



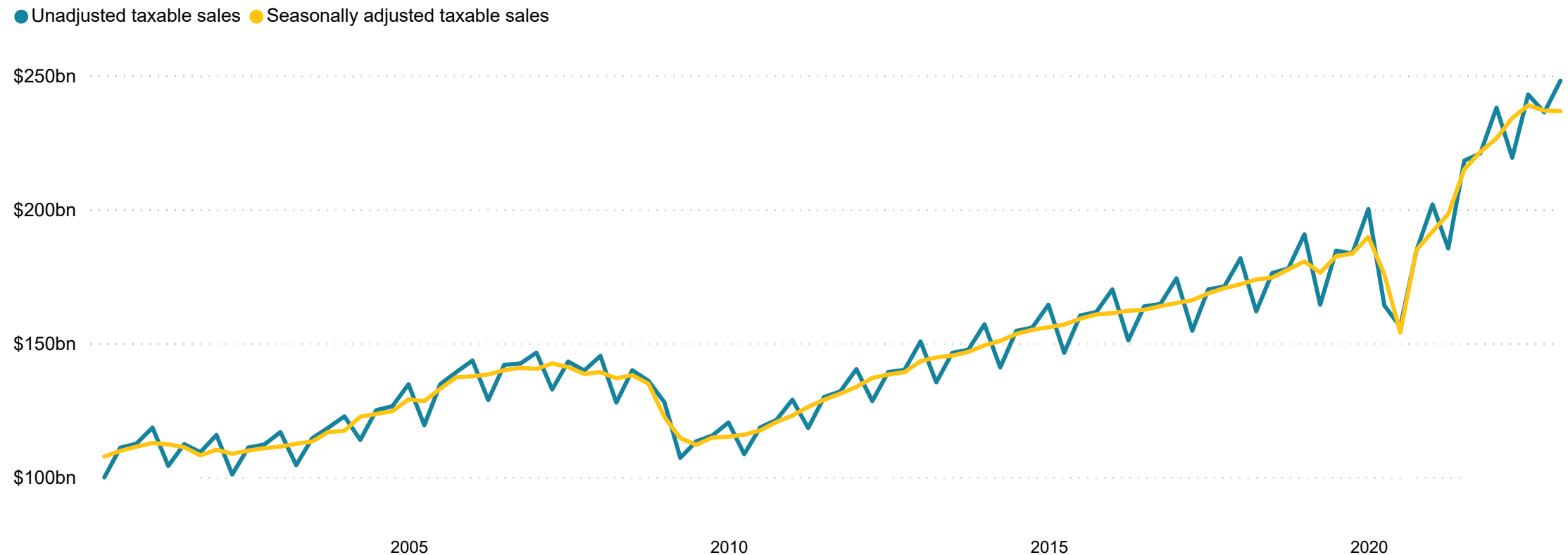
**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

# Tax Insights

## April 2023

# Taxable Sales Over Time

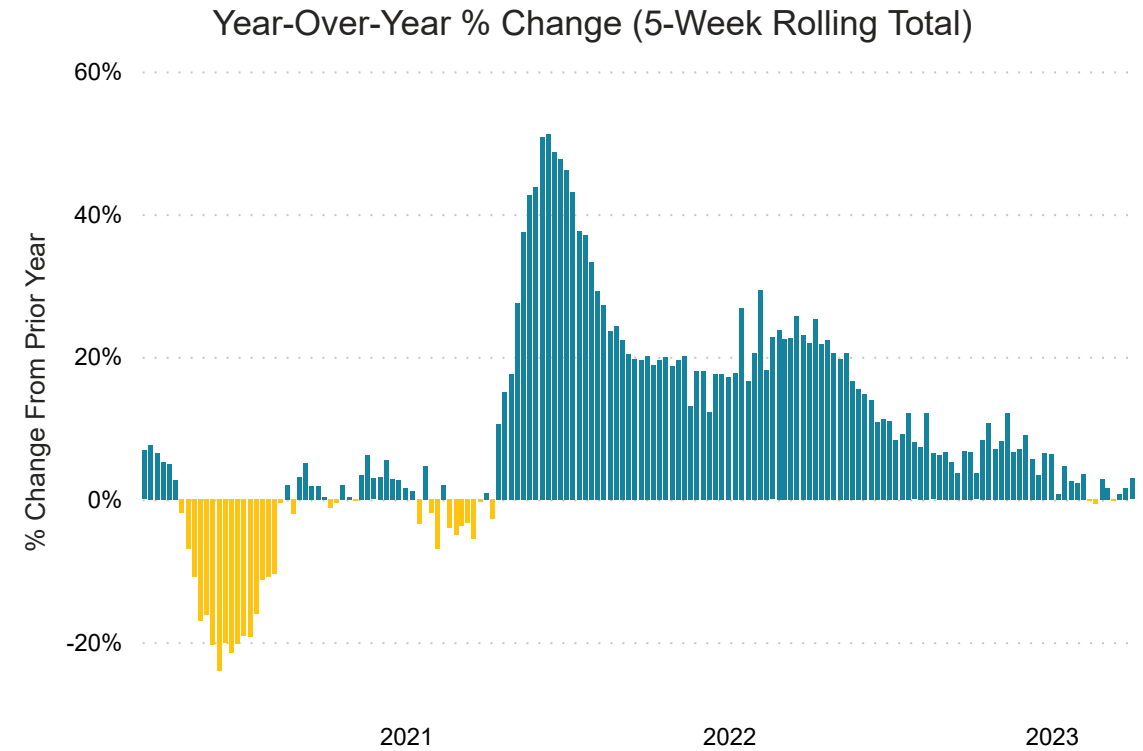
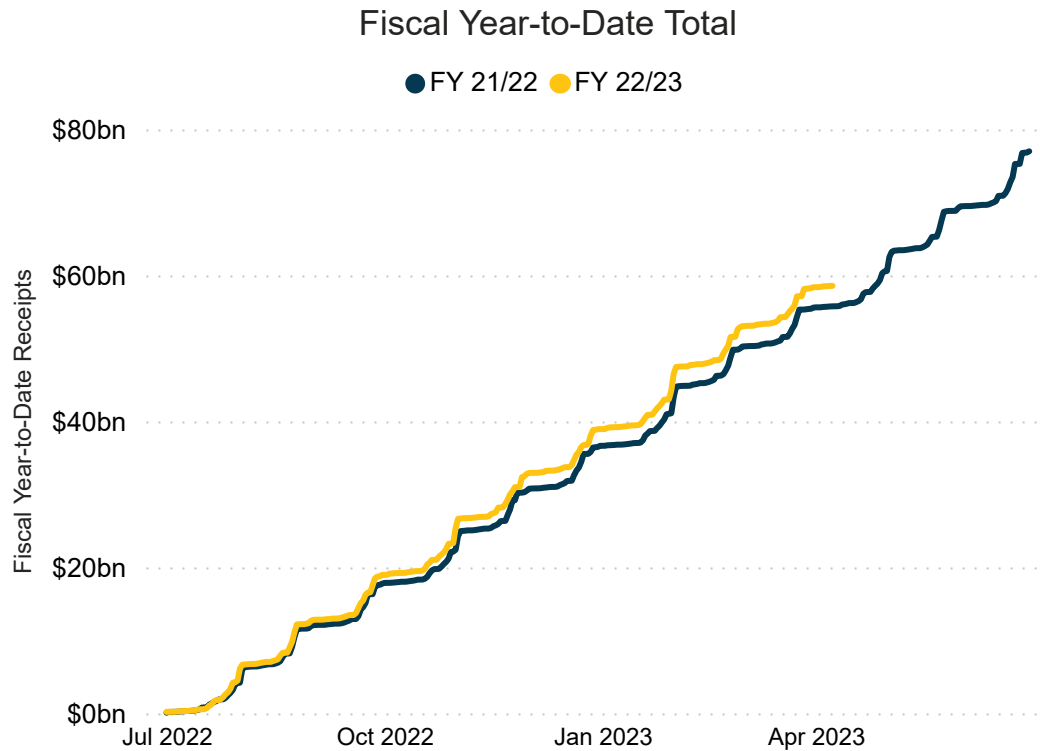
In Q4 2022, taxable sales reached \$248.1 billion or \$236.7 billion seasonally-adjusted.



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 5.0% from last fiscal year.



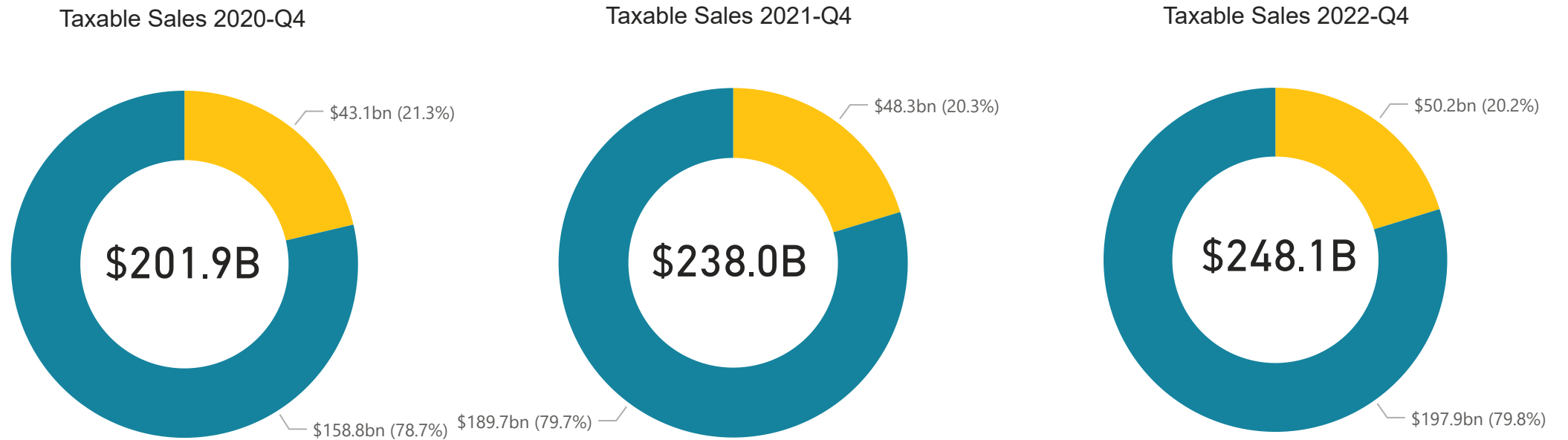
Data as of: 4/8/2023

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 20.3% in Q4 2021 to 20.2% in Q4 2022.

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

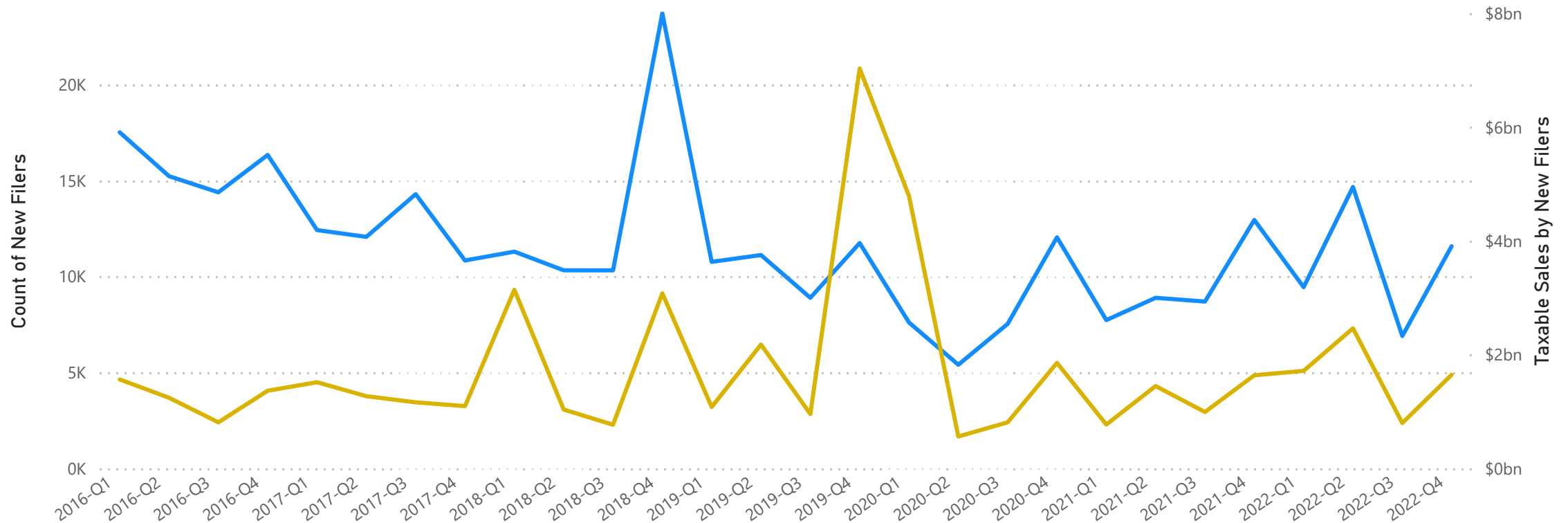


2022-Q4 data are preliminary. Totals do not include DMV and FTB payments.

# Sales and Use Tax: New Filers and Taxable Sales

In Q4 2022, there were over 11,500 new filers reporting \$1.65 billion in taxable sales.

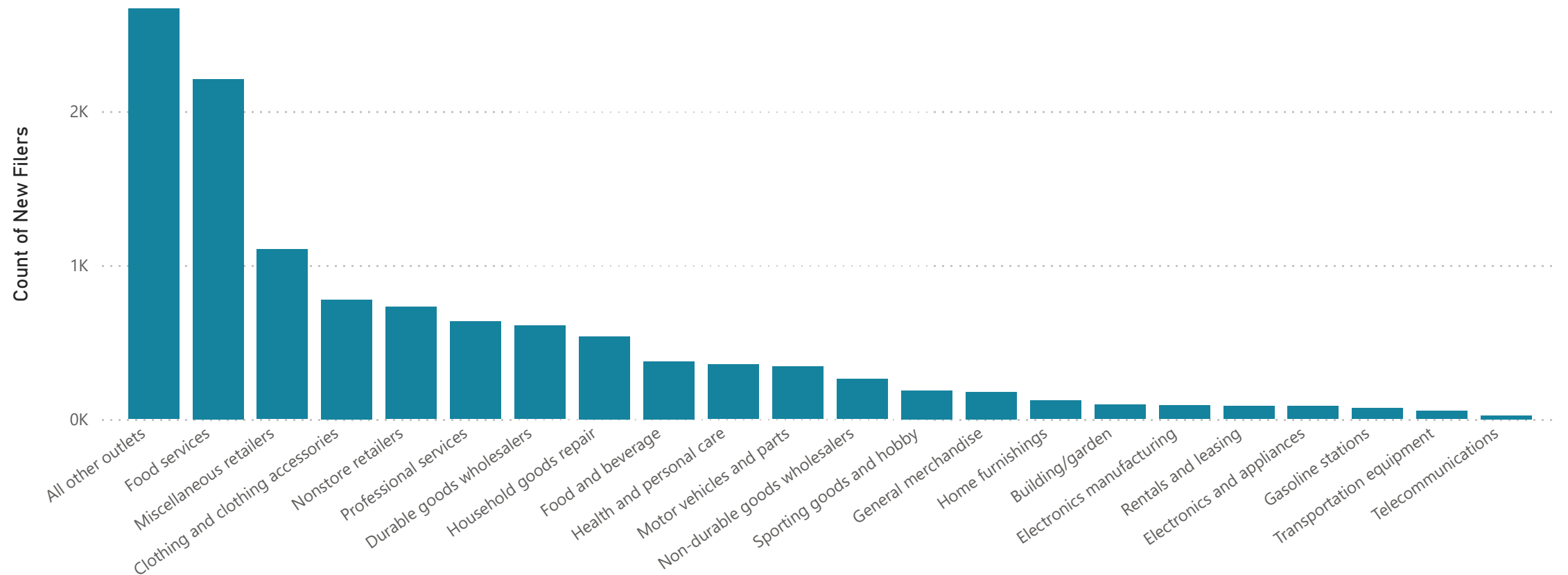
● Count of New Filers ● Taxable Sales by New Filers



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

# New Filers: Count of Filers by Industry

In Q4 2022, all other outlets accounted for the largest increase in new filers.



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

# Sales and Use Tax: New Permits

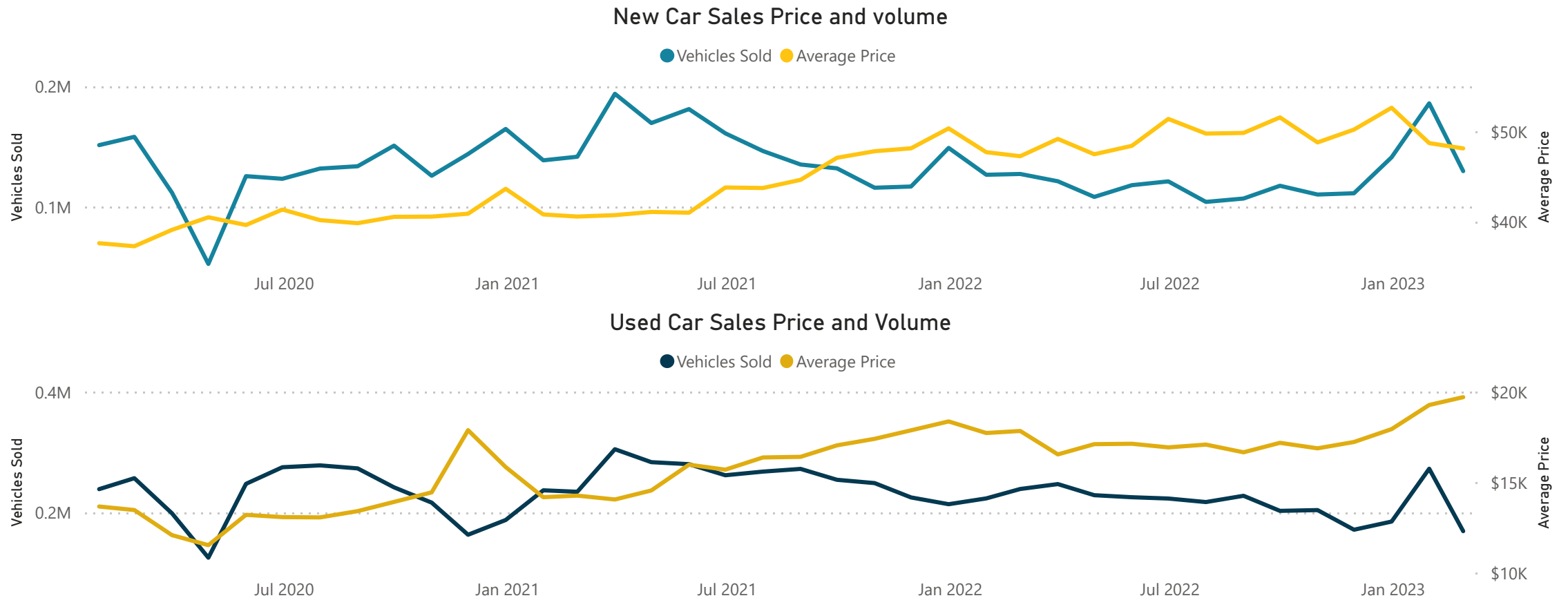
In Q4 2022, the number of new sales and use tax permits were issued in quantities similar to pre-pandemic quarters.



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

# New and Used Vehicle Sales: Volume and Price

Volume of both new and used cars reached a high in January 2023, not seen since mid-2021.



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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