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.

Fiscal Year-to-Date Total
- FY 19/20
- FY 20/21
- FY 21/22

Percent change y-t-d vs last year: 21.5%

Year-Over-Year % Change (5-Week Rolling Total)

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.

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).
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

CDTFA Open Data Portal
www.cdtfa.ca.gov/dataportal/

CDTFA Data Visualizations
www.cdtfa.ca.gov/dataportal/visual.htm

CDTFA Research and Statistics Email
research@cdtfa.ca.gov
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