Taxable Sales Over Time

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

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.

Fiscal Year-to-Date Total
- FY 21/22
- FY 22/23

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

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

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Taxable Sales</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020-Q2</td>
<td>$156.2B</td>
<td>(21.1%)</td>
</tr>
<tr>
<td>2021-Q2</td>
<td>$218.2B</td>
<td>(18.4%)</td>
</tr>
<tr>
<td>2022-Q2</td>
<td>$241.0B</td>
<td>(18.0%)</td>
</tr>
</tbody>
</table>

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

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
Additional Resources

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