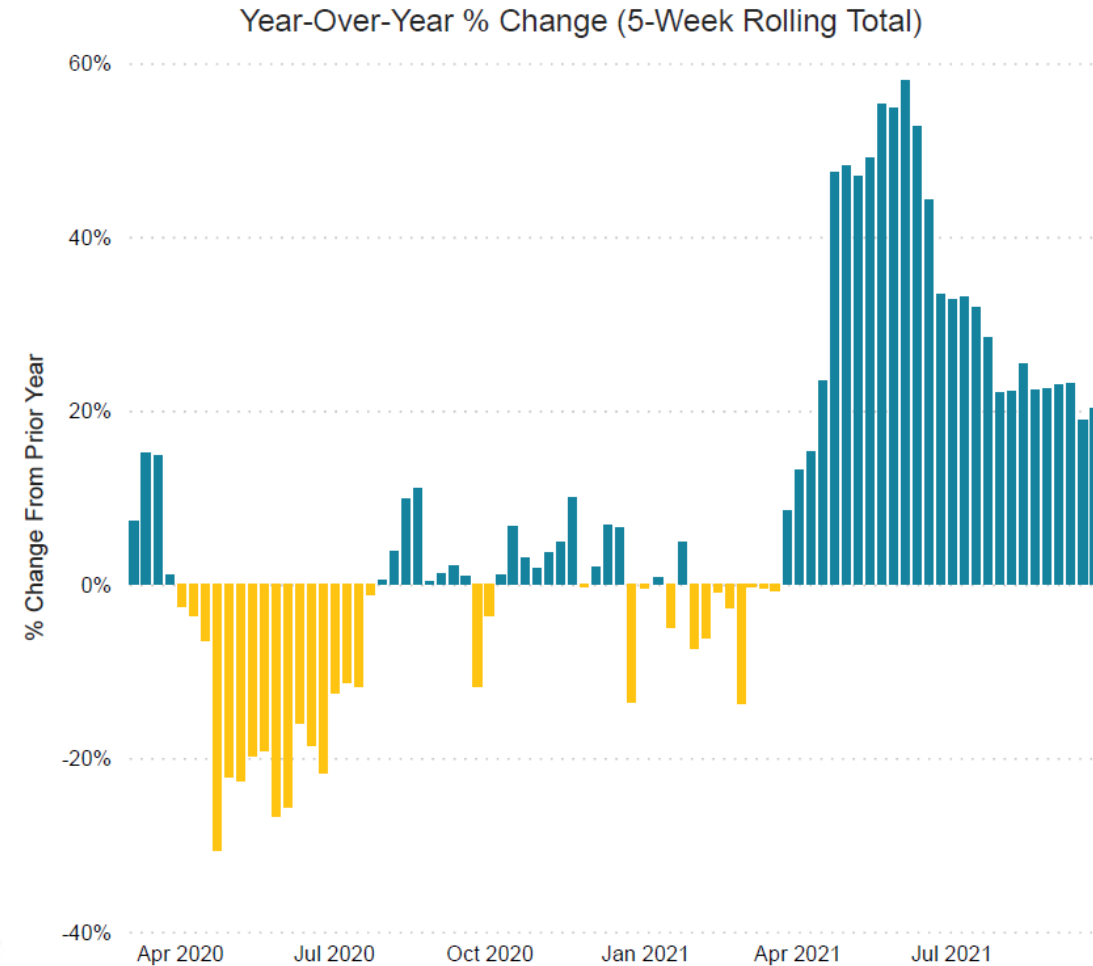
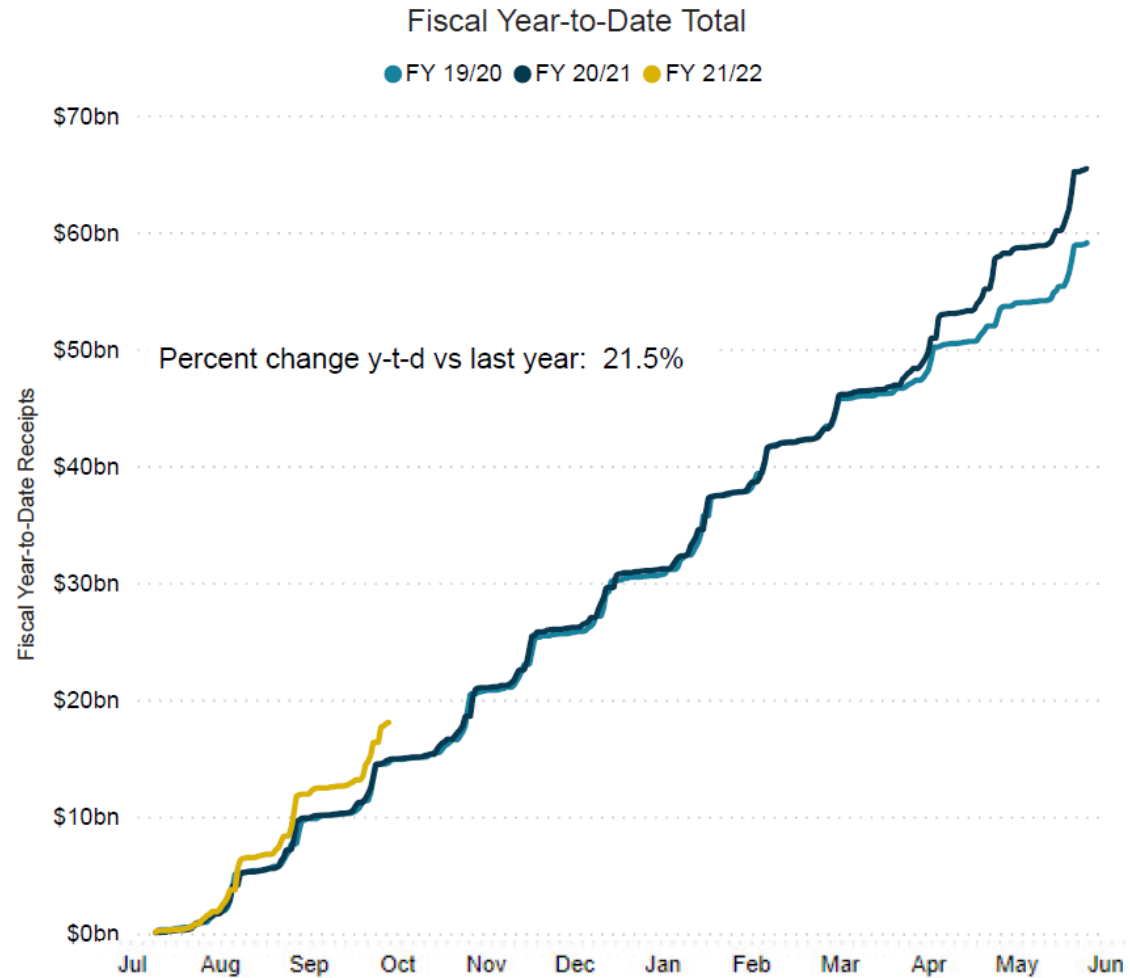
Q3 2021 taxable sales reached a historic high of \$219 billion. This marks the fourth consecutive quarter of record-setting taxable sales.



Note: Seasonal adjustments provided by California Department of Finance.

# Sales and Use Tax Cash Receipts

Cash receipts year-to-date are up over 20% versus last year.



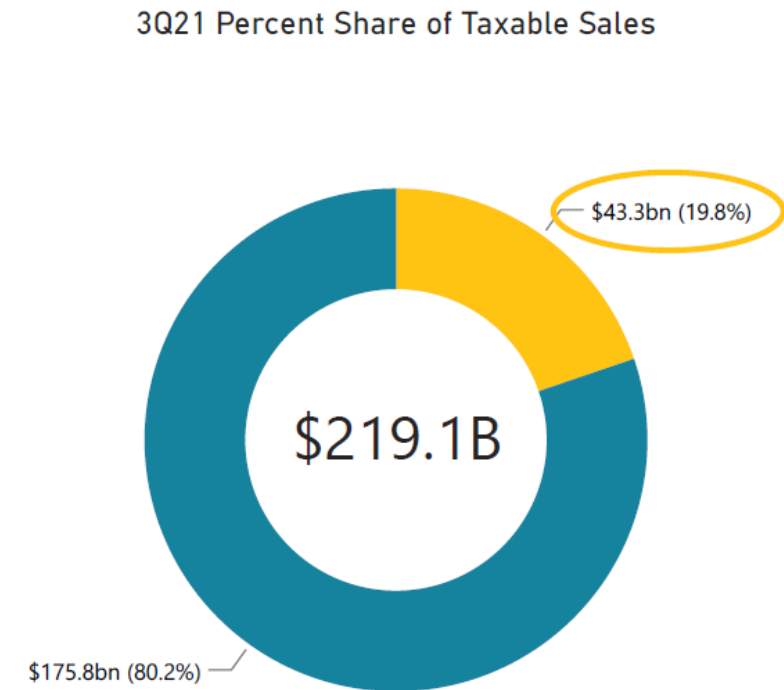
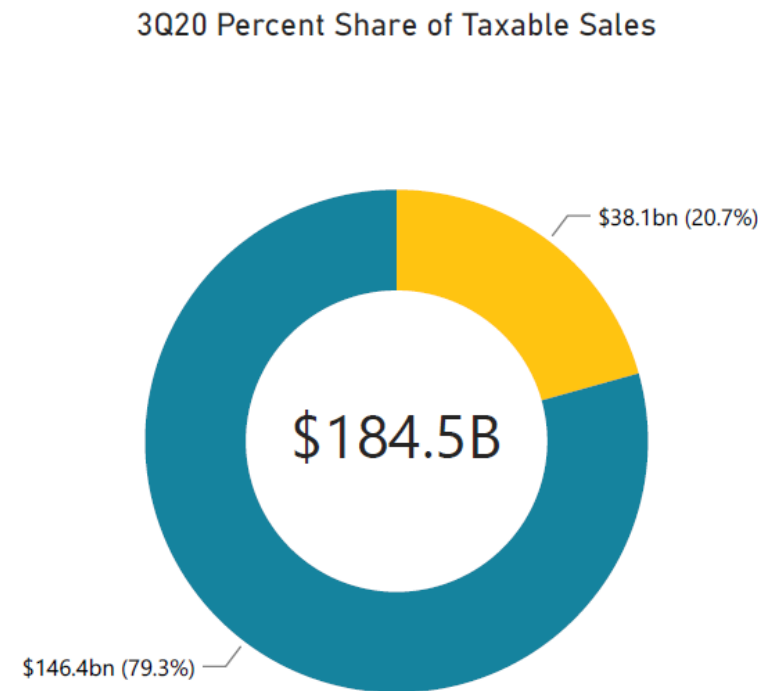
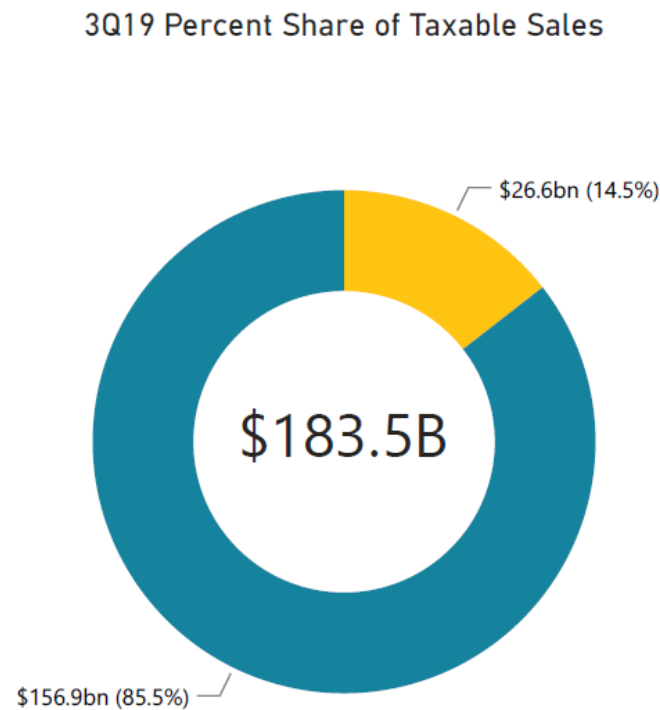
Data as of: 9/30/2021

Note: Represents cash receipts (not tax return data). Excludes Department of Motor Vehicles payments, Franchise Tax Board payments, and other adjustments.

# Concentration of Taxable Sales

Concentration of taxable sales by the top 20 taxpayers fell slightly, from 20.7% in 3Q 2020 to 19.8% in 3Q 2021.

Taxpayer Size by Quarterly Taxable Sales: Top 20 ■ Other ■

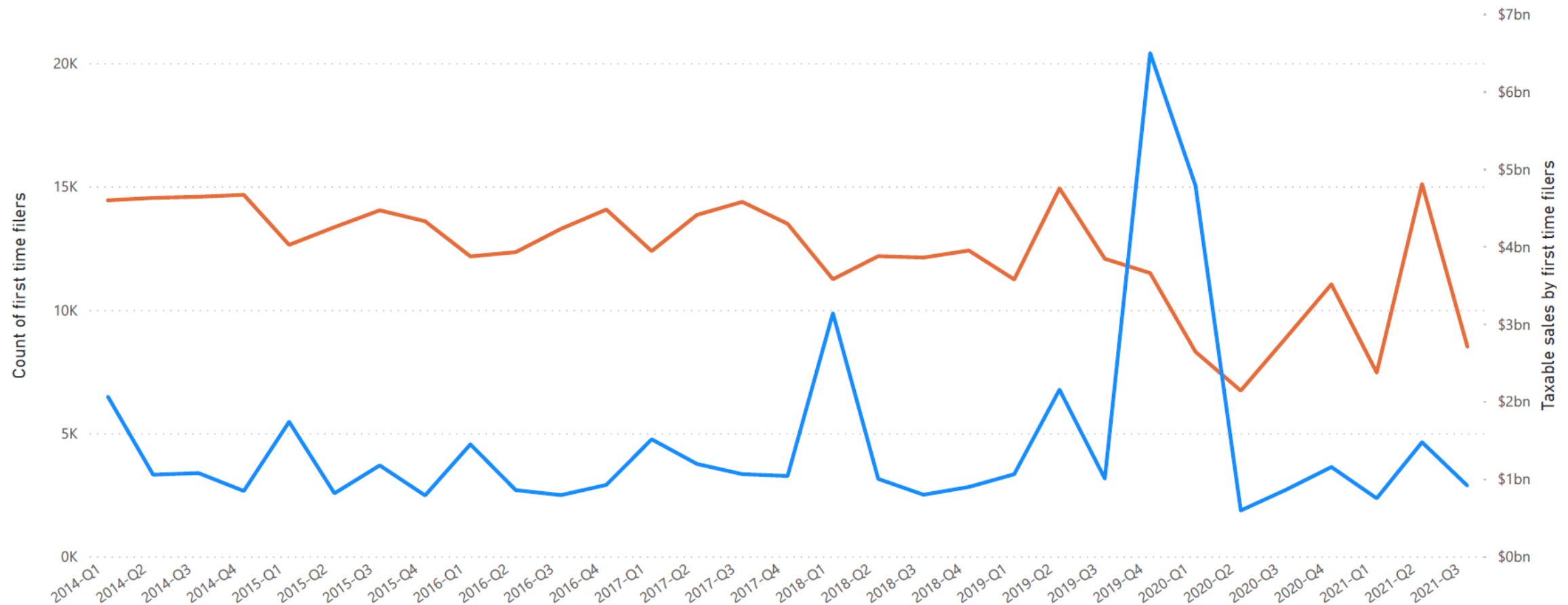


Note: 3Q 2021 data are preliminary; over 335,000 taxpayers filed a Sales and Use Tax return in 3Q 2021.

# Sales and Use Tax: First Time Filers and Taxable Sales

The number of new quarterly Sales and Use Tax (SUT) filers reached a low point in Q2-20 (6,728 new filers). In recent quarters the number of new filers has increased, but it remains more volatile quarter over quarter than the pre-pandemic period. The total taxable sales by new filers jumped in Q2-19 and Q4-19, corresponding with the implementation of AB 147 (2Q) and Market Place Facilitator Act (4Q).

● Count of new filers ● Taxable sales by first time filers



# Permits for Sales and Use Tax

After initial drop during Covid-19, new permits have since recovered.



Note: Data are seasonally adjusted using US Census Bureau's X-13 ARIMA-SEATS.



# Additional Resources

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CDTFA Open Data Portal

[www.cdtfa.ca.gov/dataportal/](http://www.cdtfa.ca.gov/dataportal/)

CDTFA Data Visualizations

[www.cdtfa.ca.gov/dataportal/visual.htm](http://www.cdtfa.ca.gov/dataportal/visual.htm)

CDTFA Research and Statistics Email

[research@cdtfa.ca.gov](mailto:research@cdtfa.ca.gov)

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