



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

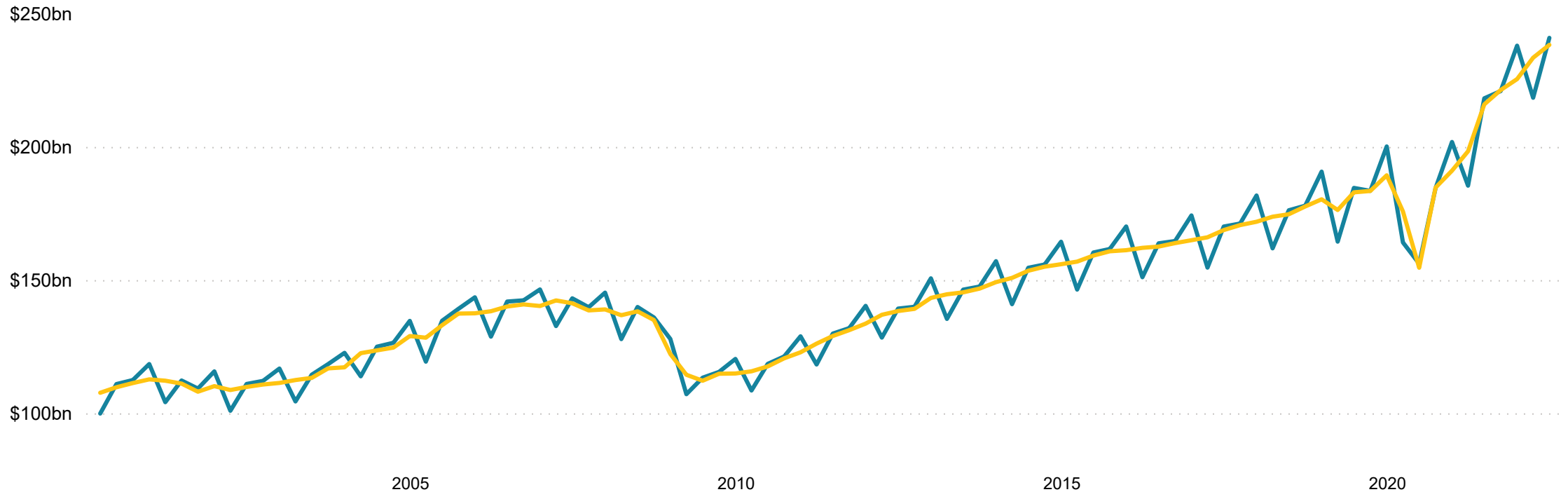
# **Tax Insights**

# **September 2022**

# Taxable Sales Over Time

In Q2 2022, taxable sales reached \$241 billion, which was an all-time high.

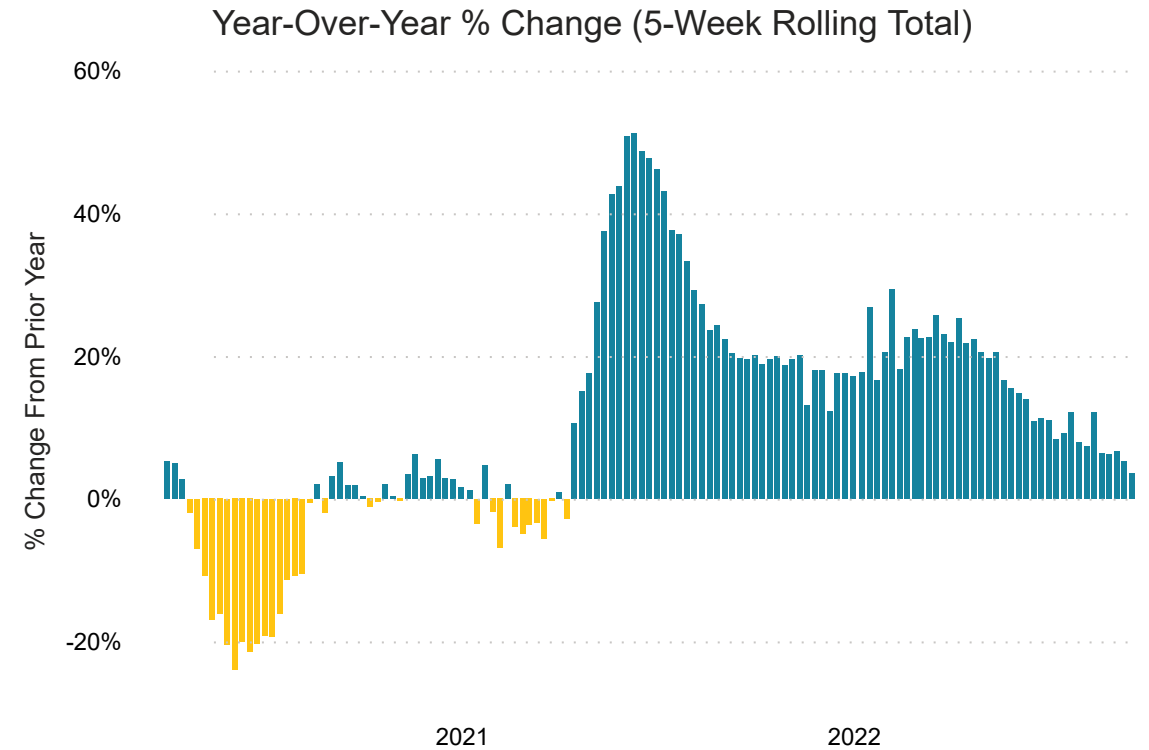
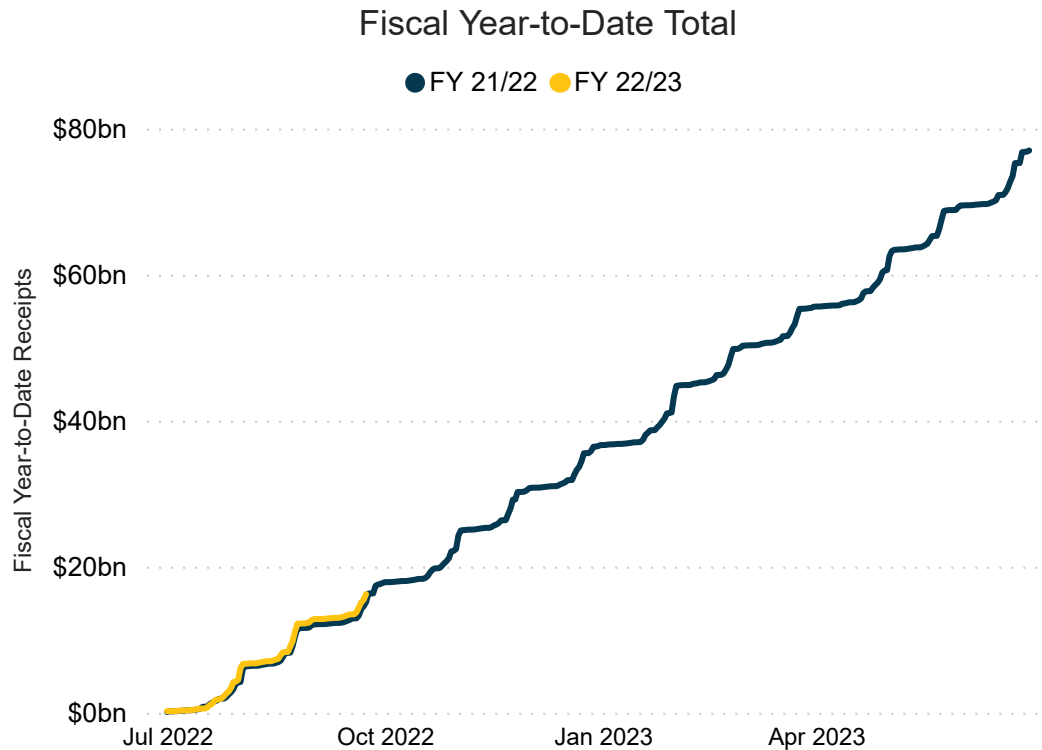
● Unadjusted taxable sales ● Seasonally adjusted taxable sales



Seasonal adjustments generated using U.S Census Bureau's X-13 ARIMA-SEATS.

# Sales & Use Tax: Overall Cash Receipts

Sales and use tax year-to-date cash receipts increased 7.4% from last fiscal year.



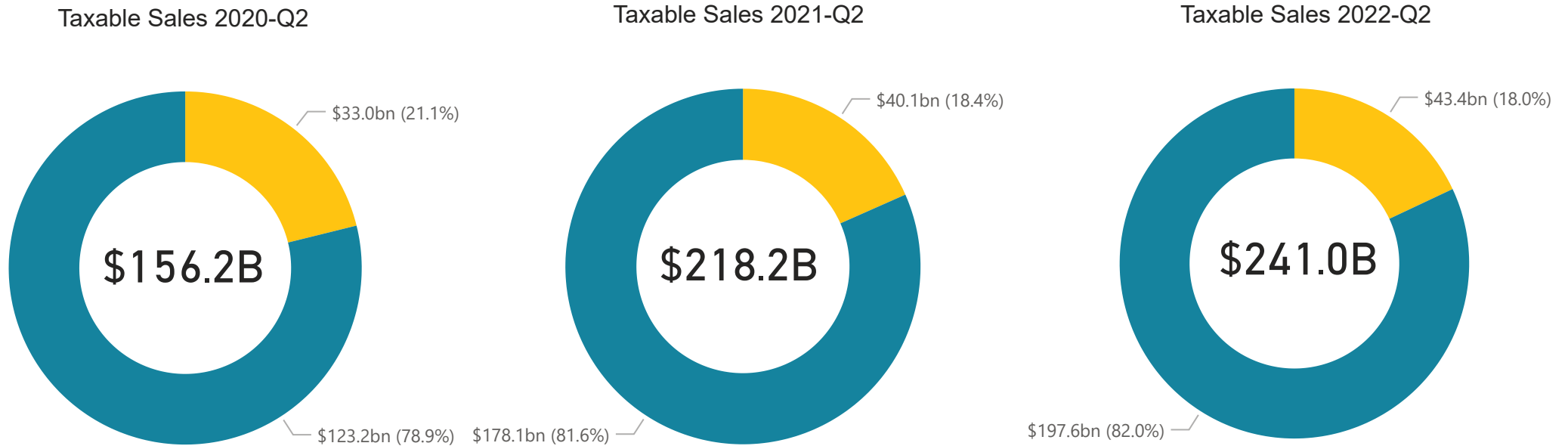
Data as of: 9/23/2022

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 18.4% in 2021-Q2 to 18.0% in 2022-Q2.

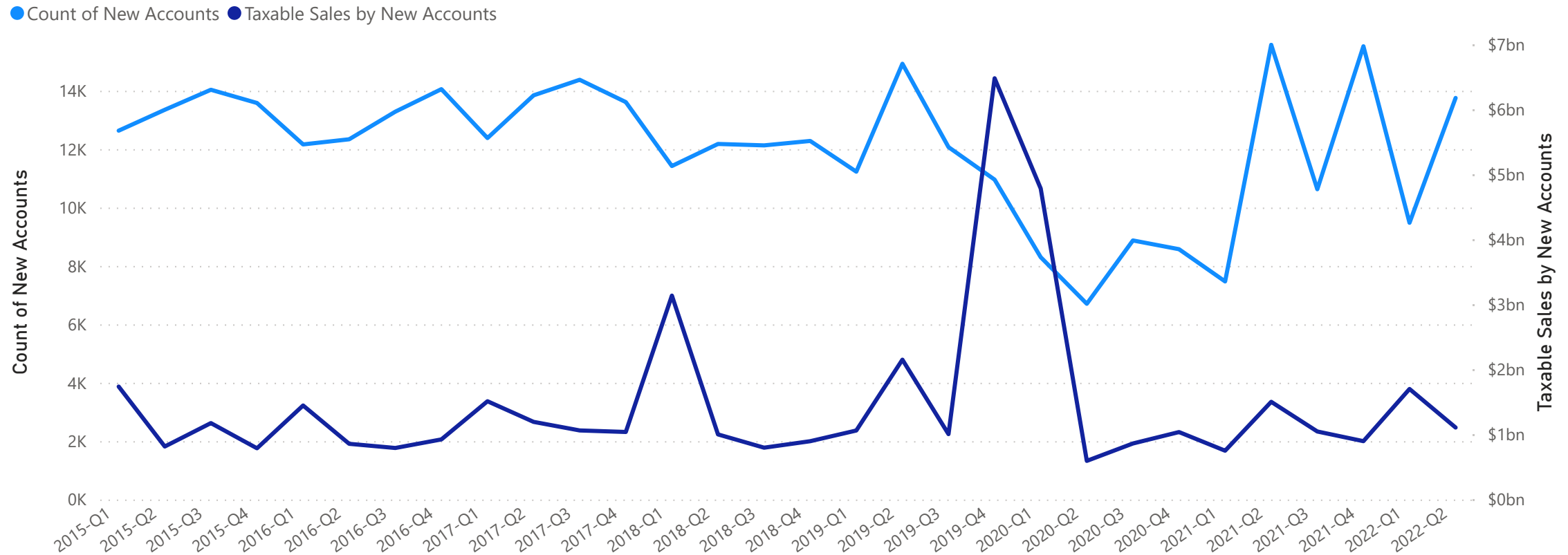
Taxpayer Size by Quarterly Taxable Sales: Top 20 ■ Other ■



2022-Q2 data are preliminary.

# Sales and Use Tax: New Accounts and Taxable Sales

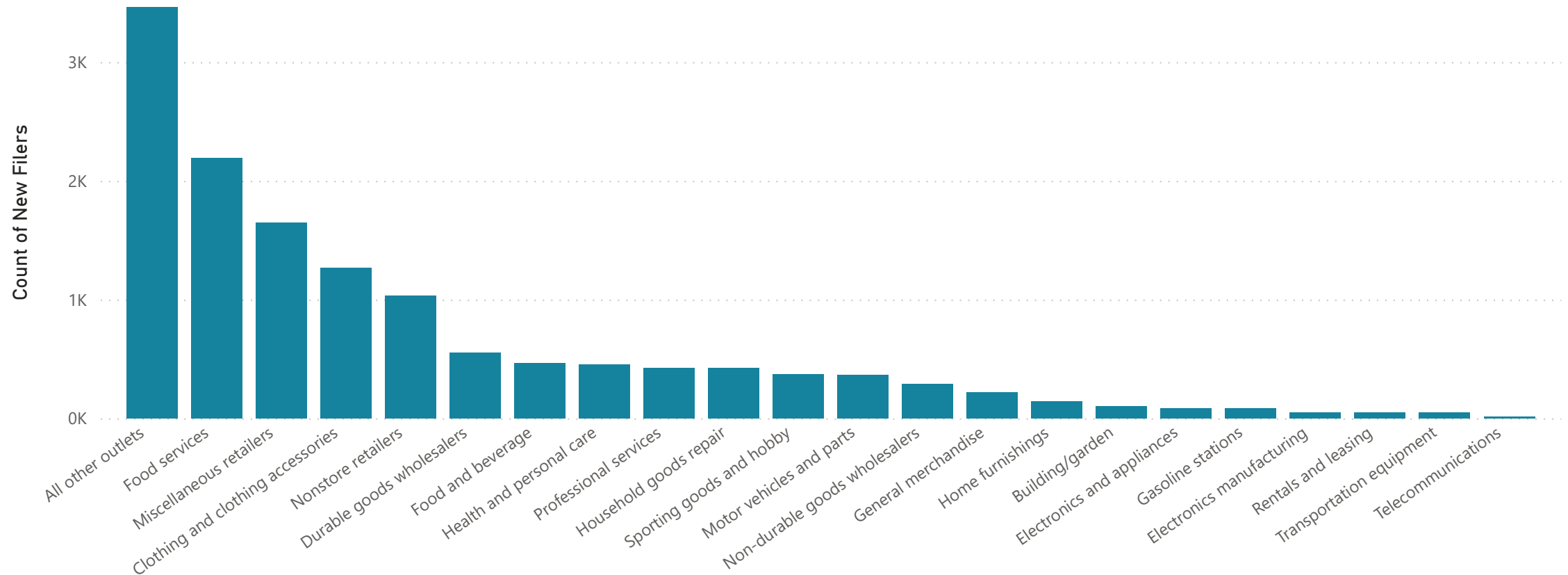
Following the onset of Covid-19, the number of new SUT accounts has continued to be volatile.



New accounts include first time filers, changes of ownership, and existing filers that created a new account.

# New Accounts: Count of Filers by Industry

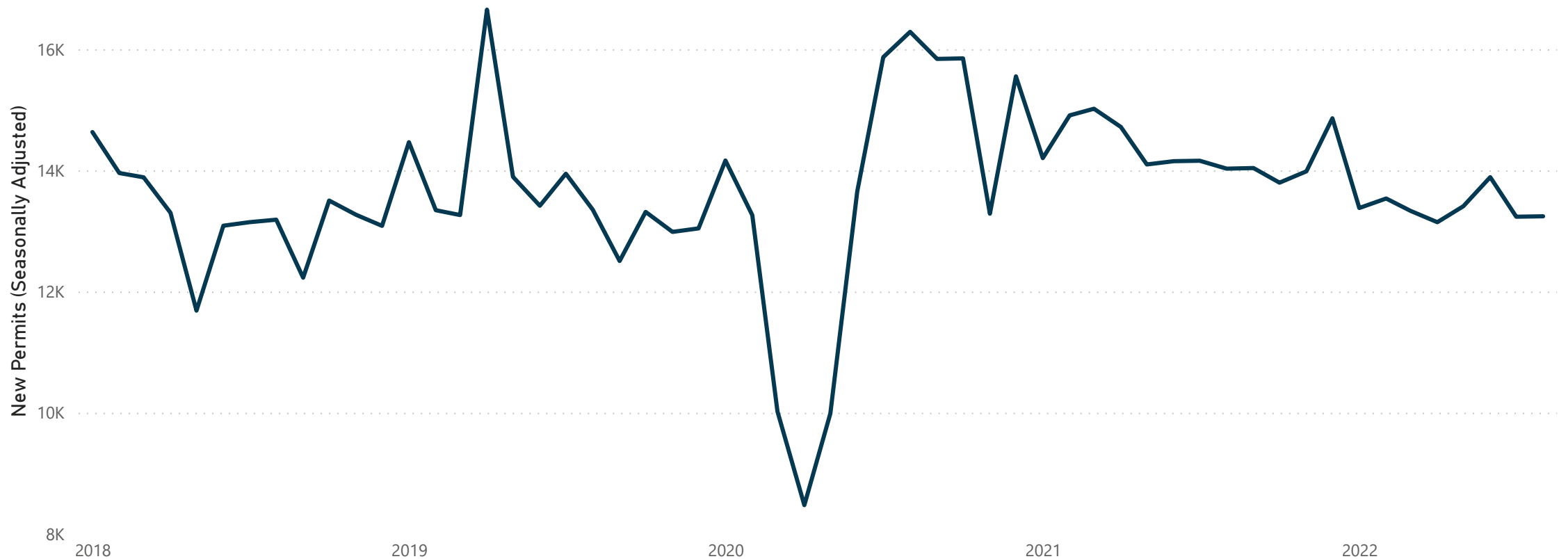
Food service retailers (including bars) opened more new accounts in Q2 2022 than any other sector.



New accounts include first time filers, changes of ownership, and existing filers that created a new account.

# Sales and Use Tax: New Permits

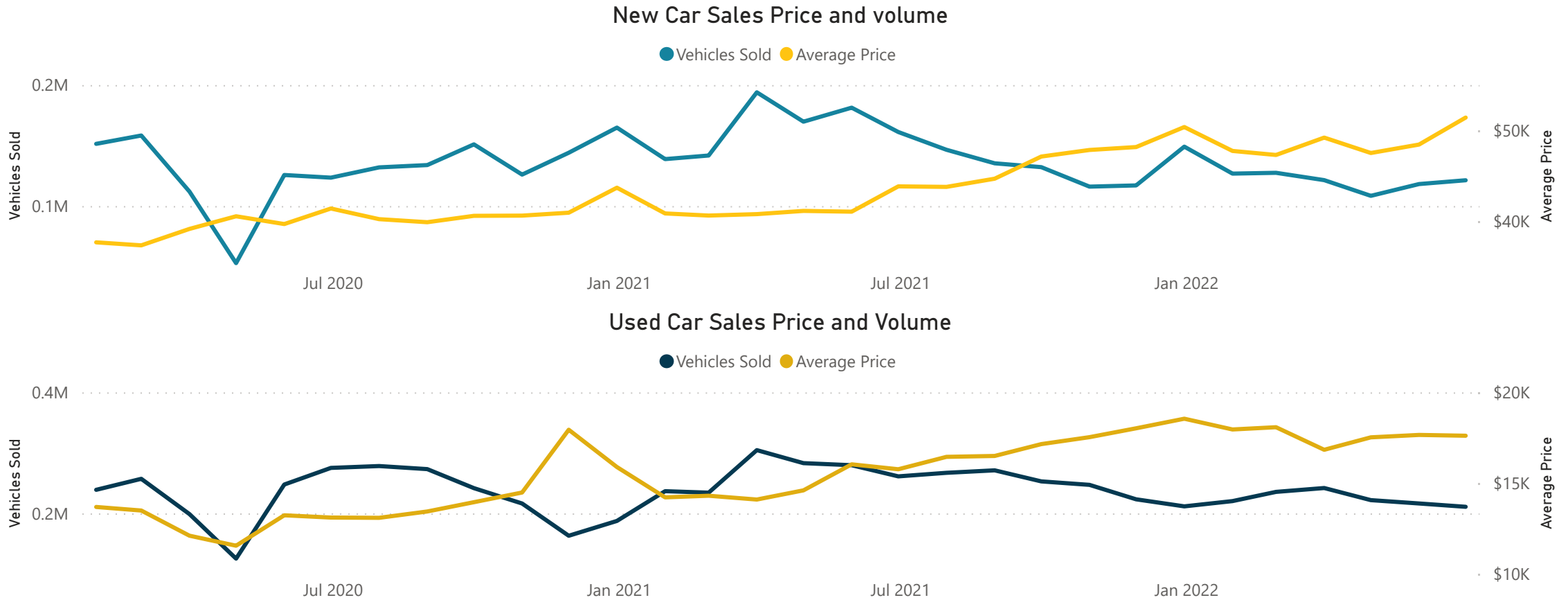
In Q2 2022, the number of new sales and use tax permits were issued in quantities similar to pre-pandemic quarters.



Seasonal adjustments generated using U.S Census Bureau's X-13 ARIMA-SEATS.

# New and Used Vehicle Sales: Volume and Price

The average price of used vehicles reached all time highs in August 2022. Volume of both new and used cars have declined in recent months.



Data provided by Department of Motor Vehicles as of June 30, 2022. Used vehicles include both dealer and private party sales.



# 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)

# Additional Resources

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