



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

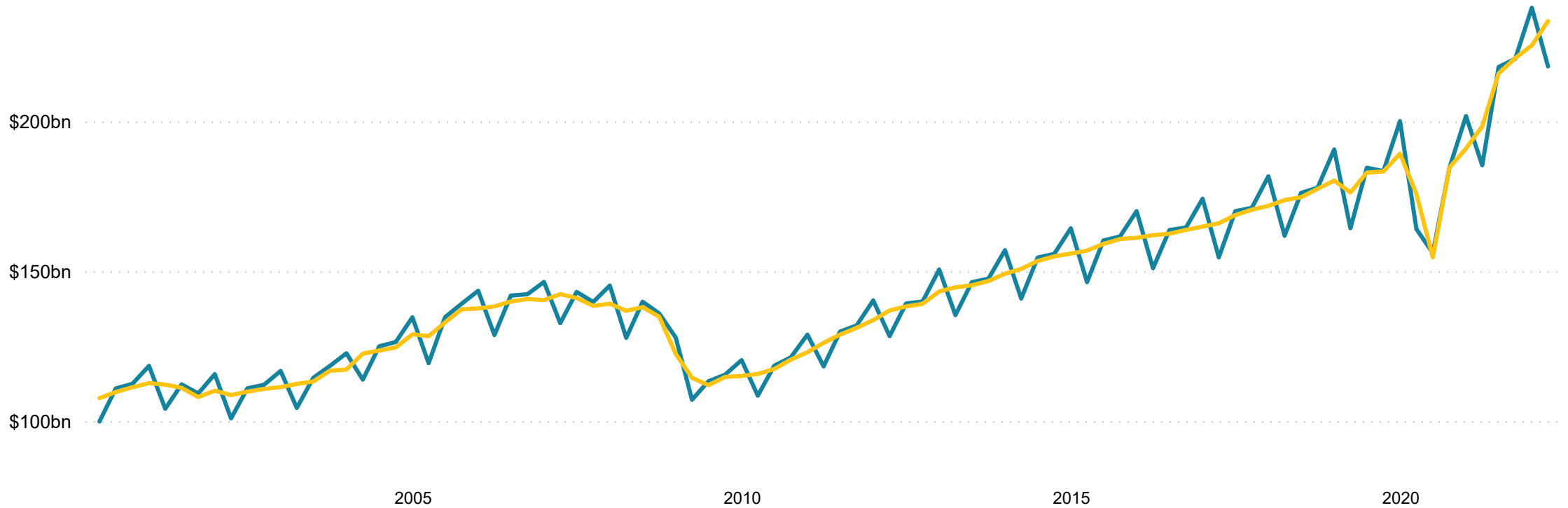
# Tax Insights

## July 2022

# Taxable Sales Over Time

In Q1 2022, taxable sales reached \$218.5 billion, which was an all-time high for the quarter.

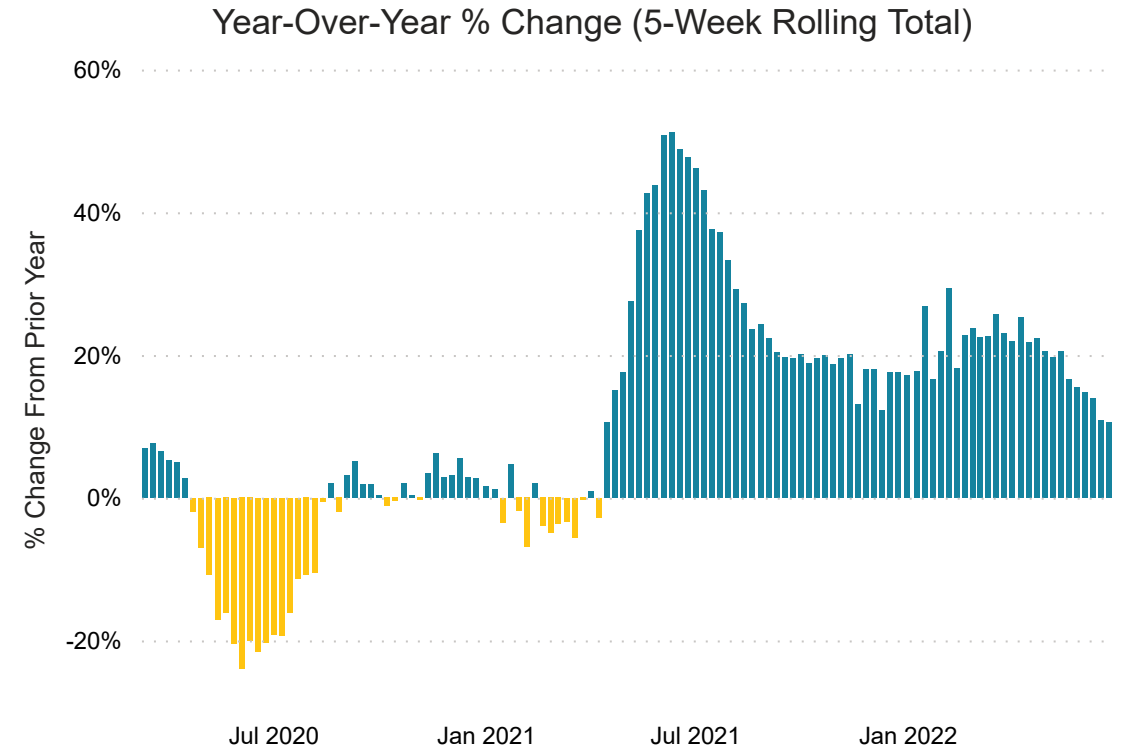
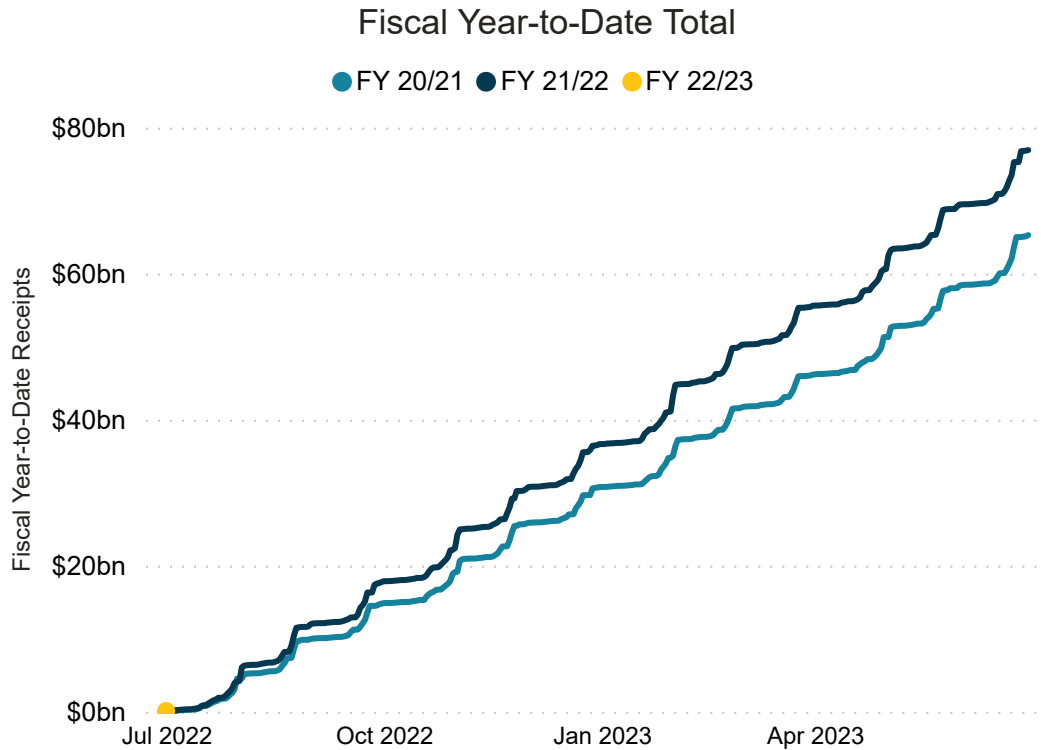
● Unadjusted taxable sales ● Seasonally adjusted taxable sales



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

# Sales & Use Tax: Overall Cash Receipts

Sales and use tax cash receipts increased 17.8% from fiscal year 20/21 to fiscal year 21/22.



Data as of: 7/1/2022

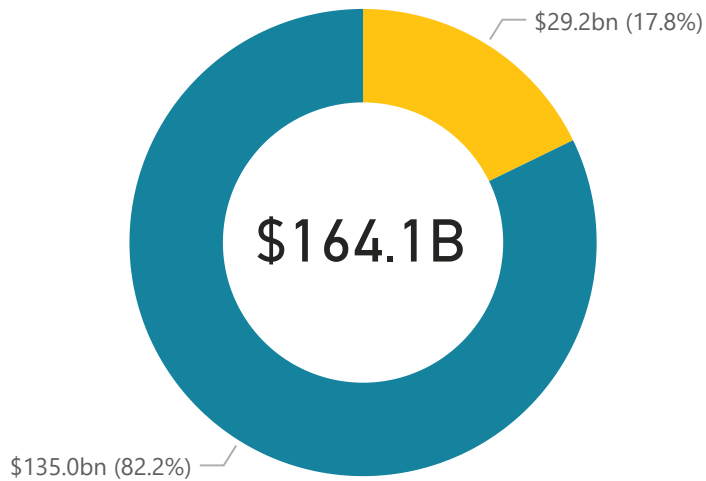
Represents cash receipts (not tax return data). Excludes Department of Motor Vehicles payments, Franchise Tax Board payments, and other adjustments.

# Concentration of Taxable Sales

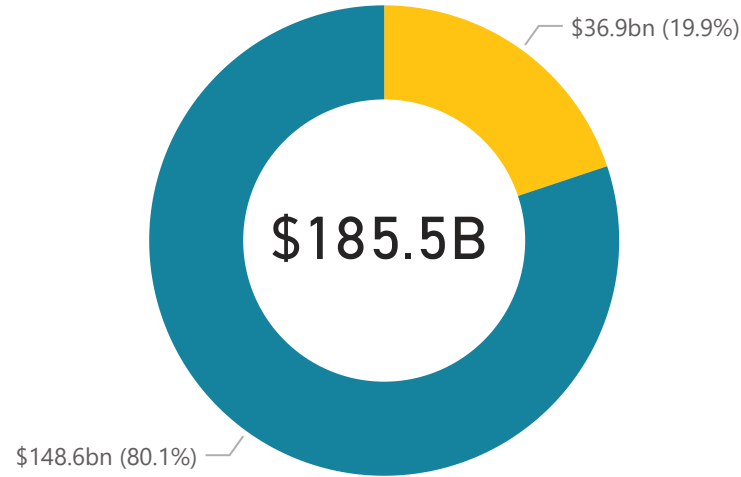
Concentration of taxable sales by the top 20 taxpayers fell slightly, from 19.9% in 1Q 2021 to 18.3% in 1Q 2022.

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

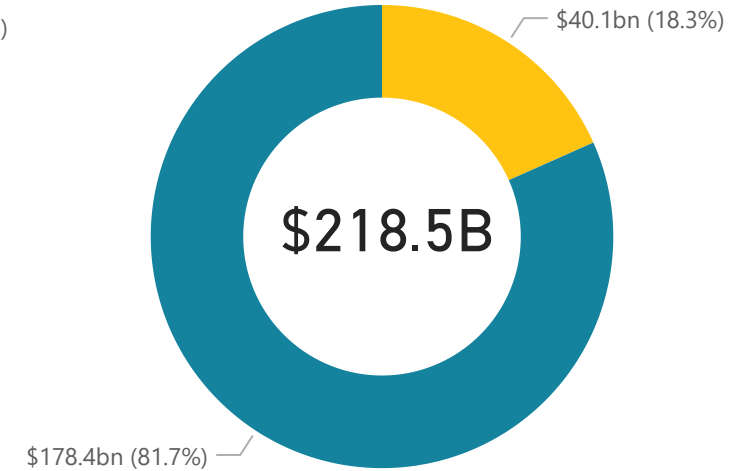
Taxable Sales 2020-Q1



Taxable Sales 2021-Q1



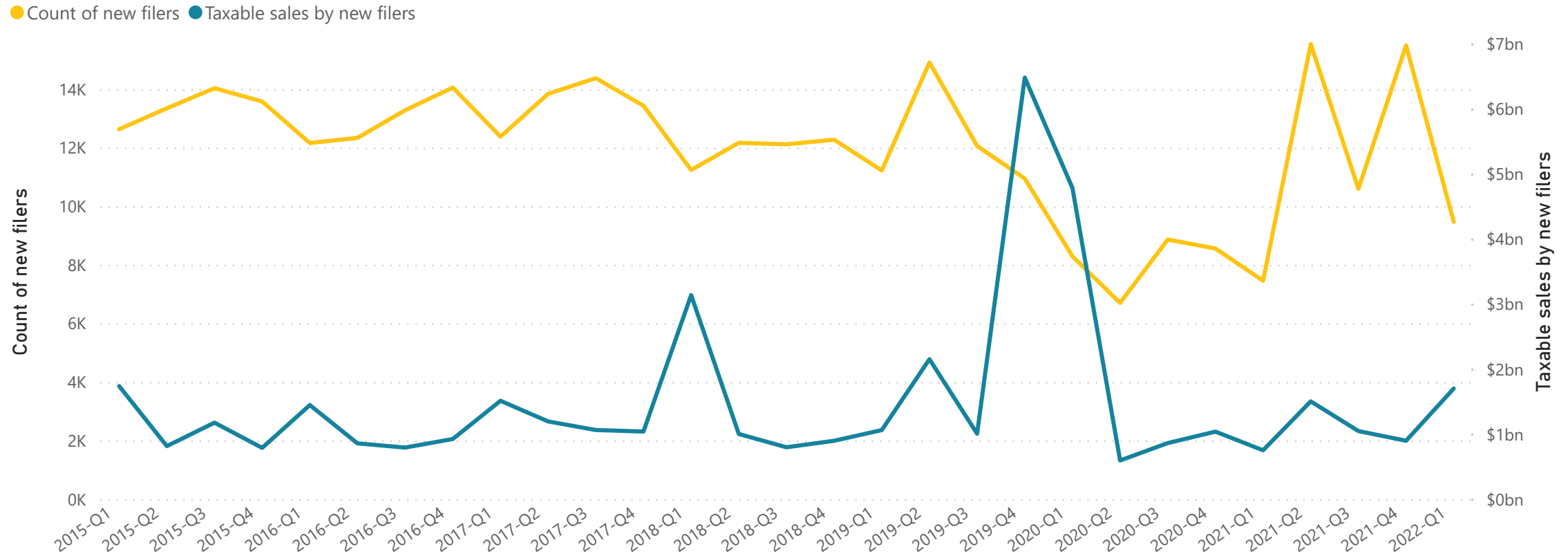
Taxable Sales 2022-Q1



2022-Q1 data are preliminary.

# Sales and Use Tax: New Accounts and Taxable Sales

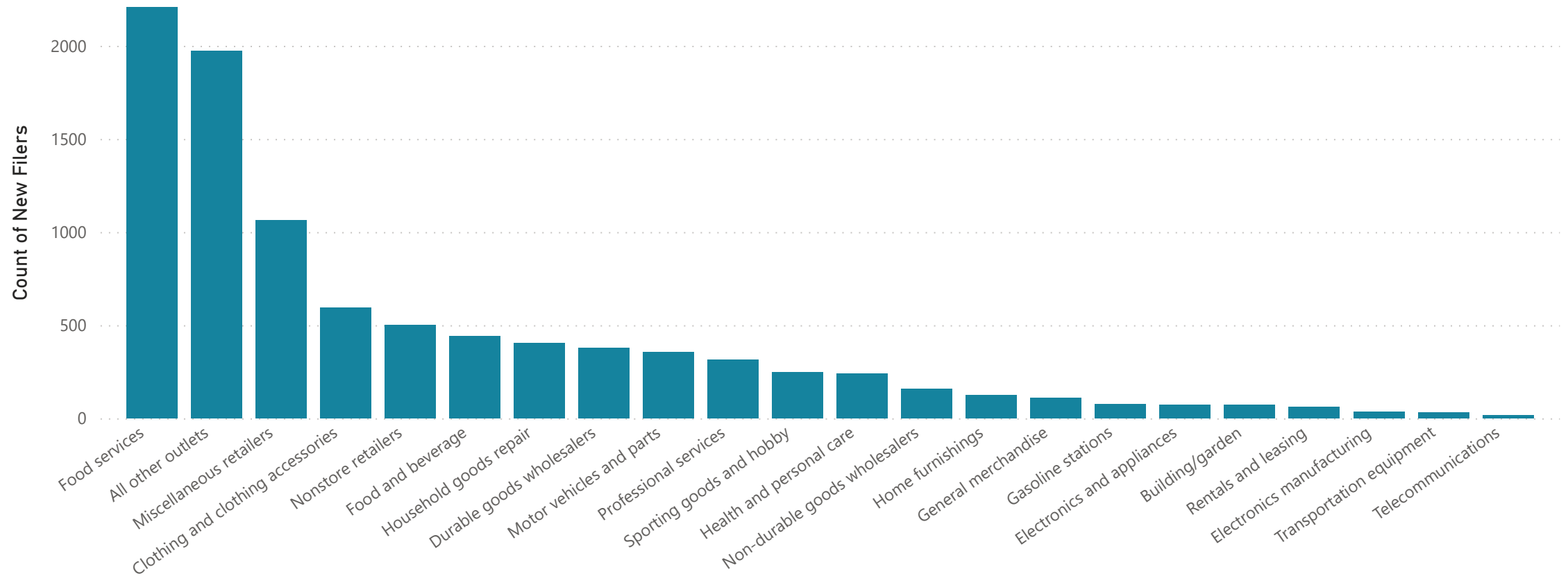
Following the onset of Covid-19, the number of new SUT accounts has continued to be volatile.



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 Q1 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

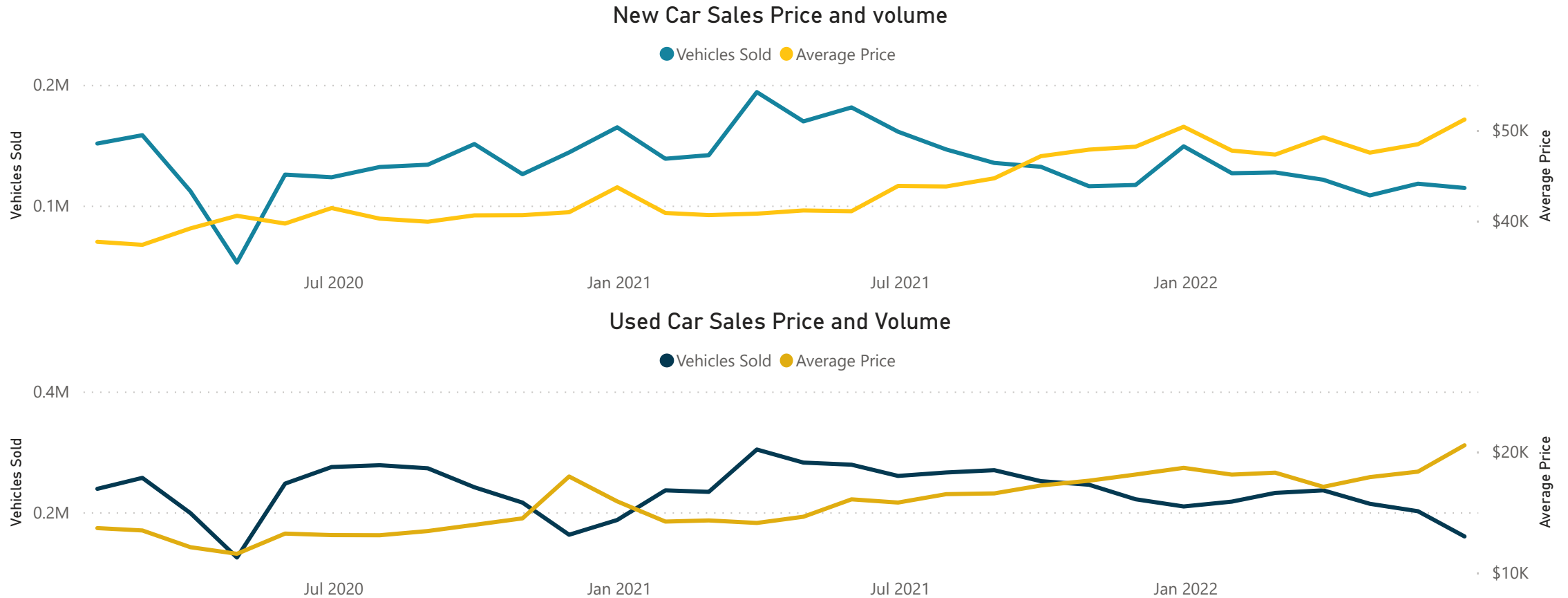
In Q1 2022, new sales and use tax permits were issued in quantities similar to pre-pandemic quarters.



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

# New and Used Vehicle Sales: Volume and Price

The average prices of both new and used vehicles reached all time highs in June 2022.



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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