

2018



**ANNUAL
REPORT**

**Supporting our
Communities**

2019





.....

The Honorable Gavin Newsom
Governor of California

June 2020

Dear Governor Newsom,

I am pleased to present you with the *Annual Report of the California Department of Tax and Fee Administration* (CDTFA). This report details the accomplishments of fiscal year 2018-19.

The CDTFA supports California's state and local government finance system by administering 37 tax and fee programs that generated revenue of \$73.9 billion in 2018-19. In addition to the \$51.9 billion in state revenue, the Department collected more than \$22 billion on behalf of California's counties, cities, and special tax districts.

Our dedicated team members are focused on fairly and efficiently administering the tax programs with which we have been entrusted. Our total costs for all operations in 2018-19 were \$641.4 million, only 87 cents for every \$100 of revenue collected. Of that amount, \$359.3 million came from the General Fund.

I am proud to work alongside the dedicated women and men of CDTFA. Together, we remain committed to making life better for all Californians by collecting the revenue that supports our essential public services.

Sincerely,

A handwritten signature in black ink, appearing to read "Nicolas Maduro".

Nicolas Maduro

Director





TABLE OF CONTENTS

.....

| | |
|-------------------------|----|
| Profile | 1 |
| | |
| Revenues and Operations | 6 |
| | |
| Appeals | 20 |
| | |
| Economic Analysis | 22 |
| | |
| Taxpayer Resources | 34 |
| | |
| Statistical Tables | 38 |
| | |
| Field Offices | 94 |
| | |



PROFILE



ABOUT CDTFA

The California Department of Tax and Fee Administration (CDTFA) administers California's sales and use, fuel, tobacco, alcohol, and cannabis taxes, as well as a variety of other taxes and fees that fund specific state programs. CDTFA-administered programs collect over \$73 billion annually which in turn supports local essential services such as transportation, public safety and health, libraries, schools, social services, and natural resource management programs through the distribution of tax dollars going directly to local communities.

To best serve our customers, the CDTFA has field offices throughout the state along with offices located in New York, Chicago, and Houston. While the CDTFA team is spread out geographically, we are united in working together to serve taxpayers.

MISSION

We make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.

CORE PRINCIPLES

Being **SMART** about how we achieve our mission.

We are building the nation's most effective revenue agency. By streamlining our processes and harnessing new technologies, we will do our jobs more effectively and adapt to meet the challenges of the modern marketplace.

We stress innovative problem solving in everything we do. While recognizing that the old way may still be best, we never stop looking for a better way.

SERVING taxpayers so that they can comply with their responsibilities.

We know that taxes can be complicated, and we are here to help. We are committed to being fair, accessible, and transparent.

We recognize that fulfilling our responsibilities to the public requires quality service, communication, and respect. Our experience shows that when we serve our taxpayers well, success follows.

SUPPORTING one another as we work together to meet our goals.

We are only as strong as our people. To attract and retain the best workforce, we recognize excellence, support our colleagues, act ethically, and provide team members the training necessary to succeed and grow.

Integrity and honesty are at the heart of our organization. We aim to maintain high ethical standards in everything we do.



TAX AND FEE PROGRAMS 2018-19

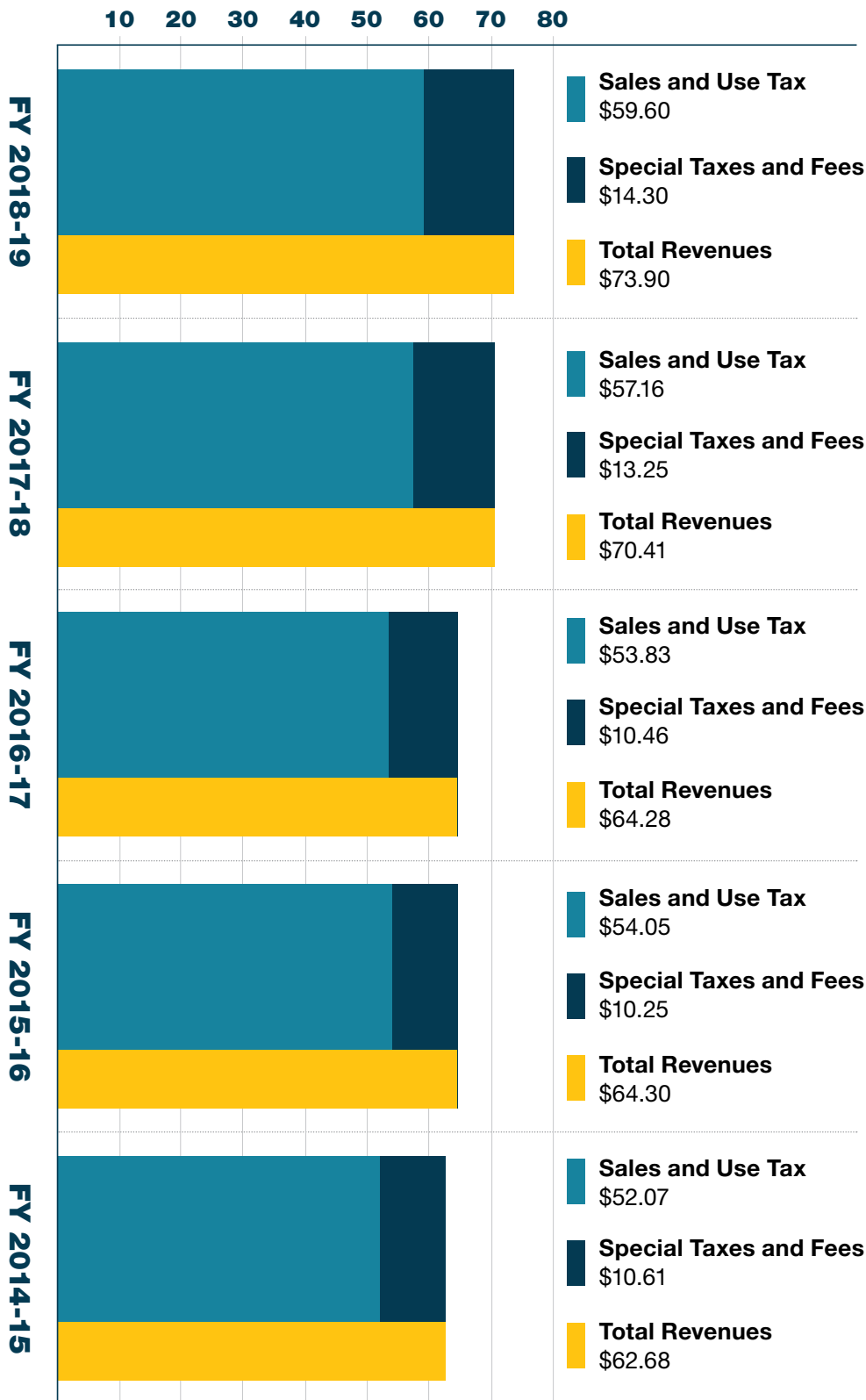
SALES AND USE TAX PROGRAMS

- Sales and Use Tax
- Bradley-Burns Uniform Local Sales and Use Tax
- District Transactions (Sales) and Use Tax

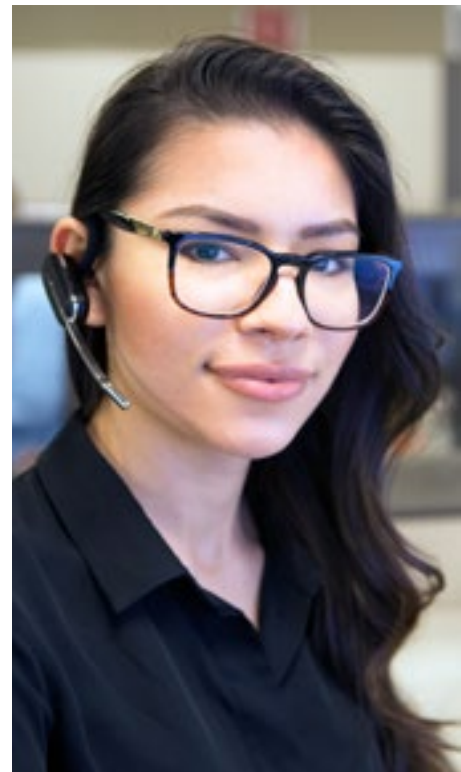
SPECIAL TAX AND FEE PROGRAMS

- Aircraft Jet Fuel Tax
- Alcoholic Beverage Tax
- California Tire Fee
- Cannabis Cultivation Tax
- Cannabis Excise Tax
- Childhood Lead Poisoning Prevention Fee
- Cigarette and Tobacco Products Licensing
- Cigarette Tax
- Diesel Fuel Tax
- Electronic Waste Recycling Fee
- Emergency Telephone Users Surcharge
- Energy Resources Surcharge
- Hazardous Waste Disposal Fee
- Hazardous Waste Environmental Fee
- Hazardous Waste Facility Fee
- Hazardous Waste Generator Fee
- Insurance Tax
- Integrated Waste Management Fee
- International Fuel Tax Agreement (IFTA)
- Interstate Diesel Fuel User Tax
- Lead-Acid Battery Fee
- Lumber Products Assessment Fee
- Marine Invasive Species Fee
- Motor Vehicle Fuel Tax
- Natural Gas Surcharge
- Occupational Lead Poisoning Prevention Fee
- Oil Spill Prevention and Administration Fee
- Oil Spill Response Fee
- Prepaid Mobile Telephony Services (MTS) Surcharge
- Tobacco Products Tax
- Timber Yield Tax
- Underground Storage Tank Maintenance Fee
- Use Fuel Tax
- Water Rights Fee

REVENUES (IN BILLIONS)

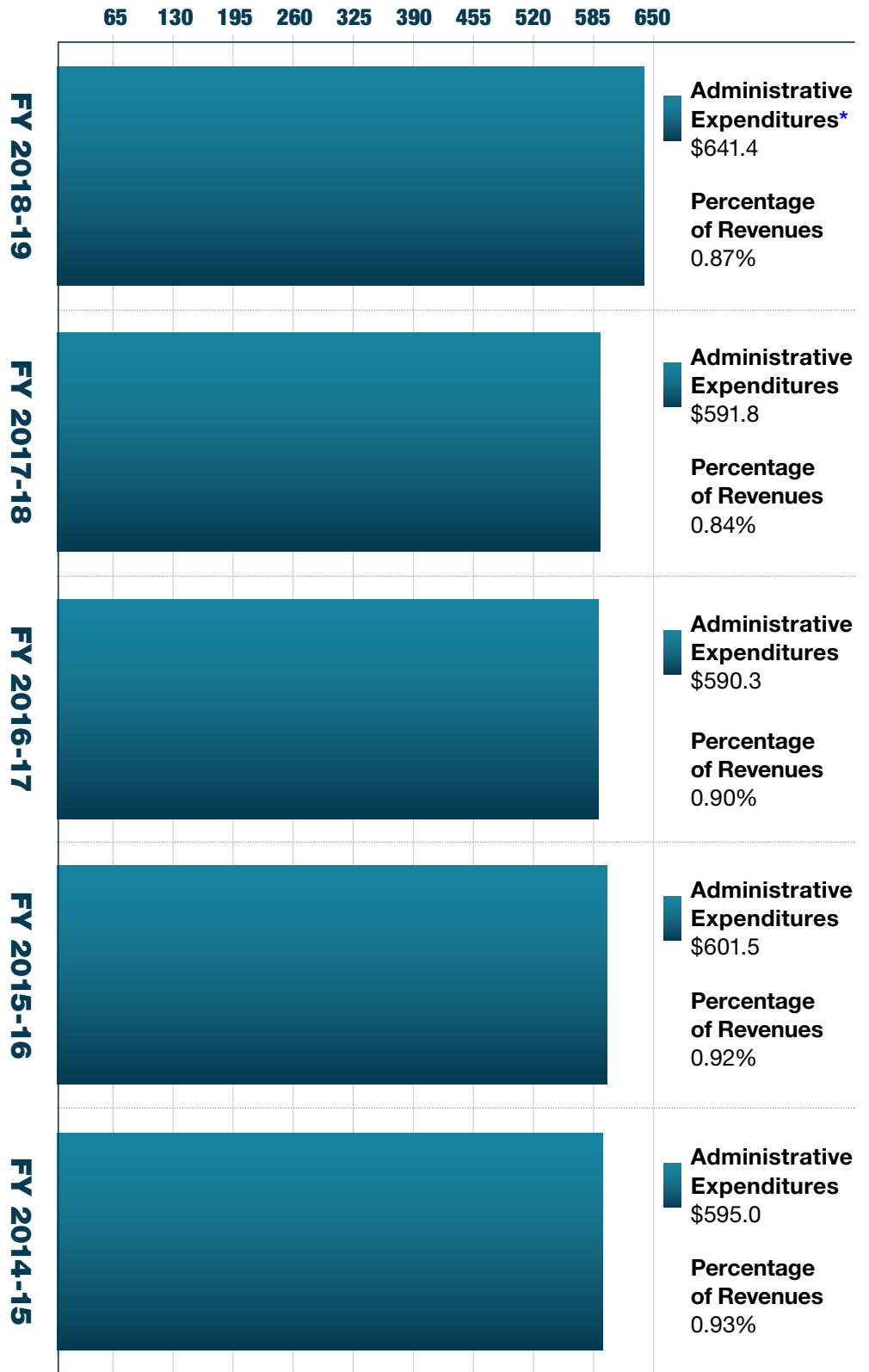


Note: Local taxes on State-Assessed Properties and Private Car Tax Programs are excluded.





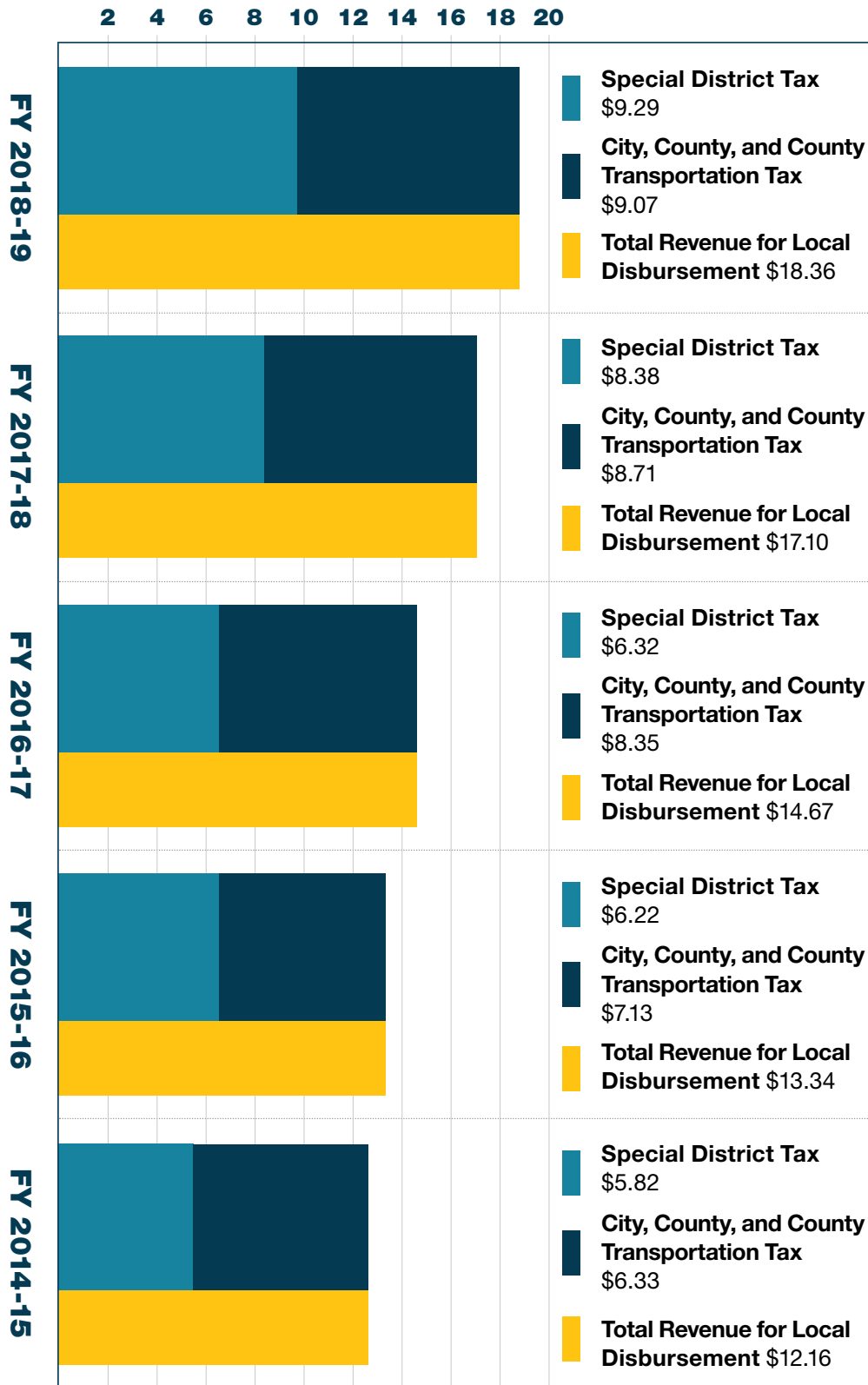
ADMINISTRATIVE EXPENDITURES (IN MILLIONS)



* Includes \$50 million CROS one-time expense.



REVENUE FOR LOCAL DISBURSEMENT (IN BILLIONS)





REVENUES AND OPERATIONS



The CDTFA is committed to creating a better life for Californians. We work with businesses large and small to finance schools and libraries, help fund critical health care services and hospitals, invest in law enforcement and public safety programs to improve our roads and transportation needs, and protect our natural resources. We do this by fairly and efficiently collecting the revenue that makes our public services possible.

SALES AND USE TAXES

California sales and use tax revenue totaled \$59.6 billion in 2018-19, an increase of 4.3 percent from the \$57.1 billion total in 2017-18. Sales and use tax revenue included:

- \$26.8 billion allocated to the state's General Fund;
- \$7.1 billion allocated to the state's Local Revenue Fund 2011 (tax rate of 1.0625 percent);
- \$3.7 billion allocated to the state's Local Revenue Fund (tax rate of 0.50 percent);
- \$3.7 billion allocated to the Local Public Safety Fund (tax rate of 0.50 percent);
- \$9.1 billion from the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax, allocated among all the state's 58 counties and 480 cities;
- \$9.3 billion in special district transactions (sales) and use taxes (rates vary by district).

Sales and use tax allocations to the General Fund were 3.6 percent higher than in 2017-18.

Wayfair Decision Affects Nexus in Fiscal Year 2018-19

On June 21, 2018, the United States Supreme Court issued its decision on the *South Dakota v. Wayfair, Inc.* (Dock. No. 17-494), which significantly changed the definition of a retailer engaged in business in this state (nexus). The *Wayfair* decision expanded the nexus provisions to also include a retailer with economic nexus with a state. In the *Wayfair* case, the Court found economic nexus was created when a retailer had sales during the current or prior calendar year into South Dakota in excess of \$100,000 or made 200 or more individual sales into the state.

To clarify economic nexus provisions for sales into California, the Legislature passed Assembly Bill 147 (AB 147) and Senate Bill 92 (SB 92) during 2019 to specify that operative April 1, 2019, an out-of-state retailer has economic nexus in California if during the preceding or current calendar year the out-of-state retailer made sales of tangible personal property for delivery in California that exceeded \$500,000.

During fiscal year 2018-19, 2,185 retailers registered with CDTFA as a result of the *Wayfair* decision and the economic nexus provisions contained in AB 147 and SB 92. These 2,185 retailers reported more than \$39 million in tax due.

2018-19 SALES AND USE TAX REVENUES



| | Billions of dollars in FY 2018-19 | FY 2017-18 | Change from FY 2017-18 |
|--|--------------------------------------|---------------|---------------------------|
| State General Fund | \$26.8 | \$25.8 | 3.6% |
| Bradley-Burns | \$9.1 | \$8.7 | 4.1% |
| Special District | \$9.3 | \$8.4 | 10.8% |
| Local Revenue Fund 2011 | \$7.1 | \$7.0 | 1.5% |
| Local Revenue Fund | \$3.7 | \$3.5 | 4.3% |
| Local Public Safety Fund | \$3.7 | \$3.5 | 4.3% |
| Medi-Cal Managed Care Plans ¹ | \$0.0 | \$0.2 | -100.0% |
| TOTAL | \$59.6 | \$57.1 | 4.3% |

¹ Ended June 30, 2016. Note: Detail may not compute to total due to rounding.

The total sales and use tax rate in a specific California location has three parts: the state tax rate, the local tax rate, and any district tax rate(s) that may be in effect.

Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2018-19, the CDTFA collected and allocated the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax for all California cities and counties. For each sale, the 0.25 percent local tax to local transportation projects was allocated to the county where the sale occurred. The remaining 1.00 percent local tax was allocated to the county or an incorporated city, generally depending on the location of the sales negotiations. City and County local tax distributions are detailed in [Tables 21A](#) and [21B](#).



2018-19 LOCAL SALES AND USE TAX REVENUES

| | Billions of dollars in FY 2018-19 | FY 2017-18 | Change from FY 2017-18 |
|---------------------------|--------------------------------------|---------------|---------------------------|
| City and County Taxes | \$7.3 | \$7.0 | 4.1% |
| County Transportation Tax | \$1.8 | \$1.7 | 4.3% |
| Special Tax | \$9.3 | \$8.4 | 10.8% |
| TOTAL | \$18.4 | \$17.1 | 7.4% |

Note: Detail may not compute to total due to rounding.

District Transactions (Sales) and Use Tax

The CDTFA collects and distributes voter-approved district transactions (sales) and use taxes on behalf of tax districts throughout the state. The district taxes fund a range of local services and infrastructure, including general government, transportation projects, open space, hospitals, and public libraries. Some California locations lie within more than one tax district.

A complete list of tax districts, jurisdictions, and revenues is found in [Table 21C](#).

In fiscal year 2018-19, the CDTFA-administered 317 district taxes (59 countywide, 253 citywide districts, and 2 unincorporated area districts.) The rates of these district taxes ranged from 0.10 percent to 1.50 percent. The following districts became effective, were extended, or expired during fiscal year 2018-19:

NEW DISTRICT TAXES FY 2018-19

| Effective July 1, 2018 | |
|--|--|
| Napa Valley Transportation Authority | 0.50% (new) |
| Stanislaus County Library Transactions and Use Tax | 0.125% (extended to 6-30-2030) |
| Effective October 1, 2018 | |
| City of Chula Vista 2018 Transactions and Use Tax | 0.50% (new) |
| City of El Segundo Transactions and Use Tax | 0.75% (new) <i>(This tax rate will only be implemented if Los Angeles county proposes a new district tax measure.)</i> |
| City of Grass Valley 2018 Transactions and Use Tax | 1.00% (increased and extended) <i>(existing 0.50% tax increased to 1.00% and extended expiration date indefinitely)</i> |
| City of Huntington Park Transactions and Use Tax | 0.75% (new) |
| City of Kingsburg Transactions and Use Tax | 1.00% (new) |
| City of Santa Cruz 2018 Transactions and Use Tax | 0.25% (new) |
| Town of Corte Madera 2018 Transactions and Use Tax | 0.75% (increased and extended) <i>(existing 0.50% tax increased to 0.75% and extended expiration date indefinitely)</i> |



NEW DISTRICT TAXES FY 2018-19 (CONTINUED)

| Effective April 1, 2019 | |
|---|--|
| City of Alameda Transactions and Use Tax | 0.50% (new) |
| City of Albany Transactions and Use Tax | 0.50% (extended indefinitely) |
| City of Angels Camp Transactions and Use Tax | 0.50% (new) |
| City of Antioch Increase Transactions and Use Tax | 1.00% (increased and extended) <i>(existing 0.50% tax increased to 1.00% and extended expiration date to 3-31-2039)</i> |
| City of Bakersfield Safety/Vital City Services Transactions and Use Tax | 1.00% (new) |
| City of Barstow Transactions and Use Tax | 1.00% (new) |
| City of Burbank Infrastructure Services Transactions and Use Tax | 0.75% (new) |
| City of Carpinteria Local Transactions and Use Tax | 1.25% (new) |
| City of Chowchilla Public Safety Transactions and Use Tax | 1.00% (new) |
| City of Coalinga General Transactions and Use Tax | 1.00% (new) |
| City of Covina 2018 Transactions and Use Tax | 0.75% (new) |
| City of Cudahy Temporary Transactions and Use Tax | 0.75% (new) |
| City of Culver City Safety and Protection Transactions and Use Tax | 0.25% (new) |
| City of El Monte Transactions and Use Tax | 0.50% (extended 3-31-2029) |
| City of Fowler Transactions and Use Tax | 1.00% (new) |
| City of Garden Grove 2018 Transactions and Use Tax | 1.00% (new) |
| City of Glendale Essential City Services Transactions and Use Tax | 0.75% (new) |
| City of Kerman Transactions and Use Tax | 1.00% (new) |
| City of King City General Transactions and Use Tax | 1.00% (increased and extended) <i>(existing 0.50% tax increased to 1.00% and extended expiration date 3-31-2029)</i> |
| City of La Puente Safety and Protection Transactions and Use Tax | 0.50% (new) |
| City of Lawndale Vital City Services Transactions and Use Tax | 0.75% (new) |
| City of Lodi 2018 Transactions and Use Tax | 0.50% (new) |
| City of Los Banos Essential City Services Transactions and Use Tax | 0.50% (new) |
| City of Los Gatos Transactions and Use Tax | 0.125% (new) |
| City of Marina Transactions and Use Tax | 1.50% (new) |
| City of Martinez Transactions and Use Tax | 0.50% (new) |
| City of Monterey Special Transactions and Use Tax | 1.00% (extended 3-31-2027) |
| City of Murrieta Transactions and Use Tax | 1.00% (new) |
| City of Norco Transactions and Use Tax | 1.00% (new) |
| City of Oceanside Temporary Transactions and Use Tax | 0.50% (new) |
| City of Oroville Transactions and Use Tax | 1.00% (new) |

NEW DISTRICT TAXES FY 2018-19 (CONTINUED)

| Effective April 1, 2019 | |
|---|--------------------------------|
| City of Pasadena Transactions and Use Tax | 0.75% (new) |
| City of Placentia Transactions and Use Tax | 1.00% (new) |
| City of Pomona Transactions and Use Tax | 0.75% (new) |
| City of Port Hueneme Essential Services Transactions and Use Tax | 1.00% (new) |
| City of Porterville 2018 Transactions and Use Tax | 1.00% (new) |
| City of Red Bluff 2014 Transactions and Use Tax | 0.25% (extended 3-31-2031) |
| City of Redwood City Transactions and Use Tax | 0.50% (new) |
| City of Rio Dell Transactions and Use Tax | 1.00% (extended 12-31-2024) |
| City of Roseville Transactions and Use Tax | 0.50% (new) |
| City of Sacramento 2018 Transactions and Use Tax | 1.00% (new) |
| City of San Fernando Temporary Transactions and Use Tax | 0.50% (extended indefinitely) |
| City of Santa Ana Transactions and Use Tax | 1.50% (new) |
| City of Santa Fe Springs 2018 Transactions and Use Tax | 1.00% (new) |
| City of Santa Maria Public Safety Transactions and Use Tax | 1.00% (new) |
| City of Santa Rosa 2018 Transactions and Use Tax | 0.25% (new) |
| City of Seal Beach Transactions and Use Tax | 1.00% (new) |
| City of Sebastopol Increase in Community Transactions and Use Tax | 0.50% (extended indefinitely) |
| City of West Sacramento 2018 Transactions and Use Tax | 0.25% (new) |
| City of Wildomar Transactions and Use Tax | 1.00% (new) |
| Humboldt County Transactions and Use Tax | 0.50% (extended indefinitely) |
| San Benito County Safety Transactions and Use Tax <i>(In addition, the rates for all cities within the county increased by 1.00%.)</i> | 1.00% (new) |
| Santa Clara County Retail Transactions and Use Tax | 0.125% (extended indefinitely) |
| Santa Cruz County Unincorporated Area Transaction and Use Tax <i>(This county tax rate applies to areas that are not within the boundaries of any incorporated cities within the Santa Cruz County.)</i> | 0.50% (new) |
| Sonoma County Park and Safety Transactions and Use Tax <i>(In addition, the rates for all cities within the county increased by 0.125%.)</i> | 0.125% (new) |
| Transportation Authority of Marin County | 0.50% (extended 3-31-2049) |
| Town of Paradise Transactions and Use Tax | 0.50% (extended 3-31-2031) |
| Yuba County Unincorporated Area Transactions and Use Tax <i>(This county tax rate applies to areas that are not within the boundaries of any incorporated cities within the Yuba County.)</i> | 1.00% (new) |

REVENUE DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES¹

| County | Revenue Distributed | Range | County | Revenue Distributed | Range |
|------------|---------------------|-------|-----------------|---------------------|--------|
| Sierra | \$244,299 | < 1M | Shasta | \$33,892,110 | < 50M |
| Alpine | \$278,918 | < 1M | Butte | \$36,784,056 | < 50M |
| Modoc | \$904,989 | < 1M | Napa | \$38,110,902 | < 50M |
| Trinity | \$1,125,684 | < 3M | Santa Cruz | \$40,613,135 | < 50M |
| Mariposa | \$2,105,928 | < 3M | Yolo | \$47,324,322 | < 50M |
| Plumas | \$2,411,577 | < 3M | San Luis Obispo | \$55,221,327 | < 100M |
| Del Norte | \$2,750,411 | < 3M | Marin | \$56,076,840 | < 100M |
| Lassen | \$2,765,425 | < 3M | Santa Barbara | \$75,991,957 | < 100M |
| Mono | \$3,309,707 | < 7M | Monterey | \$76,664,847 | < 100M |
| Inyo | \$3,828,348 | < 7M | Tulare | \$76,965,323 | < 100M |
| Calaveras | \$4,215,944 | < 7M | Solano | \$82,036,094 | < 100M |
| Colusa | \$4,508,989 | < 7M | Stanislaus | \$96,805,833 | < 100M |
| Glenn | \$4,712,981 | < 7M | Placer | \$102,631,104 | < 200M |
| Amador | \$4,902,547 | < 7M | Sonoma | \$102,950,687 | < 200M |
| Siskiyou | \$6,283,038 | < 7M | San Joaquin | \$140,653,458 | < 200M |
| Lake | \$6,372,533 | < 7M | Ventura | \$148,946,824 | < 200M |
| Yuba | \$6,679,349 | < 7M | Fresno | \$159,329,274 | < 200M |
| San Benito | \$7,470,073 | < 25M | Kern | \$159,418,274 | < 200M |
| Tuolumne | \$7,536,742 | < 25M | Contra Costa | \$181,800,081 | < 200M |
| Tehama | \$8,921,898 | < 25M | San Mateo | \$182,326,061 | < 200M |
| Nevada | \$14,850,938 | < 25M | San Francisco | \$211,294,314 | < 500M |
| Mendocino | \$15,572,152 | < 25M | Sacramento | \$265,215,393 | < 500M |
| Madera | \$17,434,342 | < 25M | Alameda | \$359,455,649 | < 500M |
| Kings | \$17,935,870 | < 25M | Riverside | \$405,059,324 | < 500M |
| Sutter | \$18,587,802 | < 25M | San Bernardino | \$418,288,575 | < 500M |
| Humboldt | \$20,850,499 | < 25M | Santa Clara | \$471,184,750 | < 500M |
| El Dorado | \$25,517,785 | < 50M | San Diego | \$613,506,282 | < 2B |
| Imperial | \$27,183,056 | < 50M | Orange | \$698,273,355 | < 2B |
| Merced | \$32,466,380 | < 50M | Los Angeles | \$1,721,925,529 | < 2B |

¹ Totals include revenue distributed to cities within counties.



REVENUE DISTRIBUTED TO CITIES AND COUNTIES FROM LOCAL SALES AND USE TAXES¹



¹ Totals include revenue distributed to cities within counties.

Sales made by retailers in a jurisdiction levying a district tax are generally subject to a total sales tax rate that includes the statewide rate and the applicable district tax rate (see [Table 23](#)). While the provisions of the Transactions and Use Tax Law are similar to state and local sales and use tax laws, differences do exist, particularly regarding sales of aircraft, registered vehicles, and undocumented vessels. Property purchased for use in a district may be subject to that district's use tax.

Operations

.....

The CDTFA's sales and use tax programs are administered through its Sacramento Headquarters and 22 offices located throughout the state. CDTFA team members in the Department's New York, Chicago, Houston, and the Sacramento Out-of-State Office work with taxpayers located outside California who are registered to do business in this state.

As of June 30, 2019, the number of sales and use tax permits increased by 4 percent from the previous year to a total of 1,040,418, representing 1,220,633 business locations (a 2 percent increase from the last fiscal year). The number of sales and use tax returns processed totaled 2,174,514 in fiscal year 2018-19 (a 5 percent decrease from 2017-18).

Compliance Activities

The CDTFA compliance team ensures sellers properly comply with permit requirements, assist sellers in interpreting tax laws and regulations, provide classroom instruction and individual assistance in correct tax return preparation, and collect outstanding tax amounts. In fiscal year 2018-19, the CDTFA collected more than \$1.0 billion in delinquent sales and use taxes.

Consumer Use Tax Section

The Consumer Use Tax Section works closely with state and federal agencies to administer the use tax due on non-dealer sales of vehicles, vessels, aircraft, and mobile homes.

For fiscal year 2018-19, revenues totaled \$717.8 million, including funds collected by the CDTFA and:

- \$683.7 million collected by the [Department of Motor Vehicles \(DMV\)](#);
- \$3.0 million collected by the [Department of Housing and Community Development \(HCD\)](#).

Consumer use tax net revenues decreased by 13 percent from the prior year.

Audit Program

The CDTFA maintains an effective audit program to ensure businesses report the correct amount of tax. The program audits approximately one percent of active accounts each year, concentrating on those most likely to be inaccurate in their tax reporting. In fiscal year 2018-19, the sales and use tax audit program disclosed net deficiencies of nearly \$553.1 million. Taxpayers received over \$165.5 million in sales and use tax refunds.

Areas of Taxpayer Noncompliance

The categories of taxpayer noncompliance or inconsistency of administration for the fiscal year ending June 30, 2019, beginning with the highest area of noncompliance and in order of decreasing revenue collections, are:

1. **Unsupported Sales for Resale** – Sales claimed as exempt sales for resale were disallowed due to lack of supporting documentation. Generally, a seller should obtain and retain a resale certificate at the time of the transaction to support the claimed sale for resale.
2. **Unreported Sales** – Examination of taxpayer records disclosed sales made by the taxpayer that were not reported on the sales and use tax return.
3. **Out-of-State Vendor Purchases** – Assessments made for purchases of tangible personal property from out-of-state vendors that did not collect California use tax.

TOP THREE NONCOMPLIANCE (BY REVENUES)



These top three areas accounted for more than 52% of the revenues collected by the audit program.

TOP THREE NONCOMPLIANCE (BY FREQUENCY)



The frequency of errors is the number of times the error occurred in each category of noncompliance divided by the total number of errors in all audits completed.



SPECIAL TAX AND FEE PROGRAMS

In fiscal year 2018-19, the CDTFA administered 34 special tax and fee programs involving a broad range of activities and transactions. In partnership with other state and local agencies, the CDTFA collects funds to help maintain our roads and highways, provide emergency services such as 911, preserve our natural resources, and offer social services and healthcare programs. Other receipts are directly allocated to the state’s General Fund.

Revenues

For fiscal year 2018-19, CDTFA-administered special tax and fee program revenues totaled \$14.3 billion, an increase of 7.9 percent from the 2017-18 total revenues of \$13.3 billion. Fuel taxes totaled \$7.7 billion, while alcohol, tobacco, and cannabis taxes totaled approximately \$2.7 billion.



2018-19 SPECIAL TAXES AND FEES REVENUES

| | Billions of dollars in FY 2018-19 | FY 2017-18 | Change from FY 2017-18 |
|---------------------|--------------------------------------|---------------|---------------------------|
| Fuel Taxes | \$7.7 | \$6.8 | 13.2% |
| Alcohol and Tobacco | \$2.4 | \$2.5 | -3.5% |
| Cannabis | \$0.3 | \$0.1 | n/a |
| Other Special Taxes | \$3.9 | \$3.9 | 1.1% |
| TOTAL | \$14.3 | \$13.3 | 7.9% |

Note: Detail may not compute to total due to rounding.

Programs

This section includes information regarding special tax and fee program revenue, significant program highlights, and the number of program registrants or licensees. More detailed information regarding individual tax and fee programs is found in [publication 41A, Taxes and Fees Administered by the California Department of Tax and Fee Administration](#), which accompanies this report (pages 18-19). This publication includes information on what is taxed or licensed, who pays, tax and fee rates, year-to-year revenue changes, and how revenues from each program are used on behalf of California residents.

OPERATIONS

.....

Audit Program

The Audit and Carrier Bureau (ACB) performs registration, account maintenance, collections and other compliance functions for the International Fuel Tax Agreement (IFTA), Diesel Fuel Interstate Users, Diesel Exempt Bus Operators, Diesel Government Entities and Alternative Fuel Tax accounts.

Additionally, ACB's Audit Team also analyzes and initiates refunds, evaluates and processes petitions for redetermination and administrative protests, and performs field and desk audits for more than 20 special tax and fee programs. Additionally, the Audit Team analyzes complex computer accounting systems, and develops efficient and effective audit methods utilizing Computer Audit Specialists (CAS).

The Audit Team also verifies reporting by cigarette distributors to ensure California is compliant with the Master Settlement Agreement and performs educational and advisory services for the Diesel Fuel Tax programs.

The Audit Team has the primary responsibility for auditing special taxes and fees program accounts. In fiscal year 2018-19, special tax and fee audits disclosed net deficiencies of more than \$41.0 million and identified nearly \$3.7 million in refunds.

Compliance Activities

The Program and Compliance Bureau's (PCB) Compliance Team performs registration functions for over 25 special tax and fee programs. Additionally, the Compliance Team processes AB 71 citations for cigarette and tobacco products accounts and renews licenses for various special taxes accounts. Additionally, the Compliance Team collects account receivables for over 25 special tax and fee programs, and processes returns, reports, schedules and payments for special tax and fee programs.

The Compliance Team also generates compliance assessments for delinquent returns, and issues and adjusts billings, processes relief requests, issues refunds, and processes orders and payments for cigarette tax stamps. The Compliance Team also establishes timber value areas and the immediate harvest values for species of timber within those areas to determine tax liability and provide data for allocating the timber tax revenues to each county of harvest.

The Compliance Team provides direct assistance to the businesses and organizations that pay special taxes and fees. The Compliance Team processed 249,413 special tax and fee returns during the fiscal year 2018-19. The Compliance Team also collects delinquent tax and fee payments while referring suspected tax evasion or fraud cases to the Department's Investigations Bureau.

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FY 2018-19 (1 OF 2)

| TAX PROGRAM | YEAR STARTED | WHAT IS TAXED | WHO PAYS: NUMBER OF REGISTRANTS AS OF JUNE 30, 2019 | TAX RATE | FY 18-19 REVENUES/CHANGE FROM FY 17-18 | FUND ALLOCATION (HOW FUNDS ARE USED) | |
|---|--|---|---|---|---|--|--|
| SALES AND USE TAXES | | | | | | | |
| Sales and Use Tax (SUT) | Sales tax–1933 Use tax–1935 | Sales of merchandise or goods; use, storage, or other consumption of property when sales tax not applicable | Retailers of merchandise or goods; purchasers, under certain circumstances: 1,040,418, representing 1,220,633 business locations | Of the 7.25% uniform statewide rate, 6% represents state sales and use tax. | \$26.8 billion; +3.6% | 3.9375% General Fund 0.25% Education Protection Account (expired 1-1-2017) | |
| | | | | | \$7.1 billion; +1.5% | 1.0625% Local Revenue Fund 2011 | |
| | | | | | \$3.7 billion; +4.3% | 0.50% Local Revenue Fund | |
| | | | | | \$3.7 billion; +4.3% | 0.50% Local Public Safety Fund | |
| Bradley-Burns Uniform Local Sales and Use Tax | 1956 | Same as Sales and Use Tax above | Same as Sales and Use Tax above | Of the 7.25% uniform statewide rate, 1.25% represents the local portion. | \$9.1 billion; +4.1% | 1.00% County and incorporated city general funds 0.25% County transportation funds | |
| District Transactions and Use Tax | 1970 | See above; applies to transactions within special tax districts and certain shipments into them | Same as Sales and Use Tax above | Ranges from 0.1% to 1% per tax | \$9.3 billion; +10.8% | Special tax districts (for example, transportation, hospitals, schools, libraries, open space, other) | |
| SPECIAL TAXES AND FEES | | | | | | | |
| Alcoholic Beverage Tax^v | 1933 | Sale of alcoholic beverages | Persons manufacturing, selling, or importing alcoholic beverages: 9,676 | (All rates per gallon) Distilled spirits 100 proof or lower – \$3.30 over 100 proof – \$6.60 Beer and wine – \$0.20 Champagne and sparkling wine – \$0.30 | \$377.7 million; +0.4% | General Fund (for example, education, public safety, health and social services programs, resource management, other) | |
| California Tire Fee | 1991 | New tires purchased from a retailer | Retailers selling new tires; purchasers under certain circumstances: 13,726 | \$1.75 per tire | \$62.0 million; +0.5% | California Tire Recycling Management Fund for recycling, disposal, and reuse of used tires; Air Pollution Control Fund for mitigation of air pollution from used tires | |
| Cannabis Taxes: - Cannabis Cultivation Tax - Cannabis Excise Tax | 2018 | Cultivation and retail sales of cannabis and cannabis products | Cannabis distributors for cannabis cultivated and sold at retail: 1,790 | Cannabis Excise Tax: 15% of Average Market Price Cannabis Cultivation Tax: Cannabis Flowers: \$9.25 per dry-weight ounce Cannabis Leaves: \$2.75 per dry-weight ounce Fresh Cannabis Plant: \$1.29 per ounce | \$261.2 million | Medicinal and Adult-Use Cannabis Regulation and Safety Act | |
| Childhood Lead Poisoning Prevention Fee | 1993 | Motor vehicle fuel; architectural coatings; lead releases into California air | The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air: 662 | Re-established each reporting year by the Department of Public Health | \$21.2 million; -0.3% | Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention program for children | |
| Cigarette and Tobacco Programs | Cigarette and Tobacco Products Licensing | 2004 | The activity of selling cigarettes and tobacco products in California requires licensing of manufacturers, distributors, wholesalers, importers, and retailers of cigarette and tobacco products. | Cigarette and tobacco products manufacturers and importers: 272; cigarette and tobacco products distributors: 820; cigarette wholesalers: 300; and cigarette retailers: 31,171 | Sellers of cigarettes and tobacco products must be licensed. License fees depend on type(s) of product or activity. | \$10.9 million; +3.2% | Cigarette and Tobacco Products Compliance Fund for tobacco sales licensing, inspection, and related activities |
| | Cigarettes | 1959 | Cigarette distributions | Cigarette manufacturers: 27; Cigarette distributors: 117; Cigarette consumers who buy directly from out-of-state vendors: 46 | \$2.87 per pack of 20 (effective 4-1-2017) | \$1.8 billion; -4.7% | 2c Breast Cancer Fund 10c General Fund 25c Special Fund 1—see below 50c Special Fund 2—see below \$2.00 Special Fund 3—see below |
| | Tobacco Products | 1989 | Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, and snuff | Tobacco products distributors: 810; Tobacco products manufacturers and importers: 240; Tobacco products wholesalers: 340 | 62.78% of wholesale cost (effective 7-1-2018) | \$226.3 million; -0.4% ¹ | Special Fund 1: 35% hospital services, 20% health education, 10% physician services, 5% research, 5% public resources, 25% not allocated. Special Fund 2: Early childhood development, 20% state, 80% counties. Special Fund 3: 82% healthcare treatment, 13% prevention and control programs, 5% medical research |
| Diesel Fuel Tax | 1995 | Diesel fuel upon removal from the rack, importation into the state, or sale | Suppliers of diesel fuel: 209; Other accounts: 31,385 | \$0.36 per gallon (effective 11-1-2017) | \$1.2 billion; +38.8% | Highway Users Tax Account to construct and maintain public roads and mass transit systems | |
| Motor Carrier Office | International Fuel Tax Agreement (IFTA) Interstate User Tax | 1995 | Diesel fuel used to operate qualified motor vehicles on California highways | Motor carriers who use diesel fuel in interstate operations: 26,545 ¹ | \$0.700 per gallon (effective 11-1-2018) | \$169.4 million; +64.1%; Included with revenue for diesel fuel | Highway Users Tax Account to construct and maintain public roads and mass transit systems |
| | Use Fuel Tax | 1937 | Vehicular use of liquid natural gas, compressed natural gas (CNG), and certain other fuels | Owners and operators of vehicles powered by covered fuels, use fuel vendors: 965 | 6c – 18c per gallon of fuel (varies by type), 7c per 100 cubic feet of CNG, or annual fee based on vehicle weight | Included with revenue for diesel fuel | Highway Users Tax Account to construct and maintain public roads and mass transit systems |
| Aircraft Jet Fuel Tax | 1969 | Sales of jet fuel | Jet fuel dealers: 218 | 2c per gallon | \$3.3 million; +2.8% | State Transportation Fund, Aeronautics Account for airport programs | |
| Motor Vehicle Fuel Tax | 2002 ³ | Gasoline upon removal from the rack, importation into the state, or sale | Gasoline suppliers: 170; Other accounts: 149 | \$0.417 per gallon (effective 11-1-2017) | \$6.4 billion; +9.3% | State Transportation Fund to construct and maintain public roads and mass transit systems | |
| Electronic Waste Recycling Fee | 2005 | Certain new or refurbished televisions, computer monitors, laptop computers, and other devices (referred to as Covered Electronic Devices [CEDs]) | Retailers of new or refurbished CEDs, purchasers under certain circumstances: 9,221 | Fee ranges from \$5.00 to \$7.00 imposed on the retail sale to consumers depending on the viewable size of the video display, measured diagonally (effective 1-1-2017) | \$87.3 million; +5.1% | Electronic Waste and Recovery Recycling Account funds electronic waste recycling programs that, over time, will reduce the amount of hazardous waste in landfills | |

^vRegistration numbers reflect only those accounts registered with the CDTFA for administrative purposes. Revenues reflect all companies in California. ^vAdministered by CDTFA pursuant to an interagency agreement with BOE. ¹ Figure represents revenue from the Cigarette and Tobacco Surtax Fund (Proposition 99). For total revenue for non-cigarette tobacco products from all fund codes, please refer to Table 30-A in Publication 306. ² Figure includes IFTA and Interstate Use Fuel User entities. ³ Originally the Motor Vehicle Fuel License Tax, implemented in 1941.

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FY 2018-19 (2 OF 2)

| TAX PROGRAM | YEAR STARTED | WHAT IS TAXED | WHO PAYS: NUMBER OF REGISTRANTS AS OF JUNE 30, 2019 | TAX RATE | FY 18-19 REVENUES/CHANGE FROM FY 17-18 | FUND ALLOCATION (HOW FUNDS ARE USED) |
|---|--|--|--|--|---|---|
| SPECIAL TAXES AND FEES (CONTINUED) | | | | | | |
| Energy Resources Surcharge | 1975 | Use of electricity | Electrical energy consumers and utilities: 210 | \$.00030 per kilowatt hour (thirty hundredths of a mill) (effective 1-1-2019) | \$70.0 million; +1.6% | Energy Resources Programs Account funds ongoing energy programs and projects |
| Fire Prevention Fee | 2011 | Habitable structures located on property in areas where the state is financially responsible for the prevention and suppression of wildfires (State Responsibility Area—SRA) | Owners of habitable structures located within the SRA | \$152.33 per habitable structure (Owners of habitable structures within boundaries of a local agency providing fire protection receive a \$35 reduction per habitable structure) | \$0.6 million; -96.1% | State Responsibility Area Fire Prevention Fund supports fire prevention activities. This program ended in June 2017. |
| Hazardous Substances Tax Law | Disposal Fee | Hazardous waste disposed of by depositing on, or into, land | Hazardous waste disposal facilities: 8 | \$5.72 to \$296.64 per disposal (effective 1-1-2019) | \$7.0 million; +10.0% | Hazardous Waste Control Account for regulation of hazardous waste management |
| | Environmental Fee | Activity by certain types of organizations | Businesses and organizations with at least 50 employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials: 52,274 | \$341 – \$16,177 per year, based on the number of workers employed in California more than 500 hours annually (effective 1-1-2019) | \$55.8 million; +1.4% | Toxic Substances Control Account for cleanup of contaminated sites |
| | Facility Fee | Storage, treatment, or disposal of hazardous waste | Hazardous waste facilities: 190 | \$2,308 to \$343,810 per year depending on the type of permit held by the facility (effective 1-1-2019) | \$5.1 million; -4.2% | Hazardous Waste Control Account for regulation of hazardous waste management |
| | Generator Fee | Generation of hazardous waste at a specific site | Generators of hazardous waste who have not paid a facility fee: 5,340 | \$239 – \$95,660 per year, based on the amount of waste generated (effective 1-1-2019) | \$26.5 million; -10.0% | Hazardous Waste Control Account for regulation of hazardous waste management |
| Integrated Waste Management Fee | 1989 | Disposed waste, by volume | Solid waste landfill operators and wood waste facility operators: 141 | \$1.40 per ton — solid waste \$0.75 per ton — wood waste | \$54.4 million; -1.4% | Integrated Waste Management Account for landfill-related environmental programs |
| Lead-Acid Battery Fees | 2017 | Purchases of replacement lead-acid batteries by consumers and sales of lead-acid batteries by manufacturers to dealers, wholesalers, or distributors. | Lead-acid battery manufacturers: 78; Lead-acid battery retailers: 6,824 | \$1.00 California Battery Fee (effective 4-1-2017) \$1.00 Manufacturer Battery Fee (effective 4-1-2017) | \$16.3 million; -5.2% | Lead-Acid Battery Cleanup Fund for cleanup of areas contaminated by lead-acid battery facilities |
| Lumber Products Assessment | 2013 | Purchases of lumber products and engineered wood products for use in California | Retailers selling lumber or engineered wood products: 1,306 | 1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products | \$30.3 million; -36.6% | Timber Regulation and Forest Restoration Fund for the regulation and care of the state's forests |
| Marine Invasive Species Fee | 2000 | Ships with ballast water entering California from outside a defined coastal zone | Owners and operators of vessels entering California ports: 7,474 | \$1,000 per qualifying vessel voyage (effective 4-1-2017) | \$5.4 million; -3.2% | Marine Invasive Species Control Fund to support a program that addresses the introduction of non-native aquatic species into the state's waters |
| Natural Gas Surcharge | 2001 | Natural gas used by customers of a public utility gas corporation or interstate pipeline | Gas utility companies: 20; Gas consumers: 10 | Varies, depending on utility's service area and program costs | \$638.4 million; +3.2% | Gas Consumption Surcharge Fund for Programs for low-income assistance, energy conservation, and related purposes |
| Occupational Lead Poisoning Prevention Fee | 1991 | Industrial activity by employers in certain industrial classifications | Employers with 10 or more employees in industries with documented evidence of potential occupational lead poisoning: 10,891 | \$349 – \$4,005 per year, based on the number of employees and industrial classification (effective 1-1-2019) | \$3.6 million; +4.9% | Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program |
| Oil Spill | Oil Spill Prevention and Administration Fee | Crude oil and petroleum products at marine terminals and refineries in California | Crude oil and petroleum products at marine terminal and refineries in California; crude oil transported out of state by pipeline, and petroleum products transported into the state via pipeline: 32 | 6.5¢ per barrel (effective 1-2012) | \$46.1 million; -1.1% | Oil Spill Prevention and Administration Fund to support oil spill prevention programs and studies of spill effects, prevention, and response |
| | Oil Spill Response Fee | Crude oil and petroleum products received at marine terminal; crude oil received at a refinery; crude oil transported out of state by pipeline, and petroleum products transported into the state via pipeline | Marine terminal operators, refinery operators, and pipeline operators: 35 | 25¢ per barrel | No fees collected; \$50 million Oil Spill Response Trust Fund is at maximum | Oil Spill Response Trust Fund pays for response to and clean-up of marine oil spills; related wildlife care; spill-related damages |
| Telecommunication Surcharges | Emergency Telephone Users Surcharge | Charges for intrastate telephone communication and Voice over Internet Protocol (VoIP) services that provide access to the 911 emergency system | Telephone users, paid through telephone service suppliers: 710 | 0.75% of charges for services | \$54.0 million; -10.7% | State Emergency Telephone Number Account for local entities operations of the 911 emergency system |
| | Prepaid Mobile Telephony Surcharge | Percentage of the sales price of each retail transaction involving prepaid wireless cards/ services in CA | Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,955 | Varies by local jurisdiction (0%-14.500%) - Does not include any state surcharges on telecommunications (effective 1-1-2019) | \$8.3 million; -55.4% | Prepaid Mobile Telephony Services Surcharge Fund; the 911 surcharge portion to the State Emergency Telephone Number Account in the General Fund, CPUC portion to CPUC universal service funds. The local charges (under Local Prepaid Mobile Telephony Services Collection Act) to the local taxing jurisdictions |
| Timber Yield Tax | 1977 | Timber harvested for forest products | Timber owners: 1,529 | 2.9% of immediate harvest value | \$12.6 million; -22.1% | Distributed to counties where timber was harvested |
| Underground Storage Tank Maintenance Fee | 1989 | Storage of petroleum products in underground tanks | Owners of underground fuel storage tanks: 7,938 | \$0.02 per gallon (effective 1-1-2015) | \$335.6 million; -3.3% | Underground Storage Tank Clean-Up Fund to ensure clean-up of leaking underground petroleum storage tanks |
| Water Rights Fee | 2004 | Applications for, and annual renewals of, water rights permits and licenses | Holders of, and applicants for, water rights permits and licenses: 14,655 | Set each annual reporting period | \$19.8 million; +11.6% | Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights |

* Registration numbers reflect only those accounts registered with the CDTFA for administrative purposes. Revenues reflect all companies in California. *Administered by CDTFA pursuant to an interagency agreement with BOE. † Figure represents revenue from the Cigarette and Tobacco Surtax Fund (Proposition 99). For total revenue for non-cigarette tobacco products from all fund codes, please refer to Table 30-A in Publication 306. ‡ Figure includes IFTA and Interstate Use Fuel User entities. § Originally the Motor Vehicle Fuel License Tax, implemented in 1941.



APPEALS



SALES AND USE TAXES AND SPECIAL TAXES AND FEES

Taxpayers who disagree with staff decisions regarding taxes or fees owed can seek resolution through the CDTFA's administrative appeals process. This formal appeals process generally begins with filing a written appeal called a petition for redetermination. The appeal then progresses through a series of steps to a hearing.

Petitions for redetermination filed this year included:

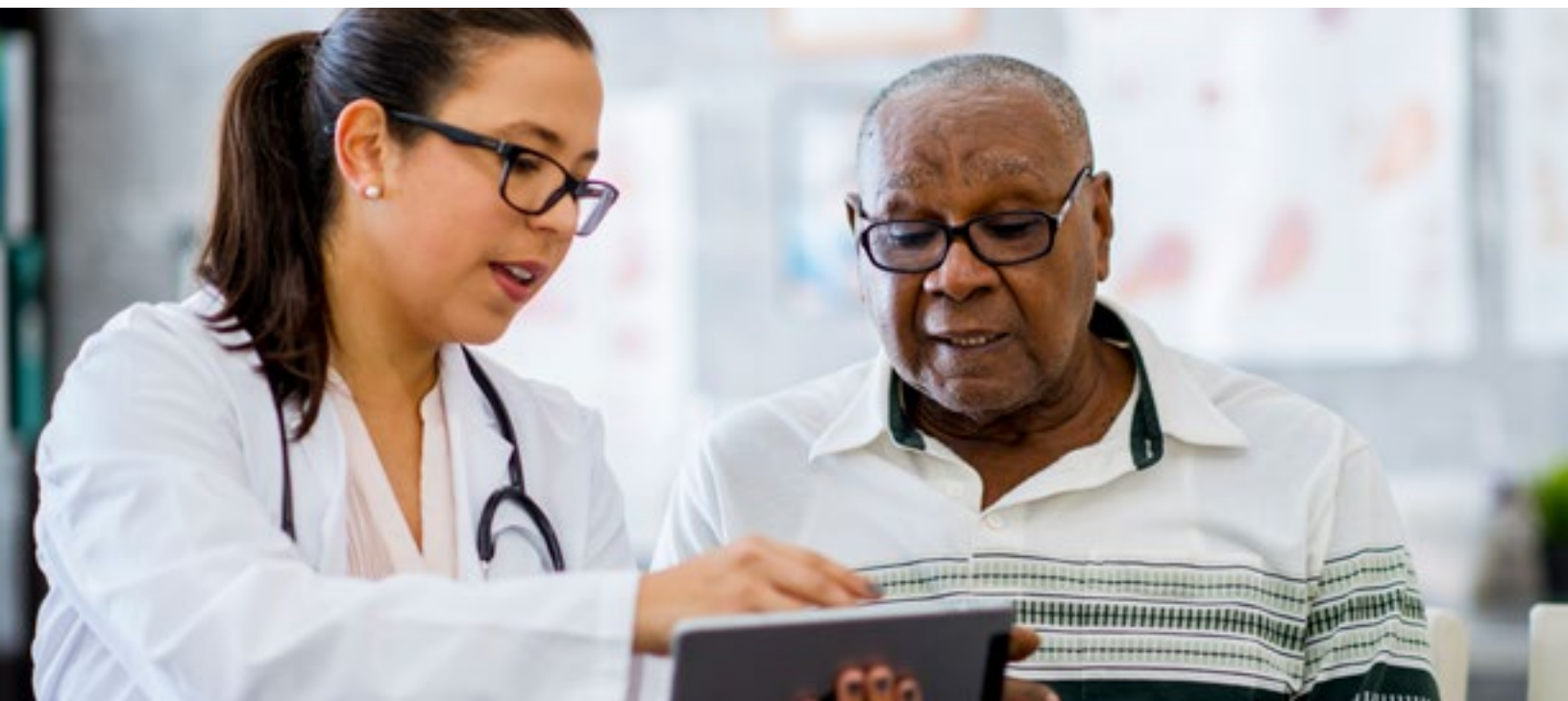
- 961 sales and use tax appeals
- 131 consumer use tax appeals
- 635 special tax and fee appeals¹

SETTLEMENT AND OFFER IN COMPROMISE PROGRAMS

The CDTFA is authorized by law to settle tax and fee disputes when appropriate. In fiscal year 2018-19, staff settled 653 cases for a total settlement amount of \$216.2 million. This included 640 sales and use tax cases for a settlement amount of \$215.9 million, and 13 special tax or fee cases for a settlement amount of \$290,324.

The CDTFA also provides an Offer in Compromise program for certain tax and fee final liabilities. In fiscal year 2018-19, it approved 297 offers in compromise.

¹ During fiscal year 2018-19, the CDTFA handled four Childhood Lead Poisoning and Prevention Fee appeals. The [California Department of Public Health \(CDPH\)](#) is responsible for decisions related to Childhood Lead Poisoning and Prevention Fee appeals. The [California Department of Forestry and Fire Protection \(CAL FIRE\)](#) is responsible for decisions relating to the Fire Prevention Fee appeals. The CDTFA received one Fire Prevention Fee appeal in fiscal year 2018-19. Due to the passage of Assembly Bill 398 (Statute 2017, Ch. 135), the CDTFA ceased administering the Fire Prevention Fee effective July 1, 2017. The CDTFA received 586 Water Rights appeals during fiscal year 2018-19. The [State Water Resources Control Board \(SWCRB\)](#) is responsible for appeals decisions under the Water Rights program. The remaining 44 appeals are related to other special tax and fee programs and are processed by CDTFA staff.





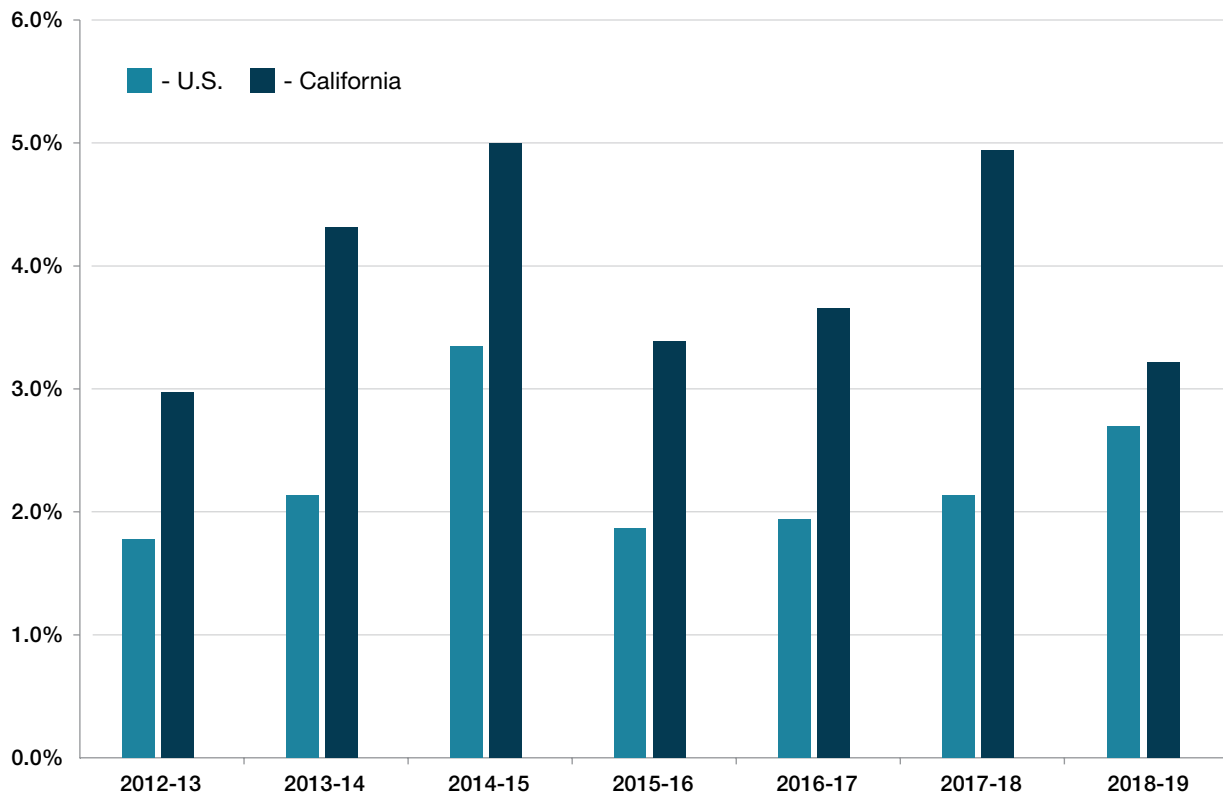
ECONOMIC ANALYSIS



California Real Gross Domestic Product (GDP)

By some measures, the California economy outpaced national growth in fiscal year 2018-19. As shown in Chart 1, California real GDP rose 3.2 percent, while U.S. real GDP rose 2.6 percent. On a per capita basis, California real GDP in fiscal year 2018-19 was \$69,778 (2012 dollars), higher than all but four states (Massachusetts, New York, Alaska, and North Dakota), and 21 percent higher than the U.S. average (Chart 2).

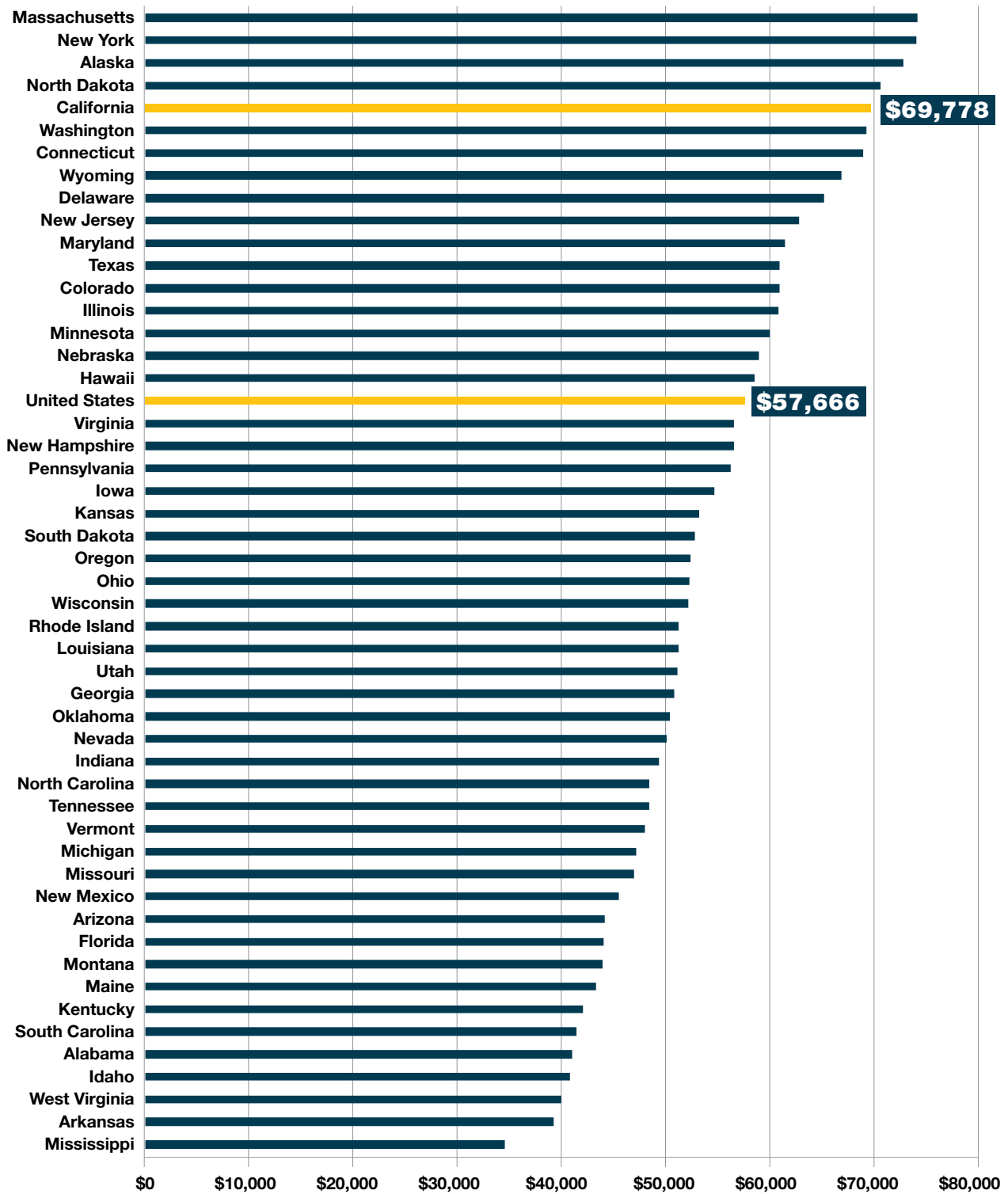
CHART 1 - CALIFORNIA AND U.S. REAL GDP GROWTH (BY FISCAL YEAR)*



* Source: U.S. Bureau of Economic Analysis, *Real GDP by State*.

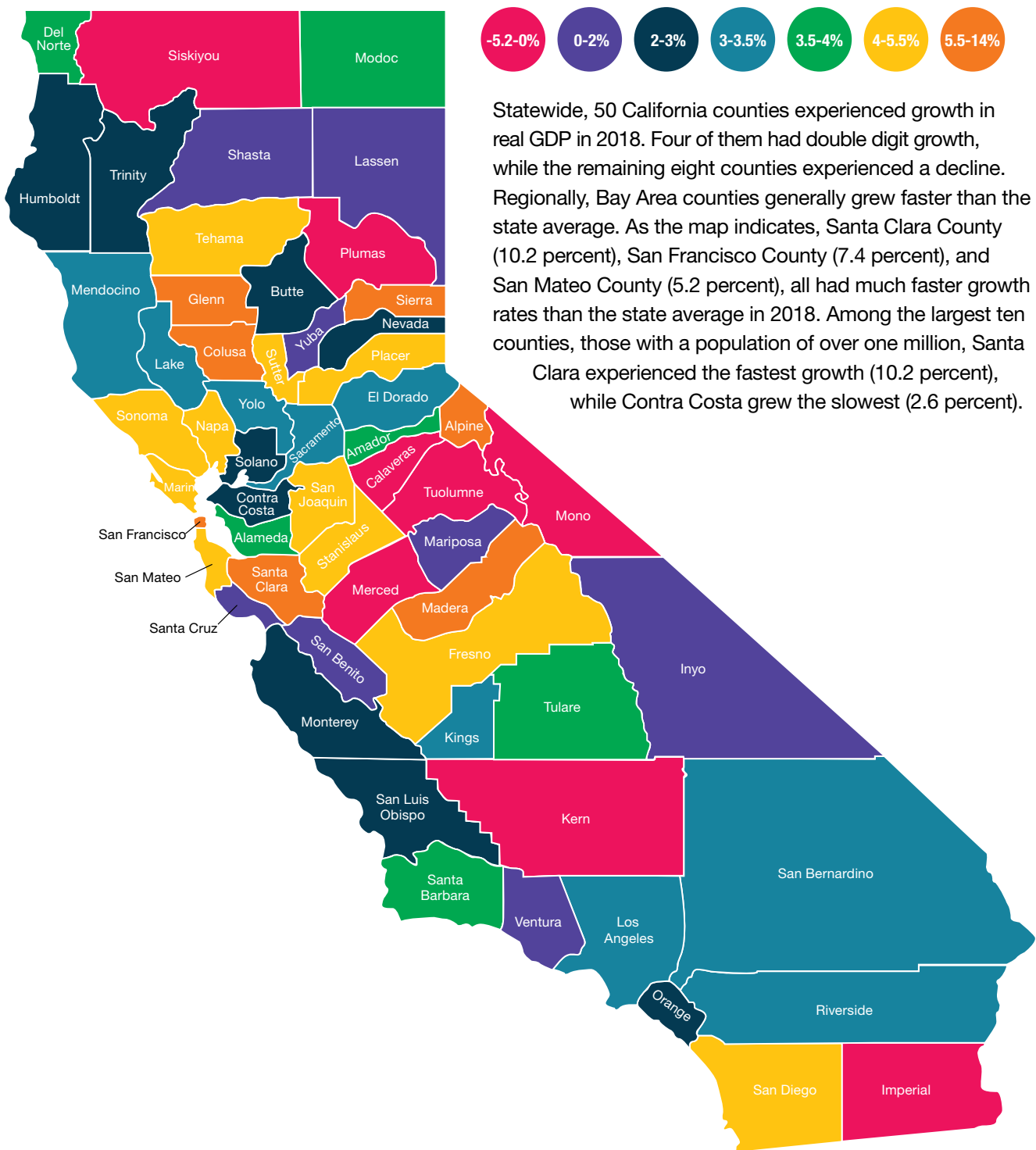


CHART 2 - STATE PER CAPITA REAL GDP (FISCAL YEAR 2018-19)*



* Source: U.S. Bureau of Economic Analysis, *Real GDP by State* and *Table 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: April 1, 2010, to July 1, 2018.*

CHART 3 - GDP GROWTH BY COUNTY (CALENDAR YEAR 2018)*

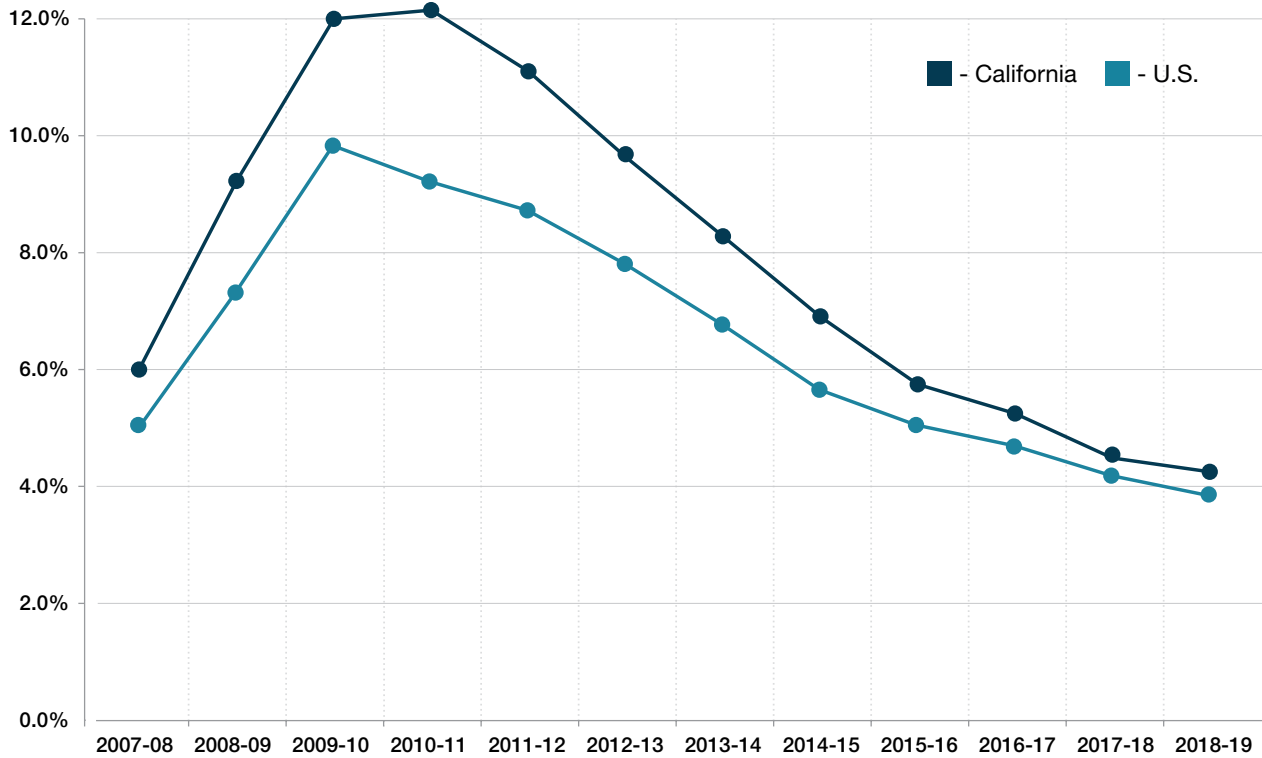


* Source: U.S. Bureau of Economic Analysis, *Real GDP by County and Metropolitan Area*.

Unemployment Rate

As a result of job growth, the California unemployment rate declined from 4.4 percent in fiscal year 2017-18 to 4.2 percent in fiscal year 2018-19. The rate is now very close to the U.S. unemployment rate of 3.8 percent and is the lowest it has been in more than 60 years. The chart below shows California and U.S. unemployment rates between fiscal year 2007-08 and fiscal year 2018-19.

CHART 4 - CALIFORNIA AND U.S. UNEMPLOYMENT RATES (BY FISCAL YEAR)*



* Source: U.S. Bureau of Labor Statistics, *Local Area Unemployment Statistics and Labor Force Statistics from the Current Population Survey*.



Employment

In fiscal year 2018-19, California nonagricultural employment rose by 274,000 jobs, or 1.7 percent from the prior year, which is identical to the U.S. increase (Chart 5). Construction led the gains in jobs with a 4 percent increase (Chart 6). Other sectors with stronger than average job gains included professional and business services, education and health services, mining and logging, and information services. Conversely, manufacturing, trade and transportation, and government sectors grew slower than the statewide average, while the financial activities sector stayed the same as the previous year.

CHART 5 - GROWTH IN CALIFORNIA AND U.S. NONAGRICULTURAL EMPLOYMENT (BY FISCAL YEAR)¹

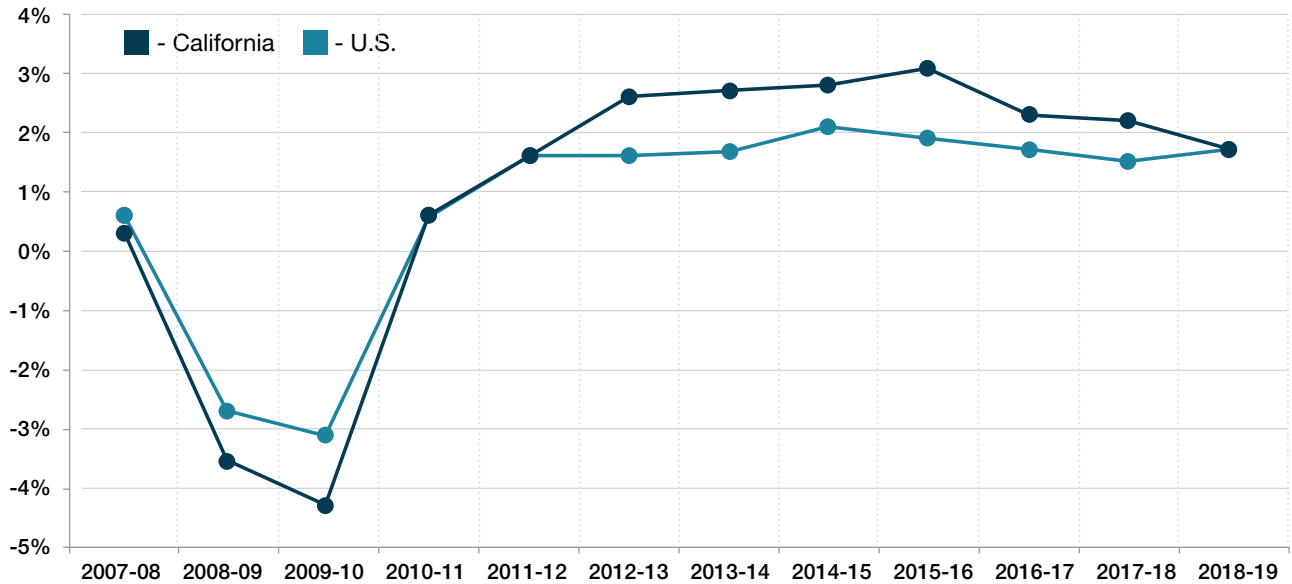
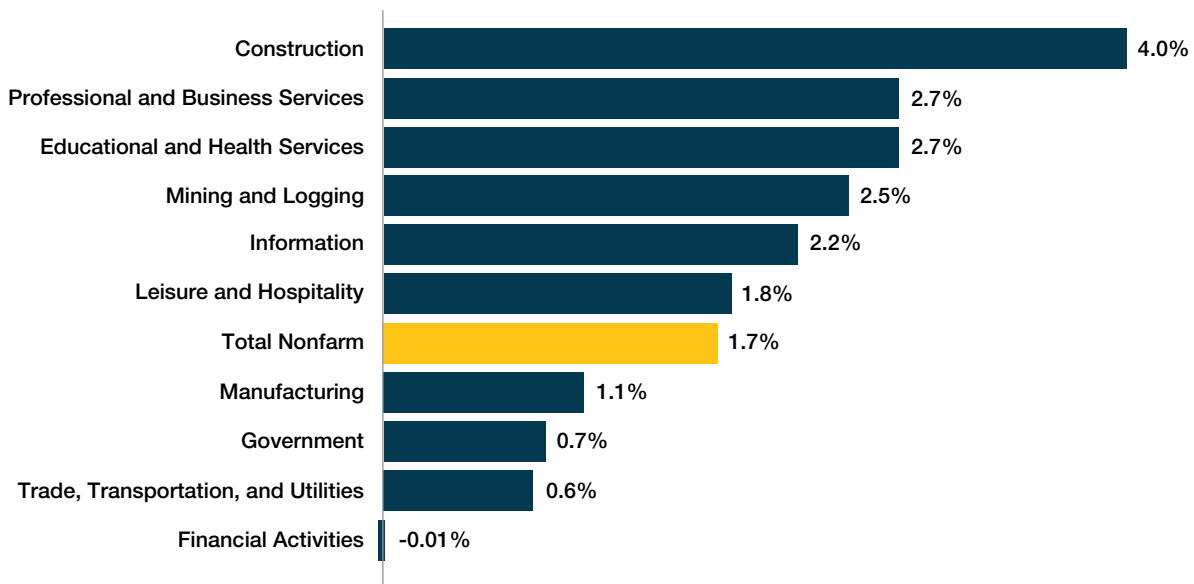


CHART 6 - PERCENT CHANGE IN CALIFORNIA EMPLOYMENT IN FISCAL YEAR 2018-19²



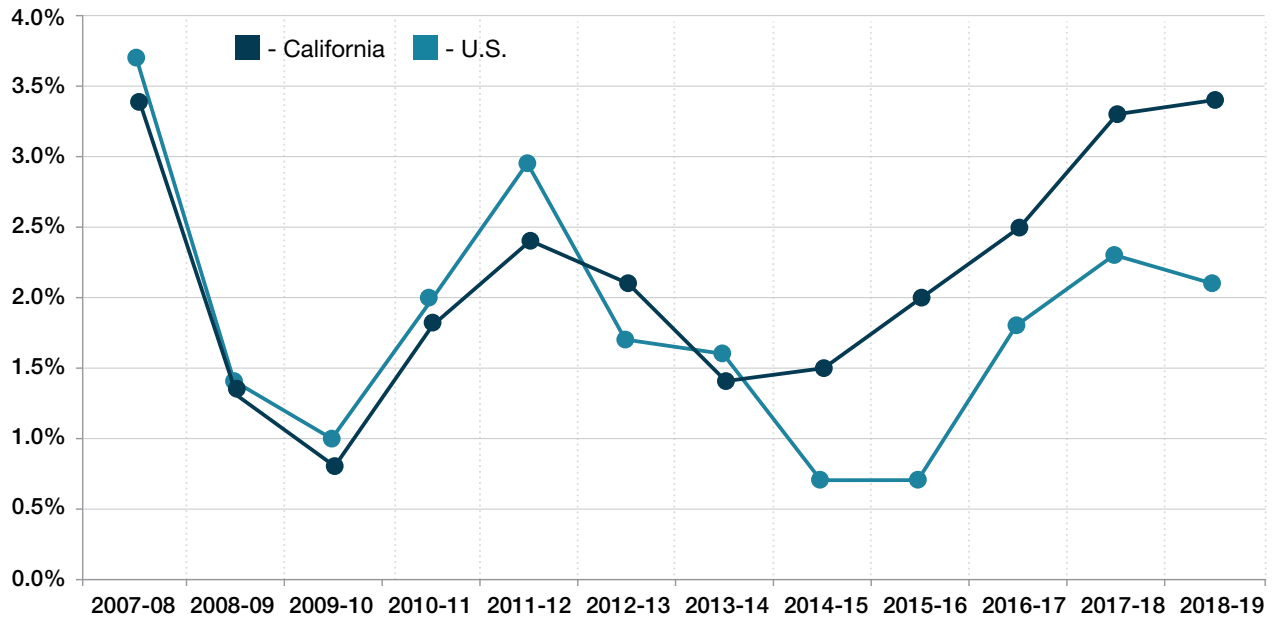
¹ Source: U.S. Bureau of Labor Statistics, *State and Area Employment; Hours and Earnings, and Employment, Hours and Earnings from the Current Employment Statistics Survey (National)*.

² Source: California Employment Development Department, *Industry Employment & Labor Force*.

Consumer Prices

California consumer prices for all urban consumers rose 3.4 percent in fiscal year 2018-19 (Chart 7). Prices for the nation as a whole rose less, at 2.1 percent. Larger increases in California home prices were responsible for much of the difference between state and national consumer price index changes.

CHART 7 - CHANGES IN CALIFORNIA AND U.S. CONSUMER RETAIL PRICES (BY FISCAL YEAR)*



* Source: California Department of Finance, *Consumer Price Indexes for All Urban Consumers (CPI-U)*.



Revenue Growth

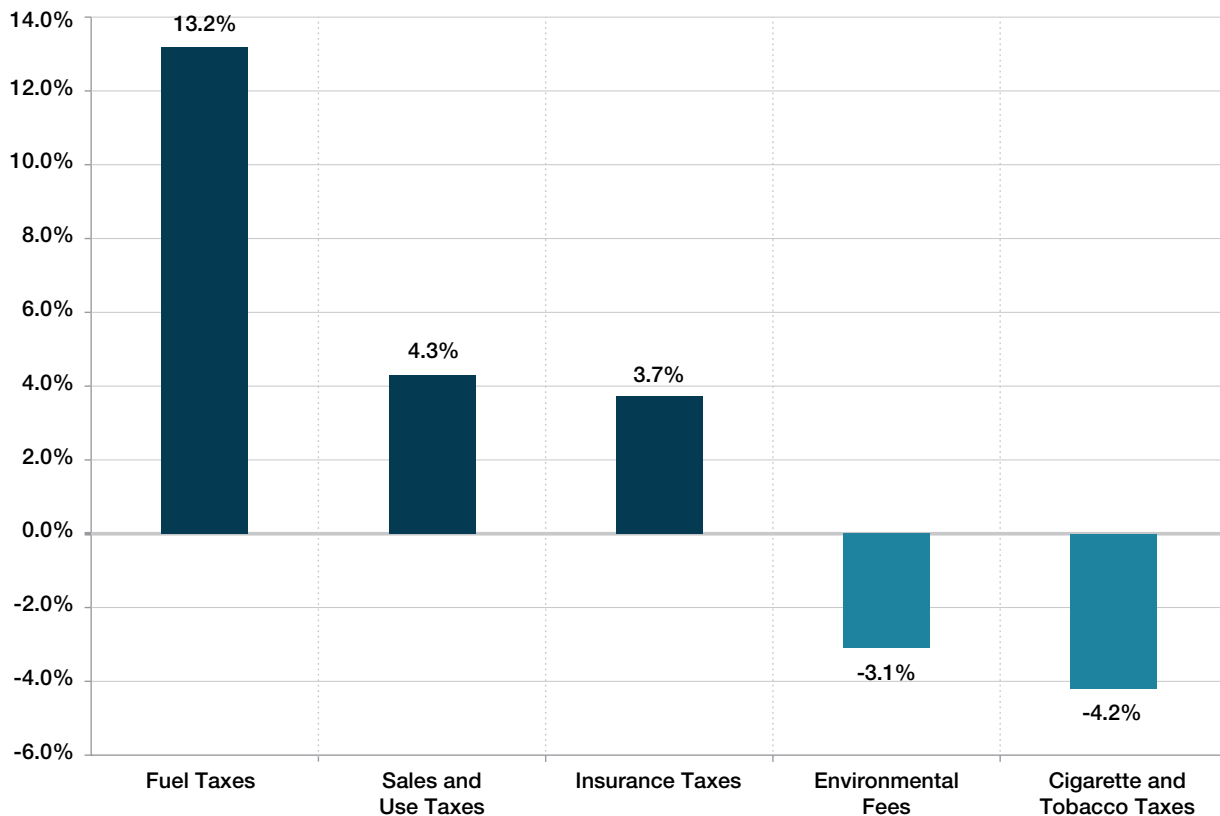
Revenues generally increased along with economic activity in fiscal year 2018-19. Total tax and fee revenues administered by CDTFA rose 5.0 percent. Sales and use taxes, which constitute over 80 percent of all CDTFA taxes and fees, followed economic activity more closely than most other major revenue sources. Sales and use tax and fee revenues increased 4.3 percent, while all other CDTFA taxes and fees combined rose 7.9 percent.

Major Taxes and Fees

Several factors were responsible for the faster growth of other taxes and fees. Cannabis taxes and fees are growing rapidly, as the legal market is far from mature. Cannabis tax and fee collections began January 1, 2018, in the middle of fiscal year 2017-18. Increased tax rates effective in late 2017 were responsible for a 13.2 percent increase in gasoline and diesel tax revenues. Some taxes and fees had large declines, offsetting the gains. Cigarette and tobacco tax revenues declined 4.2 percent, reflecting a continuing long-term trend of declining cigarette sales. Environmental fees decreased 3.1 percent.

Chart 8 shows changes in taxable sales and the four next largest sources of CDTFA revenues from the prior fiscal year. Combined these five taxes and fees account for 98 percent of all tax and fee revenues administered by CDTFA.

CHART 8 - PERCENT CHANGE IN REVENUE FROM PRIOR YEAR FOR MAJOR TAX AND FEE PROGRAMS*



* Source: CDTFA.

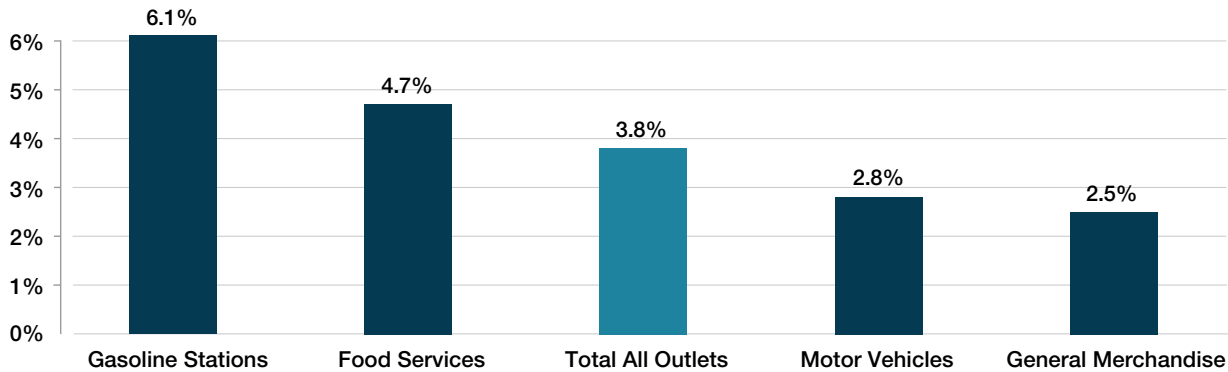
Taxable Sales

Underlying sales tax revenue trends are usually more accurately represented by taxable sales. Unlike revenues, taxable sales do not include the many changes in revenues brought about by legislation or propositions. Such distortions in trends are caused by rate changes in local special districts and exemptions or additions of items to the statewide list of taxable goods. Legal cannabis sales are one such recent cause of distortions in comparing differences in growth between taxable sales and taxable sales revenues.

Total taxable sales rose 3.8 percent in fiscal year 2018-19. Retail and food services sales and transactions made by all other outlets (sales made by businesses to other businesses or to governments) rose at similar rates, 3.7 percent and 4.0 percent, respectively. Retail and food services constituted 69 percent of all retail sales, while business-to-business and sales to governments accounted for the remaining 31 percent of sales.

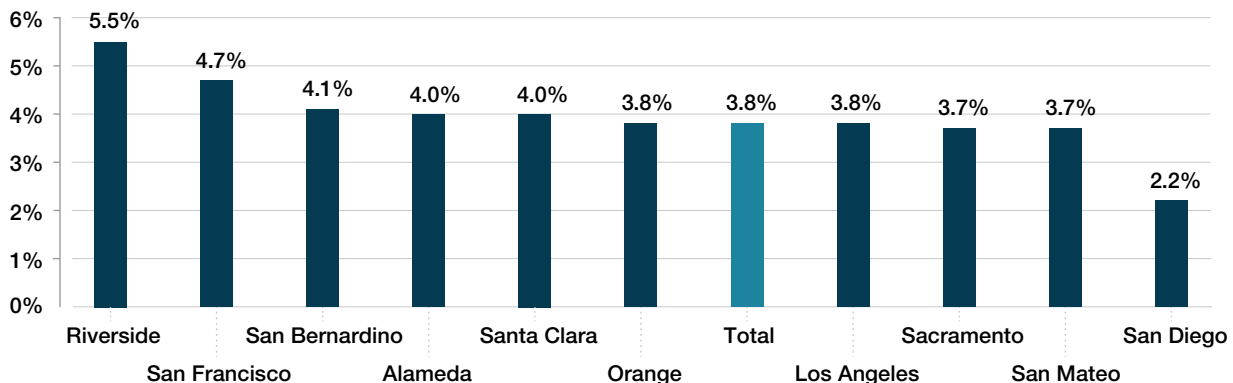
Retail sales of four industries (motor vehicles, gas stations, general merchandise stores, and food services) comprised well over 50 percent of all taxable retail sales. All four of these industries recorded sales increases. As shown in Chart 9, sales made by gas stations and food services rose more than the average, while sales of motor vehicles and general merchandise rose less than the average. The large increase in gas sales was caused by a 7.4 percent rise in gasoline prices from fiscal year 2017-18 to 2018-19, which more than offset a 1.6 percent decrease in gallons of gas and diesel sold.

CHART 9 - PERCENT CHANGE FROM PRIOR YEAR IN TAXABLE SALES BY MAJOR RETAIL INDUSTRIES*



Regionally, sales made in the top ten largest counties generally rose at or near the statewide average. Riverside County led these large counties with a 5.5 percent increase (Chart 10). San Francisco, San Bernardino, Alameda, and Santa Clara counties also had above average growth.

CHART 10 - GROWTH IN TAXABLE SALES - TOP 10 COUNTIES BY SALES (FISCAL YEAR 2018-19)*

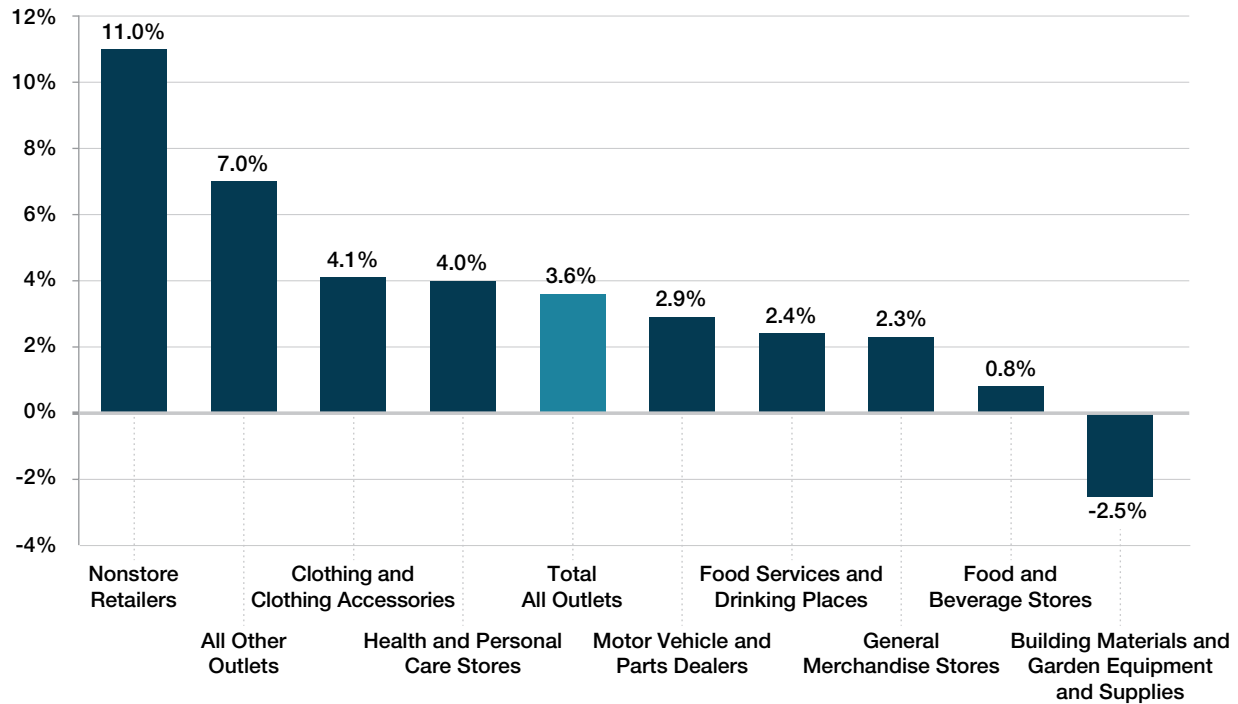


* Source: CDTFA.

Taxable Sales Outlets

The total number of outlets reporting taxable sales increased 3.7 percent in fiscal year 2018-19. Nonstore retailer outlets (which includes electronic commerce retailers) led all other industries, rising 11 percent from the previous year (Chart 11). The all other outlets category (sales made by businesses to other businesses or to governments) also rose faster than average, at 7 percent. On the other hand, the number of outlets reporting taxable sales related to building materials and garden equipment and supplies decreased by 2.5 percent.

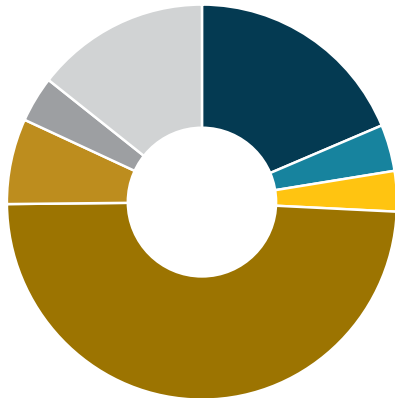
CHART 11 - PERCENT CHANGE IN SALES PERMITS FROM PRIOR YEAR BY INDUSTRY



* Source: CDTFA.



SOURCES OF STATE REVENUE, 2018-19*



| | 2018-19 Revenue (in thousands) | 2018-19 Percentage of Total State Revenue |
|-----------------------------------|-----------------------------------|--|
| ● Sales and Use Taxes | 37,573,236 | 18.7% |
| ● Fuel Taxes | 7,655,872 | 3.8% |
| ● Other CDTFA Revenues | 6,646,082 | 3.3% |
| CDTFA Subtotal | \$51,875,190 | 25.8% |
| ● Personal Income Tax | 98,599,337 | 49.1% |
| ● Corporation Tax | 14,062,543 | 7.0% |
| ● Motor Vehicle and Trailer Taxes | 7,566,422 | 3.8% |
| ● Other Revenues | 28,859,899 | 14.4% |
| Total | \$200,963,391 | |

| | 2018-19 Revenue (in thousands) | 2017-18 Revenue (in thousands) | Percent Change | 2018-19 Percentage of Total State Revenue |
|--|-----------------------------------|-----------------------------------|----------------|--|
| California Department of Tax and Fee Administration | | | | |
| <i>Major Taxes and Licenses</i> | | | | |
| Sales and Use Tax ¹ | \$37,573,236 | \$36,387,527 | 3.26% | 18.70% |
| Managed Health Care | 0 | 159,772 | -100.00% | 0.00% |
| Gasoline and Jet Fuel Tax | 6,427,583 | 5,878,678 | 9.34% | 3.20% |
| Diesel and Use Fuel Taxes | 1,228,289 | 884,660 | 38.84% | 0.61% |
| Insurance Gross Premium Tax | 2,378,820 | 2,294,855 | 3.66% | 1.18% |
| Cigarette and Tobacco Products Tax | 2,068,259 | 2,159,012 | -4.20% | 1.03% |
| Alcoholic Beverage Tax | 377,682 | 376,094 | 0.42% | 0.19% |
| <i>Totals, Major Taxes and Licenses</i> | <i>50,053,869</i> | <i>48,140,598</i> | <i>3.97%</i> | <i>24.91%</i> |
| <i>Totals, Minor Revenues²</i> | <i>1,821,320</i> | <i>1,657,620</i> | <i>9.88%</i> | <i>0.91%</i> |
| Grand Total | \$51,875,190 | \$49,798,218 | 4.17% | 25.81% |
| Other Agencies | | | | |
| <i>Major Taxes and Licenses</i> | | | | |
| Personal Income Tax | \$98,599,337 | \$94,271,687 | 4.59% | 49.06% |
| Corporation Tax | 14,062,543 | 12,156,145 | 15.68% | 7.00% |
| Motor Vehicle "in lieu" Tax | 2,935,172 | 2,799,132 | 4.86% | 1.46% |
| Trailer Coach Fees "in lieu" Tax | 31,975 | 28,508 | 12.16% | 0.02% |
| Motor Vehicle Registration and Other Fees | 4,599,275 | 4,371,091 | 5.22% | 2.29% |
| Horse Racing (Parimutuel) License Fees | 15,490 | 15,055 | 2.89% | 0.01% |
| <i>Totals, Major Taxes and Licenses</i> | <i>120,243,792</i> | <i>113,641,618</i> | <i>5.81%</i> | <i>59.83%</i> |
| <i>Totals, Minor Revenues</i> | <i>28,844,409</i> | <i>25,057,715</i> | <i>15.11%</i> | <i>14.35%</i> |
| Grand Total | \$149,088,201 | \$138,699,333 | 7.49% | 74.19% |
| Total State Revenue | \$200,963,391 | \$188,497,551 | 6.61% | 100.00% |
| Major Taxes | \$172,118,982 | \$163,439,836 | 5.31% | - |

Note: Percentage detail may not compute to total due to rounding.

Source: http://ebudget.ca.gov/2019-20/pdf/BudgetSummary/BS_SCH8.pdf
http://ebudget.ca.gov/2020-21/pdf/BudgetSummary/BS_SCH8.pdf

¹ Includes revenue from the state portion of the sales and use tax, including the Local Revenue Fund and Local Revenue Fund 2011. Does not include Bradley-Burns local tax, special districts, or local public safety fund.

² Includes electrical energy, cannabis, natural gas, emergency telephone, and environmental fees.

* Source: CDTFA.





TAXPAYER RESOURCES



The CDTFA is improving taxpayer services by expanding our online services, increasing our outreach, communication and education efforts, and minimizing the taxpayer burden and increasing compliance. The CDTFA strives to provide the tools, information, and customer service necessary to help taxpayers understand and fulfill their tax obligations. To accomplish this, the CDTFA offers a full range of services tailored to the diverse needs of the state's businesses—from 24-hour electronic services to in-person assistance with tax compliance questions.

TAXPAYER RESOURCES

Taxpayers and Public Outreach

Keeping up with changing tax laws can be challenging for any business. The CDTFA is dedicated to educating taxpayers through seminars, interactive learning opportunities, online classes, videos, tutorials, industry tax and fee guides, and social media.

In fiscal year 2018-19, the CDTFA offered a variety of in-person training seminars and classes to the public.

NUMBER OF CLASSES HELD PER FIELD OFFICE

| | | | | | |
|----|------------------|-----|----|---------------|----|
| 1 | Bakersfield | 49 | 12 | Redding | 27 |
| 2 | Cerritos | 38 | 13 | Riverside | 53 |
| 3 | Culver City | 19 | 14 | Sacramento | 49 |
| 4 | El Centro | 13 | 15 | Salinas | 19 |
| 5 | Fairfield | 35 | 16 | San Diego | 48 |
| 6 | Fresno | 59 | 17 | San Francisco | 41 |
| 7 | Glendale | 27 | 18 | San Jose | 32 |
| 8 | Irvine | 58 | 19 | Santa Clarita | 48 |
| 9 | Oakland | 50 | 20 | Santa Rosa | 25 |
| 10 | Rancho Cucamonga | 121 | 21 | Ventura | 43 |
| 11 | Rancho Mirage | 21 | 22 | West Covina | 32 |

907 CLASSES TOTAL

SCOP TEAM AREAS

- Team 1 - Oakland
- Team 2 - Sacramento
- Team 3 - San Jose
- Team 4 - Glendale
- Team 5 - Cerritos
- Team 6 - Irvine
- Team 7 - Riverside
- Team 8 - Santa Clarita
- Team 9 - San Diego
- Team 10 - Rancho Cucamonga



If in-person seminars were not convenient, taxpayers could take advantage of a variety of online educational products. The CDTFA online seminars webpage offers videos, tutorials, and guides. These online resources allow for self-paced study available 24-hours a day. The videos provide information on various topics, including sales and use tax, online services, registration, returns, payments, and taxpayer rights.

- **Online Tutorial for Sales and Use Tax** - As an alternative to attending an instructor-led Basic Sales and Use Tax Class, an online tutorial is available in English and also in Spanish.
- **Alternative Online Cigarette and Tobacco Products Class** - For those in California's more remote areas who may find it difficult to attend an instructor-led class, the CDTFA offers an online cigarette and tobacco products class for retailers, wholesalers, and distributors, providing a quick and easy way for taxpayers to understand their legal requirements relating to sales of all cigarettes and tobacco products. The online seminars provide the viewer the ability to submit topic-related questions directly to the CDTFA via email and receive a timely response.

New Industry and Tax and Fee Guides

[Industry guides](#) are a one-stop-shop for business owners and operators looking for relevant information on key tax and fee issues. These guides are a source of basic information that complement the CDTFA's many online publications. Two new industry and tax and fee guides debuted in fiscal year 2018-19:

- [Elective Ultrasound Providers](#)
- [Use Tax Collection Requirements Based on Sales into California Due to the Wayfair Decision](#)

Statewide Compliance and Outreach Program

The [Statewide Compliance and Outreach Program \(SCOP\)](#) was established to educate businesses about their tax responsibilities. SCOP representatives conduct visits to nonresidential businesses to verify they hold the required state tax permits and answer any questions the business owners may have. These representatives also contact business owners by phone. In addition, they verify and update CDTFA account information and compare actual business operations to returns filed to provide guidance on proper reporting.

SCOP representatives from ten statewide teams visited or contacted 77,790 businesses during fiscal year 2018-19. Of those businesses, 673, or approximately 0.9 percent, were found to be operating without a valid seller's permit. In addition, 80 sub-locations were added to existing permits, which ensures proper tax allocation for local governments. SCOP's contacts also generated 15,476 account record updates, and approximately \$41.96 million in revenue.

TAXPAYER ASSISTANCE

Taxpayers' Rights Advocate Office

Consistent with the California Taxpayers' Bill of Rights, the [Taxpayers' Rights Advocate](#):

- Investigates taxpayer complaints or problems when issues are raised;
- Monitors CDTFA programs for compliance with the Taxpayers' Bill of Rights;
- Recommends new or revised policies and procedures;
- Ensures taxpayer educational materials are clear and understandable; and
- Conducts Taxpayers' Bill of Rights meetings to give the public an opportunity to express their concerns and provide suggestions and comments.

In fiscal year 2018-19, the Taxpayers' Rights Advocate Office (TRAO) assisted 817 businesses and worked closely with CDTFA professionals to implement several recommendations for improving and easing the burden of compliance. This year's accomplishments are summarized in the [Taxpayers' Rights Advocate's 2018-19](#)

Annual Report. The report, available on the CDTFA's website, describes the Taxpayers' Rights Advocate Office's involvement in new projects to assist taxpayers, identifies work in process, contains examples of services provided to taxpayers, and summarizes taxpayer contacts with the Taxpayers' Rights Advocate Office.

Tax Appeals Assistance Program

The [Tax Appeals Assistance Program \(TAAP\)](#), managed by the Taxpayers' Rights Advocate, coordinates free legal assistance from law students to low-income and underrepresented individuals and businesses with certain types of appeals of less than \$30,000. Seven law schools throughout California participate in the program, with students instructed by two CDTFA tax counsels.

In fiscal year 2018-19, TAAP accepted 137 cases into the program, and resolved 108 cases.

More information about the program can be found in the *Taxpayers' Rights Advocate's 2018-19 Annual Report*. Contact information is available on the CDTFA website through the Taxpayers' Rights Advocate page.

Interpreter Services

The CDTFA's Diversity and Inclusion Office maintains lists of bilingual employees who are available to assist taxpayers or members of the public who have limited English proficiency.

WELCOMING FEEDBACK

.....

Online Services Survey

The CDTFA appreciates feedback. The online services survey allows users to provide valuable feedback about customer satisfaction.

How Are We Doing? Surveys

Another instrument to gauge public satisfaction is the *How Are We Doing?* survey available in field offices and [online](#). This survey is designed to capture taxpayers' feedback on the quality of customer service they experienced. The results help the CDTFA improve its overall level of service. In fiscal year 2018-19, 99.2 percent of the surveys showed positive ratings for CDTFA customer service.

The Statewide Compliance and Outreach Program (SCOP) has its own specialized *How Are We Doing?* survey. This survey is provided to taxpayers during visits by the SCOP team members and is also available on the [Department website](#). The CDTFA received more than 3,700 survey responses, with 100 percent of the respondents indicating they were pleased with the quality of public service under this program.

Audit Survey

During a CDTFA tax and fee audit, field auditors are expected to adhere to the highest ethical and professional standards, and to conduct themselves appropriately. The auditors are also expected to administer the all tax and fee laws in a fair and uniform manner. Following an audit, taxpayers are encouraged to provide their comments by completing and returning an audit survey form. Survey responses provide valuable information on the effectiveness of the audit program and help the CDTFA improve procedures to better serve the business community and taxpayers.

When individuals express dissatisfaction, make complaints, or raise a concern regarding an employee or service, the CDTFA makes every attempt to contact the individual and address the issues raised. CDTFA team members work closely with the Taxpayers' Rights Advocate Office to help taxpayers who have not been able to resolve matters through the normal channels.



STATISTICAL TABLES

Statistical Table Index^a

Administration Revenues and Expenditures

| | | |
|---------|---|-------------------------|
| Table 1 | Summary of Revenues by Tax Program by Fiscal Year | Page 40 |
| Table 2 | Summary of Expenditures of the California Department of Tax and Fee Administration | Page 44 |
| Table 3 | Summary of Total Cost of Performing California Department of Tax and Fee Administration Functions | Page 45 |

Sales and Use Taxes

| | | |
|-----------|--|-------------------------|
| Table 18 | State Sales and Use Tax Collections and Number of Permits | Page 46 |
| Table 21A | Revenues Distributed to Cities and Counties from Local Sales and Use Taxes | Page 49 |
| Table 21B | Revenues Distributed to Counties from County Transportation Tax | Page 53 |
| Table 21C | Revenues Distributed to Special Districts from Transactions and Use Tax | Page 54 |
| Table 22B | District Tax Distributions and Administrative Charges, by Fiscal Year | Page 62 |

| | | |
|-----------|---|-------------------------|
| Table 23 | Local Sales and Use Tax Rates Imposed by California Cities | Page 63 |
| Table 24A | Gasoline Tax Statistics, by Fiscal Year | Page 64 |
| Table 24B | Jet Fuel Tax Statistics, by Fiscal Year | Page 67 |
| Table 25A | Taxable Distributions of Diesel Fuel and Alternative Fuels, by Fiscal Year | Page 68 |
| Table 25B | Diesel Fuel and Alternative Fuels Statistics, by Fiscal Year | Page 70 |
| Table 26 | Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue, by Fiscal Year | Page 72 |
| Table 27 | Beer, Wine, and Distilled Spirits Excise Tax Collections, by Fiscal Year | Page 73 |
| Table 28 | Apparent Consumption of Beer, Wines, and Distilled Spirits, by Fiscal Year | Page 75 |
| Table 29 | Per Capita Consumption of Beer, Wines, and Distilled Spirits, by Fiscal Year | Page 77 |
| Table 30A | Cigarette Taxes and Other Tobacco Products Surtax Revenue, by Fiscal Year | Page 78 |
| Table 30B | Cigarette Distributions and Per Capita Consumption, by Fiscal Year | Page 80 |
| | | |
| Table 32 | Summary of Insurance Taxes Assessed in 2018 and 2019 Against Companies Authorized to Do Business in California, by Type of Insurer | Page 83 |
| Table 33 | Insurance Tax Assessments Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed | Page 84 |
| Table 34 | Energy Resources Surcharge and Gas Consumption Surcharge Revenue, by Fiscal Year | Page 87 |
| Table 35 | Emergency Telephone Users (911) Surcharge; (Moore) Universal and Prepaid Mobile Telephony Services (MTS) Surcharge Telephone Service Tax Revenue, by Fiscal Year | Page 88 |
| Table 36A | Hazardous Substances Tax, Integrated Waste Management Fee, California Tire Fee, Occupational Lead Poisoning Prevention Fee, and Marine Invasive Species Fee Revenue, by Fiscal Year | Page 89 |
| Table 36B | Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, and Lumber Products Assessment Revenue, by Fiscal Year | Page 90 |
| Table 37A | eWaste Fee Collections, by Fiscal Year | Page 91 |
| Table 37B | Reported Consumption of Covered Electronic Devices, by Fiscal Year | Page 91 |
| Table 38A | Timber Yield Tax and Timber Reserve Fund Tax Statistics | Page 92 |
| Table 38B | Timber Production Statistics, by County | Page 93 |

^a Data included in some of the statistical tables come from taxpayer reported information and may not match data in previous sections of the report (which come mainly from our accounting department).

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues by Tax Program by Fiscal Year, 2012-13 to 2018-19 (1 of 3)

| Tax Program | Revenue Account | 2018-19 | Yr-to-Yr Change |
|---|--|-------------------------|-----------------|
| Alcoholic Beverage Taxes¹: | General Fund | \$377,682,000 | 0.4% |
| Taxes on Beer and Wine | - | 167,282,000 | -2.3% |
| Taxes on Distilled Spirits | - | 210,400,000 | 2.7% |
| Cigarette and Tobacco Products Taxes: | - | 2,068,259,000 | -4.2% |
| Breast Cancer Research Cigarette Stamp Tax | Breast Cancer Fund | 16,436,000 | 0.9% |
| Children and Families First Cigarette Stamp Tax | CA Children and Families First | 349,773,000 | -3.9% |
| CA HC Research and Prevention Tobacco Tax Act of 2016 Fund ² | CA HC Research and Prevention Tobacco Tax Act of 2016 | 1,402,831,000 | -4.9% |
| Cigarette and Tobacco Products Licensing Fee | Cigarette and Tobacco Products Compliance | 10,866,000 | 3.2% |
| Cigarette and Tobacco Products Surtax | Cigarette and Tobacco Products Surtax | 226,325,000 | -0.4% |
| Cigarette Tax | General Fund | 62,027,000 | -4.9% |
| Cannabis Taxes | California Cannabis Tax Fund | 261,158,000 | - |
| Electrical Energy Tax | Energy Resources Surcharge | 69,966,000 | 1.6% |
| Emergency Telephone Users³ Surcharge | State Emergency Telephone Number Account | 54,045,000 | -10.7% |
| Prepaid Mobile Telephony Services⁴ | Mobile Telephony Services (MTS) Surcharge-State | 8,333,000 | -55.4% |
| Local Charges for Prepaid Telephony Services | Mobile Telephony Services (MTS) Surcharge-Local | - | - |
| Environmental Taxes and Fees | - | 746,604,000 | -3.1% |
| Childhood Lead Poisoning Prevention Fee | Childhood Lead Poisoning Prevention Fund | 21,172,000 | -0.3% |
| Electronic Waste Recycle Fee | Electronic Waste Recovery and Recycling Account | 87,273,000 | 5.1% |
| Fire Prevention Fee | State Responsibility Area Fire Prevention | 598,000 | -96.1% |
| Hazardous Substances Taxes and Fees ⁵ | Hazardous Waste and Toxic Substances Control Accounts | 94,344,000 | -2.1% |
| Integrated Waste Management Fee | Integrated Waste Management Account | 54,412,000 | -1.4% |
| Lead-Acid Battery Cleanup Fee | Lead-Acid Battery Fund | 16,332,000 | -5.2% |
| Marine Invasive Species Control Fee | Marine Invasive Species Control Fund | 5,383,000 | -3.2% |
| Occupational Lead Poisoning Prevention Fee | Occupational Lead Poisoning Prevention Account | 3,625,000 | 4.9% |
| Oil Spill Fees | Oil Spill Prevention and Administration Fund | 46,078,000 | -1.1% |
| Tire Recycling Fee | California Tire Recycling Management Fund | 61,982,000 | 0.5% |
| Underground Storage Tank Fee | Underground Storage Tank Clean-up Fund | 335,590,000 | -3.3% |
| Water Rights Fee | Water Rights Fund | 19,815,000 | 11.6% |
| Fuel Taxes and Fees: | - | 7,655,872,000 | 13.2% |
| Diesel and Use Fuel Taxes | Highway Users Tax Account | 1,228,289,000 | 38.8% |
| Motor Vehicle Fuel Taxes | State Transportation Fund | 6,427,583,000 | 9.3% |
| Gasoline Tax ⁶ | State Transportation Fund | 6,424,246,000 | 9.3% |
| Jet Fuel Tax | State Transportation Fund, Aeronautics Account | 3,337,000 | 2.8% |
| Insurance Taxes^{7,y} | General Fund | 2,378,820,000 | 3.7% |
| Lumber Products Assessment Fee⁸ | Timber Regulation and Forest Restoration Fund | 30,302,000 | -36.6% |
| Natural Gas Surcharge Fee | Gas Consumption Surcharge Fund | 638,354,000 | 3.2% |
| Timber Yield Tax | Timber Harvest Counties | 12,558,000 | -22.1% |
| Sales and Use Taxes and Fees: | - | 59,601,325,000 | 4.3% |
| Retail Sales Tax | - | 59,601,325,000 | 4.6% |
| City and County Taxes ⁹ | Cities and Counties General Funds | 7,258,734,000 | 4.1% |
| County Transportation Tax | County Transportation Funds | 1,814,358,000 | 4.3% |
| Special District Taxes | Special Tax Districts | 9,288,161,000 | 10.8% |
| Fiscal Recovery Fund Sales Tax ¹ | Fiscal Recovery Fund | - | - |
| Local Revenue Fund 2011 State Sales Tax ⁶ | Local Revenue Fund 2011 | 7,120,886,000 | 1.5% |
| Local Revenue Fund State Sales Tax | Local Revenue Fund | 3,666,793,000 | 4.3% |
| Public Safety Fund Sales Tax | Public Safety Fund | 3,666,836,000 | 4.3% |
| State Taxes ¹¹ | General Fund | 26,779,216,000 | 3.6% |
| Fees ^m | General Fund | 6,341,000 | -60.0% |
| Managed Care Sales Taxⁿ | Children's Health and Human Services Special Fund | - | -100% |
| Total Revenues^o | - | \$73,903,278,000 | 5.0% |

Note: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the taxes listed above are presented in the historical statistical table for each tax program. Detail may not compute to total due to rounding. See page 43 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues by Tax Program by Fiscal Year, 2012-13 to 2018-19 (2 of 3)

| Tax Program | 2017-18 | Yr-to-Yr Change | 2016-17 | Yr-to-Yr Change | 2015-16 | Yr-to-Yr Change |
|---|-------------------------|-----------------|-------------------------------|-----------------|-------------------------|-----------------|
| Alcoholic Beverage Taxes^a: | \$376,094,000 | 2.1% | \$368,357,000 | -0.1% | \$368,699,000 | 3.2% |
| Taxes on Beer and Wine | 171,256,000 | 0.2% | 170,954,000 | 0.1% | 170,843,000 | 1.2% |
| Taxes on Distilled Spirits | 204,838,000 | 3.8% | 197,403,000 | -0.2% | 197,856,000 | 5.0% |
| Cigarette and Tobacco Products Taxes: | 2,159,012,000 | 72.9% | 1,248,684,000 | 47.7% | 845,636,000 | 1.0% |
| Breast Cancer Research Cigarette Stamp Tax | 16,283,000 | -16.2% | 19,421,000 | -5.7% | 20,586,000 | 0.3% |
| Children and Families First Cigarette Stamp Tax | 363,966,000 | -14.7% | 426,730,000 | -7.5% | 461,427,000 | 0.1% |
| CA HC Research and Prevention Tobacco Tax Act of 2016 Fund [*] | 1,475,740,000 | - | 466,551,000 | - | - | - |
| Cigarette and Tobacco Products Licensing Fee | 10,533,000 | 11.0% | 9,492,000 | 404.9% | 1,880,000 | 3.9% |
| Cigarette and Tobacco Products Surtax | 227,237,000 | -7.7% | 246,137,000 | -10.9% | 276,391,000 | 3.2% |
| Cigarette Tax | 65,254,000 | -18.8% | 80,352,000 | -5.9% | 85,352,000 | -1.1% |
| Cannabis Taxes | 56,369,000 | - | - | - | - | - |
| Electrical Energy Tax | 68,863,000 | -4.7% | 72,280,000 | -4.3% | 75,541,000 | 2.8% |
| Emergency Telephone Users' Surcharge | 60,530,000 | -23.1% | 78,704,000 | -3.6% | 81,606,000 | -16.4% |
| Prepaid Mobile Telephony Services^b | 18,672,000 | -49.7% | 37,141,000^b | - | 17,832,000 | - |
| Local Charges for Prepaid Telephony Services | - | - | - | - | 5,047,000 | - |
| Environmental Taxes and Fees | 770,443,000 | -3.6% | 798,802,000 | 1.7% | 785,109,000 | 16.1% |
| Childhood Lead Poisoning Prevention Fee | 21,230,000 | -0.1% | 21,246,000 | 2.8% | 20,668,000 | 0.5% |
| Electronic Waste Recycle Fee | 83,077,000 | 15.6% | 71,847,000 | 15.3% | 62,325,000 | 5.0% |
| Fire Prevention Fee | 15,330,000 | -81.2% | 81,479,000 | -0.3% | 81,728,000 | -0.2% |
| Hazardous Substances Taxes and Fees | 96,405,000 | 3.7% | 92,963,000 | 7.4% | 86,523,000 | 1.5% |
| Integrated Waste Management Fee | 55,160,000 | 9.1% | 50,547,000 | 5.1% | 48,093,000 | 7.8% |
| Lead-Acid Battery Cleanup Fee | 17,236,000 | - | 2,000 | - | - | - |
| Marine Invasive Species Control Fee | 5,562,000 | 16.9% | 4,758,000 | 6.6% | 4,462,000 | 3.3% |
| Occupational Lead Poisoning Prevention Fee | 3,457,000 | -0.4% | 3,472,000 | 2.5% | 3,387,000 | 3.7% |
| Oil Spill Fees | 46,596,000 | 1.6% | 45,880,000 | 1.9% | 45,011,000 | 6.8% |
| Tire Recycling Fee | 61,649,000 | -1.9% | 62,873,000 | 2.8% | 61,131,000 | 8.5% |
| Underground Storage Tank Fee | 346,982,000 | -0.1% | 347,452,000 | -2.4% | 355,902,000 | 35.3% |
| Water Rights Fee | 17,761,000 | 9.1% | 16,282,000 | 2.5% | 15,880,000 | 2.7% |
| Fuel Taxes and Fees: | 6,763,339,000 | 38.8% | 4,871,350,000 | -3.3% | 5,039,373,000 | -12.3% |
| Diesel and Use Fuel Taxes | 884,660,000 | 62.5% | 544,281,000 | 22.7% | 443,560,000 | 20.5% |
| Motor Vehicle Fuel Taxes | 5,878,678,000 | 35.9% | 4,327,069,000 | -5.8% | 4,595,813,000 | -14.5% |
| Gasoline Tax ^c | 5,875,432,000 | 35.9% | 4,323,746,000 | -5.9% | 4,592,700,000 | -14.5% |
| Jet Fuel Tax | 3,246,000 | -2.3% | 3,323,000 | 6.7% | 3,113,000 | 20.5% |
| Insurance Taxes^{d,y} | 2,294,855,000 | 0.8% | 2,277,030,000 | -2.0% | 2,324,577,000 | 4.2% |
| Lumber Products Assessment Fee^g | 47,807,000 | 15.5% | 41,409,000 | -2.3% | 42,388,000 | 19.9% |
| Natural Gas Surcharge Fee | 618,819,000 | -5.5% | 654,994,000 | 0.7% | 650,739,000 | 18.1% |
| Property Taxes | 16,117,000 | -98.9% | 1,460,599,000 | 5.0% | 1,390,763,000 | 8.6% |
| Local Taxes on State-Assessed Properties ^h | - | - | 1,442,720,000 | 5.1% | 1,372,264,000 | 8.8% |
| Private Car Taxes ^q | - | - | 9,169,000 | -8.2% | 9,991,000 | 12.0% |
| Timber Yield Tax | 16,117,000 | 85.0% | 8,710,000 | 2.4% | 8,509,000 | -11.3% |
| Sales and Use Taxes and Fees: | 57,158,792,000 | 6.2% | 53,826,843,000 | -0.4% | 54,054,768,000 | 3.8% |
| Retail Sales Tax | 56,999,020,000 | 6.7% | 53,436,672,000 | 2.0% | 52,407,325,000 | 3.6% |
| City and County Taxes ⁱ | 6,974,708,000 | 4.5% | 6,677,197,000 | 21.2% | 5,508,688,000 | 16.0% |
| County Transportation Tax | 1,739,792,000 | 4.2% | 1,669,305,000 | 3.2% | 1,617,948,000 | 2.0% |
| Special District Taxes | 8,381,507,000 | 32.5% | 6,324,383,000 | 1.8% | 6,215,079,000 | 6.7% |
| Fiscal Recovery Fund Sales Tax ^l | - | - | - | - | 963,111,000 | -39.2% |
| Local Revenue Fund 2011 State Sales Tax ^k | 7,016,222,000 | 4.5% | 6,711,222,000 | 4.6% | 6,413,958,000 | 3.3% |
| Local Revenue Fund State Sales Tax | 3,515,419,000 | 4.6% | 3,360,682,000 | 4.5% | 3,214,844,000 | 1.1% |
| Public Safety Fund Sales Tax | 3,515,485,000 | 4.6% | 3,360,678,000 | 4.5% | 3,214,844,000 | 1.1% |
| State Taxes ^j | 25,840,026,000 | 2.0% | 25,321,221,000 | 0.3% | 25,247,023,000 | 4.0% |
| Fees ^m | 15,860,000 | 32.3% | 11,984,000 | 1.3% | 11,831,000 | -7.3% |
| Managed Care Sales Taxⁿ | 159,772,000 | -59.1% | 390,171,000 | -76.3% | 1,647,442,000 | 12.1% |
| Total Revenues^o | \$70,409,714,000 | 7.1% | \$65,736,193,000 | 0.1% | \$65,682,078,000 | 2.7% |

Note: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the taxes listed above are presented in the historical statistical table for each tax program. Detail may not compute to total due to rounding. See page 43 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues by Tax Program by Fiscal Year, 2012-13 to 2018-19 (3 of 3)

| Tax Program | 2014-15 | Yr-to-Yr Change | 2013-14 | Yr-to-Yr Change | 2012-13 | Yr-to-Yr Change |
|---|-------------------------|-----------------|-------------------------|-----------------|-------------------------|-----------------|
| Alcoholic Beverage Taxes^a: | \$357,390,000 | 0.9% | \$354,315,000 | -0.6% | \$356,551,000 | 3.0% |
| Taxes on Beer and Wine | 168,887,000 | 1.0% | 167,209,000 | -1.1% | 169,053,000 | 4.2% |
| Taxes on Distilled Spirits | 188,503,000 | 0.7% | 187,105,000 | -0.2% | 187,498,000 | 1.9% |
| Cigarette and Tobacco Products Taxes: | 837,444,000 | -0.3% | 839,712,000 | -3.7% | 871,533,000 | -3.3% |
| Breast Cancer Research Cigarette Stamp Tax | 20,526,000 | 1.3% | 20,270,000 | -5.3% | 21,409,000 | -5.0% |
| Children and Families First Cigarette Stamp Tax | 460,847,000 | -0.3% | 462,329,000 | -3.8% | 480,490,000 | -3.6% |
| CA HC Research and Prevention Tobacco Tax Act of 2016 Fund [*] | - | - | - | - | - | - |
| Cigarette and Tobacco Products Licensing Fee | 1,808,000 | -0.8% | 1,822,000 | 7.4% | 1,696,000 | 2.4% |
| Cigarette and Tobacco Products Surtax | 267,935,000 | -0.4% | 268,907,000 | -3.2% | 277,832,000 | -2.0% |
| Cigarette Tax | 86,327,000 | -0.1% | 86,384,000 | -4.1% | 90,106,000 | -5.2% |
| Cannabis Taxes | - | - | - | - | - | - |
| Electrical Energy Tax | 73,457,000 | 2.0% | 72,033,000 | 0.5% | 71,673,000 | -3.4% |
| Emergency Telephone Users' Surcharge | 97,665,000 | 14.6% | 85,224,000 | 7.7% | 79,152,000 | -5.0% |
| Prepaid Mobile Telephony Services^b | - | - | - | - | - | - |
| Local Charges for Prepaid Telephony Services | - | - | - | - | - | - |
| Environmental Taxes and Fees | 676,194,000 | -8.5% | 738,835,000 | 2.7% | 719,416,000 | 8.8% |
| Childhood Lead Poisoning Prevention Fee | 20,564,000 | -5.6% | 21,794,000 | -10.4% | 24,321,000 | 21.2% |
| Electronic Waste Recycle Fee | 59,376,000 | 3.1% | 57,615,000 | -33.7% | 86,890,000 | -21.2% |
| Fire Prevention Fee | 81,860,000 | -43.0% | 143,500,000 | 90.8% | 75,202,000 | - |
| Hazardous Substances Taxes and Fees | 85,265,000 | 8.5% | 78,553,000 | 8.3% | 72,534,000 | -3.3% |
| Integrated Waste Management Fee | 44,602,000 | 3.1% | 43,276,000 | 5.8% | 40,911,000 | 0.3% |
| Lead-Acid Battery Cleanup Fee | - | - | - | - | - | - |
| Marine Invasive Species Control Fee | 4,319,000 | 2.7% | 4,205,000 | -7.1% | 4,526,000 | 3.7% |
| Occupational Lead Poisoning Prevention Fee | 3,266,000 | 6.9% | 3,057,000 | -4.7% | 3,207,000 | 1.7% |
| Oil Spill Fees | 42,140,000 | 35.7% | 31,057,000 | -0.9% | 31,337,000 | 10.4% |
| Tire Recycling Fee | 56,365,000 | 6.4% | 52,994,000 | 1.9% | 51,983,000 | 6.1% |
| Underground Storage Tank Fee | 262,973,000 | -9.1% | 289,197,000 | -8.2% | 314,880,000 | -0.6% |
| Water Rights Fee | 15,463,000 | 13.8% | 13,589,000 | -0.3% | 13,625,000 | 3.6% |
| Fuel Taxes and Fees: | 5,745,044,000 | -6.2% | 6,122,710,000 | 10.6% | 5,536,122,000 | -1.0% |
| Diesel and Use Fuel Taxes | 368,127,000 | 3.2% | 356,735,000 | 9.0% | 327,175,000 | -11.0% |
| Motor Vehicle Fuel Taxes | 5,376,917,000 | -6.7% | 5,765,975,000 | 10.7% | 5,208,947,000 | -0.3% |
| Gasoline Tax ^c | 5,374,334,000 | -6.8% | 5,763,417,000 | 10.7% | 5,206,304,000 | -0.3% |
| Jet Fuel Tax | 2,583,000 | 1.0% | 2,558,000 | -3.2% | 2,643,000 | 4.3% |
| Insurance Taxes^{d,y} | 2,230,738,000 | 3.5% | 2,156,114,000 | 4.5% | 2,063,818,000 | 3.8% |
| Lumber Products Assessment Fee^g | 35,366,000 | -0.2% | 35,441,000 | 142.1% | 14,637,000 | - |
| Natural Gas Surcharge Fee | 550,925,000 | 2.1% | 539,741,000 | -16.6% | 647,505,000 | 0.2% |
| Property Taxes | 1,280,338,000 | 26.0% | 1,016,442,000 | 3.5% | 981,682,000 | 1.9% |
| Local Taxes on State-Assessed Properties ^h | 1,261,819,000 | 26.3% | 998,800,000 | 3.4% | 965,940,000 | 2.0% |
| Private Car Taxes ^q | 8,925,000 | 4.6% | 8,529,000 | 8.1% | 7,886,000 | -1.9% |
| Timber Yield Tax | 9,594,000 | 5.3% | 9,113,000 | 16.0% | 7,855,000 | -2.5% |
| Sales and Use Taxes and Fees: | 52,069,235,000 | 7.4% | 48,487,497,000 | 8.5% | 44,679,961,000 | 8.5% |
| Retail Sales Tax | 50,600,175,000 | 5.4% | 48,006,801,000 | 7.4% | 44,679,961,000 | 8.5% |
| City and County Taxes ⁱ | 4,747,161,000 | 2.3% | 4,639,502,000 | 6.1% | 4,373,939,000 | 9.1% |
| County Transportation Tax | 1,586,038,000 | 4.0% | 1,524,349,000 | 4.5% | 1,458,207,000 | 9.7% |
| Special District Taxes | 5,823,144,000 | 2.6% | 5,676,806,000 | 13.9% | 4,986,206,000 | 9.2% |
| Fiscal Recovery Fund Sales Tax ^l | 1,583,880,000 | 3.4% | 1,531,735,000 | 6.1% | 1,443,966,000 | 7.3% |
| Local Revenue Fund 2011 State Sales Tax ^k | 6,210,057,000 | 5.5% | 5,884,731,000 | 6.7% | 5,516,137,000 | 5.1% |
| Local Revenue Fund State Sales Tax | 3,179,652,000 | 2.5% | 3,102,388,000 | 6.4% | 2,916,188,000 | 7.1% |
| Public Safety Fund Sales Tax | 3,179,652,000 | 2.5% | 3,102,391,000 | 6.4% | 2,916,186,000 | 7.1% |
| State Taxes ^j | 24,277,827,000 | 7.8% | 22,531,214,000 | 7.0% | 21,056,390,000 | 9.4% |
| Fees ^m | 12,763,000 | -6.7% | 13,684,000 | 7.4% | 12,741,000 | 20.7% |
| Managed Care Sales Taxⁿ | 1,469,060,000 | 205.6% | 480,697,000 | - | - | - |
| Total Revenues^o | \$63,953,795,000 | 5.8% | \$60,448,064,000 | 7.9% | \$56,022,049,000 | 6.8% |

Note: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the taxes listed above are presented in the historical statistical table for each tax program. Detail may not compute to total due to rounding. See page 43 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues by Tax Program by Fiscal Year, 2012-13 to 2018-19 (Footnotes)

- ^e Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline is imposed.
- ^f Does not include amounts collected by the Department of Insurance.
- ^g Effective January 1, 2013.
- ^h Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- ^j Effective July 1, 2004, this 1/4 percent special tax was imposed. This tax expired on December 31, 2015.
- ^k Effective July 1, 2011.
- ^l Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2011, the state sales tax rate was reduced to 3.9375 percent.
- ^m Effective January 1, 2011, includes collection recovery costs.
- ⁿ Effective July 1, 2013, through June 30, 2016, sales tax is imposed on sellers of Medi-Cal Managed Care Plans for the privilege of selling Medi-Cal related health care services at retail in California.
- ^o Does not include insurance taxes revenues because most of the work involved is performed by the Insurance Commissioner, and does not include property tax revenues on state-assessed properties because the local taxes are billed and collected by the counties.
- ^p During FY 16-17, State Controller's Office did not setup the transfer accounts for MTS, therefore, revenues received were allocated to the agencies. The revision for FY 16-17 reflects the actual MTS revenues prior allocation to the agencies.
- ^q Effective July 1, 2017, CDTFA no longer administers this program.
- ^r Effective FY 2018-19, Hazardous Substances Taxes and Fee Tax Program excludes Activity Fees of \$1,776,221.
- ^v Alcohol/Insurance administered by CDTFA pursuant to an interagency agreement with BOE.
- ^w The amount represent the funds collected due to the passage of Proposition 56 for the fiscal year. This information is being provided under the provisions of R&TC section 30130.56(c).



ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 2—Summary of Expenditures of the California Department of Tax and Fee Administration
Fiscal Years 2017-18 and 2018-19**

| Function | Expenditures FY 2017-18 | Expenditures FY 2018-19 |
|---|----------------------------------|----------------------------------|
| Personnel Services | \$441,493,000 | \$457,050,000 |
| Operating Expenses and Equipment: | | |
| General Expense | 14,864,000 | 12,516,000 |
| Printing | 1,038,000 | 654,000 |
| Communications | 5,412,000 | 3,386,000 |
| Postage | 2,856,000 | 2,251,000 |
| Insurance | 16,000 | 59,000 |
| Travel—In-State | 4,058,000 | 2,887,000 |
| Travel—Out-of-State | 2,699,000 | 1,950,000 |
| Training | 815,000 | 841,000 |
| Facilities Operations | 43,878,000 | 48,021,000 |
| Utilities | 242,000 | 202,000 |
| Consulting & Professional Services: | | |
| Interdepartmental | 14,234,000 | 14,272,000 |
| External | 9,683,000 | 46,504,000 |
| Consolidated Data Center | 11,187,000 | 8,898,000 |
| Data Processing | 8,851,000 | 8,811,000 |
| Central Administrative Services | 0 | 0 |
| Equipment | 437,000 | 2,008,000 |
| Other Items of Expense | 136,000 | 194,000 |
| Totals, Operating Expenses and Equipment | \$120,406,000 | \$153,454,000 |
| Totals, Expenditures | \$561,899,000 | \$610,504,000 |
| Reimbursements | -199,584,000 | -207,904,000 |
| Special Funds | -75,376,000 | -74,140,000 |
| Federal Funds | -39,000 | -34,000 |
| Net Expenditures (General Fund) | \$286,900,000^a | \$328,426,000^b |

^a FY 17-18 includes programs administered by CDTFA pursuant to an interagency agreement with BOE, which contains County- and State-Assessed Property programs total cost of \$5,835,000.

^b FY 18-19 includes programs administered by CDTFA pursuant to an interagency agreement with BOE, which contains County- and State-Assessed Property programs total cost of \$5,630,000.

ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 3—Summary of Total Costs of Performing
California Department of Tax and Fee Administration Functions, Fiscal Year 2018-19**

| Program | CDTFA Expenditures ^a | Non-CDTFA Expenditures ^b | Total Costs | Revenues | Ratio of CDTFA Expenditures to Revenues | Ratio of Total Costs to Revenues |
|---|---------------------------------|-------------------------------------|----------------------|-------------------------|---|----------------------------------|
| Timber Tax | \$1,273,000 | - | \$1,273,000 | \$12,558,000 | 10.14% | 10.14% |
| Sales and Use Tax ^c | 513,960,000 | \$35,715,000 | 549,675,000 | 59,601,325,000 | 0.86% | 0.92% |
| Hazardous Substances Taxes and Fees | 4,422,000 | - | 4,422,000 | 94,344,000 | 4.69% | 4.69% |
| Alcoholic Beverage Taxes | 3,849,000 | 439,000 | 4,288,000 | 377,682,000 | 1.02% | 1.14% |
| Tire Recycling Fee | 1,994,000 | - | 1,994,000 | 61,982,000 | 3.22% | 3.22% |
| Cigarette and Tobacco Products Tax | 20,490,000 ^d | 304,000 | 20,794,000 | 2,057,393,000 | 1.00% | 1.01% |
| Cigarette and Tobacco Products Licensing Fee ^f | 9,893,000 | - | 9,893,000 | 10,866,000 | 91.05% | 91.05% |
| Transportation Fund Tax ^g | 30,615,000 | - | 30,615,000 | 7,655,872,000 | 0.40% | 0.40% |
| Occupational Lead Poisoning Prevention Fee | 951,000 | - | 951,000 | 3,625,000 | 26.23% | 26.23% |
| Integrated Waste Management Fees | 457,000 | - | 457,000 | 54,412,000 | 0.84% | 0.84% |
| Underground Storage Tank Fee | 4,078,000 | - | 4,078,000 | 335,590,000 | 1.22% | 1.22% |
| Oil Spill Prevention Fee | 247,000 | - | 247,000 | 46,078,000 | 0.54% | 0.54% |
| Energy Resources Surcharge Fee | 326,000 | - | 326,000 | 69,966,000 | 0.47% | 0.47% |
| Water Rights Fee | 696,000 | - | 696,000 | 19,815,000 | 3.51% | 3.51% |
| Childhood Lead Poisoning Prevention Fee | 247,000 | - | 247,000 | 21,172,000 | 1.17% | 1.17% |
| Marine Invasive Species Fee | 422,000 | - | 422,000 | 5,383,000 | 7.84% | 7.84% |
| Fire Prevention Fee | 386,000 | - | 386,000 | 598,000 | 64.55% | 64.55% |
| Emergency Telephone Users Surcharge | 943,000 | - | 943,000 | 54,045,000 | 1.74% | 1.74% |
| Electronic Waste Recycling Fee | 3,054,000 | - | 3,054,000 | 87,273,000 | 3.50% | 3.50% |
| Lumber Products Assessment Fee | 570,000 | - | 570,000 | 30,302,000 | 1.88% | 1.88% |
| Prepaid Mobile Telephony Services Surcharge | 938,000 | - | 938,000 | 8,333,000 | 11.26% | 11.26% |
| Regional Railroad Accident Preparedness and Immediate Response | - | - | - | - | | |
| Insurance Tax ^c | 268,000 | 31,000 | 299,000 | 2,378,820,000 | | |
| Natural Gas Surcharge | 807,000 | - | 807,000 | 638,354,000 | 0.13% | 0.13% |
| Lead-Acid Battery Fee | 1,634,000 | - | 1,634,000 | 16,332,281 | | |
| Cannabis Excise Tax | 2,284,000 | - | 2,284,000 | 261,158,000 | | |
| Appeals from other Governmental Programs ^c | 70,000 | 12,000 | 82,000 | | | |
| Administration and Support: | | | | | | |
| Distributed to other Programs ⁱ | (65,396,000) | - | (65,396,000) | | | |
| Non-CDTFA Programs (Reimbursable) ^e | 111,000 | - | 111,000 | | | |
| Totals | \$604,874,000 | \$36,501,000 | \$641,375,000 | \$73,903,278,000 | 0.82% | 0.87% |
| Excluding costs not associated with CDTFA revenue generation^f | \$604,536,000 | \$36,458,000 | \$640,994,000 | | 0.82% | 0.87% |
| Reimbursements | -207,904,000 | - | -207,904,000 | | | |
| Special Funds | -74,140,000 | - | -74,140,000 | | | |
| Federal Funds | -34,000 | - | -34,000 | | | |
| Net Totals, Programs^g | \$322,796,000 | \$36,501,000 | \$359,297,000 | \$73,903,278,000 | | |

Note: Detail may not compute to total due to rounding

^a Format conforms to Program Budget presentation.

^b Includes a portion of the cost of operating central agencies that perform services for the CDTFA; such as offices of the Attorney General, the State Controller, and the State Personnel Board.

^c Costs not associated with CDTFA revenue generation.

^e Includes Medi-Cal Managed Care Plans sales tax program.

^f Includes the cost of registration, license renewals, telephone advisory services, collection, inspections and investigations, processing citations, and holding appeals hearings. Revenues include annual licensing fees imposed on manufacturers, importers, wholesalers and distributors, and one-time fees on new retailers and retailer reinstatement license fees.

^g Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds, or collecting delinquent gasoline taxes which are functions of the Controller.

ⁱ These administrative costs are already allocated to the above tax programs.

^g Administered by CDTFA pursuant to an interagency agreement with BOE.

* Of the amount, \$3,638,637 is attributable to expenditures to administer the funds collected under Proposition 56. This information is being provided under the provisions of RTC section 30130.56 (c) .

SALES AND USE TAXES

TABLE 18—State Sales and Use Tax Collections and Number of Permits, 1933-34 to 2018-19 (1 of 3)

| Fiscal Year | General Fund Tax Rate July 1 | Collections ^a | | | Number of Permits ^a | | |
|-------------|------------------------------|-----------------------------|------------------------|-------------------|--------------------------------|----------------------|------------------------|
| | | Taxes | Fees ^b | Total Collections | Sales and Use Tax | Use Tax | Total Permits |
| 2018-19 | 3.9375 | \$26,745,633,000 | \$6,341,000 | \$26,751,974,000 | 1,220,633 ^v | n/a ^v | 1,220,633 ^v |
| 2017-18 | 3.9375 | 25,840,026,000 | 15,860,000 | 25,855,886,000 | 1,152,489 ^u | 105,119 ^u | 1,257,608 ^u |
| 2016-17 | 3.9375 | 25,321,221,000 | 11,984,000 | 25,333,205,000 | 1,122,628 | 102,326 | 1,224,954 |
| 2015-16 | 3.9375 | 25,247,023,000 | 11,831,000 | 25,258,854,000 | 1,119,705 | 100,682 | 1,220,387 |
| 2014-15 | 3.9375 | 24,277,827,000 | 12,763,000 | 24,290,591,000 | 1,106,820 | 95,569 | 1,202,389 |
| 2013-14 | 3.9375 | 22,531,214,000 | 13,684,000 | 22,544,898,000 | 1,101,151 | 93,720 ^c | 1,194,871 |
| 2012-13 | 3.9375 | 21,056,390,000 | 12,741,000 | 21,069,131,000 | 1,052,655 | 111,491 | 1,164,146 |
| 2011-12 | 3.9375 ^d | 19,242,348,000 | 10,560,000 | 19,252,907,000 | 1,029,580 | 204,200 | 1,233,780 |
| 2010-11 | 6.00 | 27,304,440,000 ^e | 2,116,000 ^f | 27,306,556,000 | 1,019,063 | 513,215 | 1,532,278 |
| 2009-10 | 6.00 | 27,672,958,000 | 532,000 | 27,673,490,000 | 1,021,186 | 224,244 ^g | 1,245,430 |
| 2008-09 | 5.00 ^h | 25,273,188,000 | 385,000 | 25,273,573,000 | 1,026,937 | 26,538 | 1,053,475 |
| 2007-08 | 5.00 | 27,771,845,000 | 405,000 | 27,772,250,000 | 1,050,020 | - | - |
| 2006-07 | 5.00 | 28,396,242,000 | 482,000 | 28,396,724,000 | 1,049,325 | - | - |
| 2005-06 | 5.00 | 27,936,047,000 | 431,000 | 27,936,479,000 | 1,064,305 | - | - |
| 2004-05 | 5.00 | 26,180,129,000 | 425,000 | 26,180,554,000 | 1,068,435 | - | - |
| 2003-04 | 5.00 | 24,064,797,000 | 365,000 | 24,065,162,000 | 1,049,902 | - | - |
| 2002-03 | 5.00 | 22,620,217,000 | 341,000 | 22,620,559,000 | 1,025,434 | - | - |
| 2001-02 | 4.75 ⁱ | 21,588,029,000 | 399,000 | 21,588,428,000 | 994,015 | - | - |
| 2000-01 | 5.00 ^j | 22,062,150,000 | 534,000 | 22,062,683,000 | 975,988 | - | - |
| 1999-00 | 5.00 | 21,327,122,000 | 826,000 | 21,327,948,000 | 970,025 | - | - |
| 1998-99 | 5.00 | 19,127,134,000 | 577,000 | 19,127,711,000 | 970,395 | - | - |
| 1997-98 | 5.00 | 17,765,162,000 | 536,000 | 17,765,698,000 | 973,786 | - | - |
| 1996-97 | 5.00 | 16,744,298,000 | 847,000 | 16,745,145,000 | 986,439 | - | - |
| 1995-96 | 5.00 | 15,851,326,000 | 1,227,000 | 15,852,553,000 | 992,019 | - | - |
| 1994-95 | 5.00 | 14,798,018,000 | 1,459,000 | 14,799,478,000 | 998,970 | - | - |
| 1993-94 | 5.00 | 14,070,021,000 | 1,551,000 | 14,071,571,000 | 992,172 | - | - |
| 1992-93 | 5.50 | 15,219,095,000 ^k | 1,515,000 | 15,220,611,000 | 987,455 | - | - |
| 1991-92 | 4.75 ^l | 14,988,495,000 ^l | 1,637,000 | 14,990,132,000 | 962,893 ^l | - | - |
| 1990-91 | 4.75 | 13,416,482,000 | 1,641,000 | 13,418,122,000 | 931,433 | - | - |
| 1989-90 | 4.75 | 13,564,696,000 | 1,307,000 | 13,566,003,000 | 902,465 | - | - |
| 1988-89 | 4.75 | 12,647,397,000 | 1,750,000 | 12,649,147,000 | 874,129 | - | - |
| 1987-88 | 4.75 | 11,662,040,000 | 1,931,000 | 11,663,971,000 | 866,266 | - | - |
| 1986-87 | 4.75 | 10,901,096,000 | 875,000 | 10,901,971,000 | 843,526 | - | - |
| 1985-86 | 4.75 | 10,317,990,000 | 574,000 | 10,318,564,000 | 815,783 | - | - |
| 1984-85 | 4.75 | 9,797,612,000 | 501,000 | 9,798,113,000 | 784,248 | - | - |

See page 48 for footnotes.

SALES AND USE TAXES

TABLE 18—State Sales and Use Tax Collections and Number of Permits, 1933-34 to 2018-19 (2 of 3)

| Fiscal Year | General Fund Tax Rate July 1 | Collections ^a | | | Number of Permits ^c | | |
|----------------------|------------------------------|----------------------------|-------------------|-------------------|--------------------------------|---------|---------------|
| | | Taxes | Fees ^b | Total Collections | Sales and Use Tax | Use Tax | Total Permits |
| 1983-84 | 4.75 | \$8,797,924,000 | \$498,000 | \$8,798,422,000 | 764,366 | - | - |
| 1982-83 | 4.75 | 7,795,554,000 | 475,000 | 7,796,029,000 | 763,685 | - | - |
| 1981-82 | 4.75 | 7,689,139,000 | 448,000 | 7,689,587,000 | 724,352 | - | - |
| 1980-81 | 4.75 | 7,131,482,000 | 409,000 | 7,131,891,000 | 673,876 | - | - |
| 1979-80 | 4.75 | 6,658,425,000 | 365,000 | 6,658,790,000 | 658,822 | - | - |
| 1978-79 | 4.75 | 5,810,484,000 | 310,000 | 5,810,794,000 | 634,758 | - | - |
| 1977-78 | 4.75 | 5,028,658,000 | 308,000 | 5,028,966,000 | 598,477 | - | - |
| 1976-77 | 4.75 | 4,311,426,000 | 272,000 | 4,311,698,000 | 571,659 | - | - |
| 1975-76 | 4.75 | 3,737,838,000 | 252,000 | 3,738,090,000 | 536,545 | - | - |
| 1974-75 | 4.75 | 3,372,966,000 | 231,000 | 3,373,197,000 | 510,232 | - | - |
| 1973-74 | 4.75 ^k | 2,673,570,000 ^k | 205,000 | 2,673,775,000 | 484,655 | - | - |
| 1972-73 | 3.75 ^l | 2,197,083,000 | 193,000 | 2,197,276,000 | 472,457 | - | - |
| 1971-72 | 4.00 | 1,991,992,000 | 193,000 | 1,992,185,000 | 452,033 | - | - |
| 1970-71 | 4.00 | 1,796,956,000 | 186,000 | 1,797,142,000 | 437,731 | - | - |
| 1969-70 | 4.00 | 1,751,658,000 | 171,000 | 1,751,829,000 | 420,766 | - | - |
| 1968-69 | 4.00 | 1,634,612,000 | 156,000 | 1,634,768,000 | 412,563 | - | - |
| 1967-68 | 3.00 ^m | 1,389,943,000 | 145,000 | 1,390,088,000 | 399,100 | - | - |
| 1966-67 | 3.00 | 1,053,251,000 | 138,000 | 1,053,389,000 | 395,321 | - | - |
| 1965-66 | 3.00 | 1,096,165,000 ⁿ | 145,000 | 1,096,310,000 | 389,115 | - | - |
| 1964-65 | 3.00 | 939,651,000 | 146,000 | 939,797,000 | 377,746 | - | - |
| 1963-64 | 3.00 | 876,946,000 | 128,000 | 877,074,000 | 369,261 | - | - |
| 1962-63 | 3.00 | 813,313,000 | 120,000 | 813,433,000 | 360,976 | - | - |
| 1961-62 ^o | 3.00 | 749,375,000 | 117,000 | 749,492,000 | 353,520 | - | - |
| 1960-61 | 3.00 | 710,931,000 | 119,000 | 711,050,000 | 351,727 | - | - |
| 1959-60 | 3.00 | 709,749,000 | 118,000 | 709,867,000 | 342,322 | - | - |
| 1958-59 | 3.00 | 631,409,000 | 115,000 | 631,525,000 | 333,998 | - | - |
| 1957-58 | 3.00 | 605,208,000 | 102,000 | 605,310,000 | 326,124 | - | - |
| 1956-57 | 3.00 | 599,789,000 | 102,000 | 599,892,000 | 320,486 | - | - |
| 1955-56 ^o | 3.00 | 564,348,000 | 103,000 | 564,451,000 | 310,780 | - | - |
| 1954-55 | 3.00 | 492,879,000 | 108,000 | 492,987,000 | 305,537 | - | - |
| 1953-54 | 3.00 | 464,969,000 | 107,000 | 465,075,000 | 298,108 | - | - |
| 1952-53 | 3.00 | 460,196,000 | 98,000 | 460,293,000 | 289,620 | - | - |
| 1951-52 | 3.00 | 417,326,000 | 95,000 | 417,421,000 | 285,659 | - | - |
| 1950-51 | 3.00 | 398,261,000 | 101,000 | 398,362,000 | 285,598 | - | - |
| 1949-50 | 3.00 | 326,285,000 | 117,000 | 326,402,000 | 279,784 | - | - |

See page 48 for footnotes.

SALES AND USE TAXES

TABLE 18—State Sales and Use Tax Collections and Number of Permits, 1933-34 to 2018-19 (3 of 3)

| Fiscal Year | General Fund Tax Rate July 1 | Collections ^a | | | Number of Permits ^a | | |
|-------------|------------------------------|--------------------------|----------------------|-------------------------|--------------------------------|---------|---------------|
| | | Taxes | Fees ^b | Total Collections | Sales and Use Tax | Use Tax | Total Permits |
| 1948-49 | 2.50 | \$290,707,000 | \$117,000 | \$290,825,000 | 277,855 | - | - |
| 1947-48 | 2.50 | 277,288,000 | 129,000 | 277,417,000 | 270,231 | - | - |
| 1946-47 | 2.50 | 242,207,000 | 132,000 | 242,339,000 | 251,918 | - | - |
| 1945-46 | 2.50 | 180,165,000 | 120,000 | 180,285,000 | 207,643 | - | - |
| 1944-45 | 2.50 | 151,021,000 | 76,000 | 151,097,000 | 188,565 | - | - |
| 1943-44 | 2.50 ^p | 136,954,000 ^p | 56,000 | 137,010,000 | 173,805 | - | - |
| 1942-43 | 3.00 | 135,971,000 | 41,000 | 136,012,000 | 179,067 | - | - |
| 1941-42 | 3.00 | 131,354,000 | 60,000 | 131,414,000 | 204,104 | - | - |
| 1940-41 | 3.00 | 109,799,000 | 70,000 | 109,870,000 | 205,215 | - | - |
| 1939-40 | 3.00 | 94,612,000 | 79,000 | 94,691,000 | 197,149 ^q | - | - |
| 1938-39 | 3.00 | 87,569,000 | 70,000 | 87,639,000 | 189,746 | - | - |
| 1937-38 | 3.00 | 89,201,000 | 74,000 | 89,275,000 | 186,473 | - | - |
| 1936-37 | 3.00 | 84,838,000 | 71,000 | 84,909,000 | 180,978 | - | - |
| 1935-36 | 3.00 ^s | 70,202,000 ^s | 224,000 ^s | 70,426,000 ^s | 180,544 ^s | - | - |
| 1934-35 | 2.50 | 56,532,000 | 67,000 | 56,599,000 | 185,748 | - | - |
| 1933-34 | 2.50 ^t | 33,129,000 ^t | 215,000 | 33,344,000 | - | - | - |

^a Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the general fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, the Fiscal Recovery Fund, and the Local Revenue Fund 2011.

^b The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100. Effective January 1, 2011, fees include collection recovery costs.

^c Starting 2008-09, the number of business locations including use tax registrants as of June 30. Prior to 2008-09, the number of active permits on record on December 31.

^d The general fund sales tax rate was reduced to 3.9375 percent from 6 percent effective July 1, 2011, with the creation of the Local Revenue Fund 2011 and the expiration of the 1 percent temporary rate.

^e Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.

^f Effective January 1, 2011, fees include collection recovery costs.

^g Effective October 23, 2009, qualified purchasers are required to register with the BOE (prior to CDTFA), and report and pay use tax on their taxable purchases directly to the BOE (prior to CDTFA).

^h Effective April 1, 2009, a temporary rate was imposed increasing the general fund rate from 5 percent to 6 percent and was in effect until June 30, 2011.

ⁱ Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.

^j Effective July 15, 1991, the tax rate was increased to 5 1/2 percent; bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.

^k On July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent.

^l Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent; the exemption on sales of gasoline sold for highway use was removed.

^m Effective August 1, 1967, the state tax rate was increased to 4 percent.

ⁿ Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.

^o The BOE (prior to CDTFA) began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.

^p Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions.

^q Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits. Revised.

^r Revised.

^s Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31 and \$1.50 if renewed thereafter.

^t The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.

^u The number of permits are from July 1, 2017, through May 1, 2018.

^v The number of permits are from July 1, 2018, through June 28, 2019. Data from CDTFA-Data Analysis Section. Use Tax shows "n/a" as data are grouped in Total Permits.

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2018-19 (1 of 4)

| Jurisdiction | Revenue Distributed |
|----------------------------|----------------------|
| Alameda County | \$24,117,851 |
| Alameda | 11,306,838 |
| Albany | 2,715,130 |
| Berkeley | 18,696,420 |
| Dublin | 23,717,492 |
| Emeryville | 8,930,389 |
| Fremont | 65,694,377 |
| Hayward | 34,215,600 |
| Livermore | 34,590,565 |
| Newark | 13,148,678 |
| Oakland | 57,031,410 |
| Piedmont | 194,584 |
| Pleasanton | 22,275,795 |
| San Leandro | 32,133,094 |
| Union City | 10,687,425 |
| Total | \$359,455,649 |
| Alpine County | \$278,918 |
| Amador County | \$3,115,828 |
| Amador City | 12,099 |
| Ione | 183,459 |
| Jackson | 974,021 |
| Plymouth | 207,596 |
| Sutter Creek | 409,545 |
| Total | \$4,902,547 |
| Butte County | \$5,374,439 |
| Biggs | 26,057 |
| Chico | 24,068,654 |
| Gridley | 1,166,354 |
| Oroville | 4,805,122 |
| Paradise | 1,343,430 |
| Total | \$36,784,056 |
| Calaveras County | \$3,345,492 |
| Angels Camp | 870,453 |
| Total | \$4,215,944 |
| Colusa County | \$2,036,195 |
| Colusa | 1,538,239 |
| Williams | 934,556 |
| Total | \$4,508,989 |
| Contra Costa County | \$16,631,064 |
| Antioch | 14,610,125 |
| Brentwood | 8,941,250 |
| Clayton | 473,173 |
| Concord | 37,226,262 |
| Danville | 5,721,434 |
| El Cerrito | 3,156,830 |
| Hercules | 2,555,261 |
| Lafayette | 3,110,520 |
| Martinez | 5,023,597 |
| Moraga | 1,139,368 |
| Oakley | 2,066,487 |
| Orinda | 1,041,381 |
| Pinole | 3,986,565 |

| Jurisdiction | Revenue Distributed |
|-------------------------|----------------------|
| Pittsburg | 9,221,316 |
| Pleasant Hill | 8,620,672 |
| Richmond | 18,245,344 |
| San Pablo | 2,482,966 |
| San Ramon | 10,459,632 |
| Walnut Creek | 27,086,833 |
| Total | \$181,800,081 |
| Del Norte County | \$1,207,033 |
| Crescent City | 1,543,377 |
| Total | \$2,750,411 |
| El Dorado County | \$14,784,985 |
| Placerville | 5,163,551 |
| South Lake Tahoe | 5,569,249 |
| Total | \$25,517,785 |
| Fresno County | \$27,478,272 |
| Clovis | 21,398,962 |
| Coalinga | 946,569 |
| Firebaugh | 825,341 |
| Fowler | 1,415,099 |
| Fresno | 91,798,987 |
| Huron | 182,158 |
| Kerman | 1,981,109 |
| Kingsburg | 1,141,664 |
| Mendota | 674,507 |
| Orange Cove | 225,323 |
| Parlier | 444,697 |
| Reedley | 1,755,297 |
| San Joaquin | 252,989 |
| Sanger | 2,325,388 |
| Selma | 6,482,913 |
| Total | \$159,329,274 |
| Glenn County | \$1,218,610 |
| Orland | 2,045,159 |
| Willows | 1,449,212 |
| Total | \$4,712,981 |
| Humboldt County | \$5,477,576 |
| Arcata | 2,661,920 |
| Blue Lake | 35,897 |
| Eureka | 10,383,568 |
| Ferndale | 155,102 |
| Fortuna | 1,801,313 |
| Rio Dell | 185,820 |
| Trinidad | 149,303 |
| Total | \$20,850,499 |
| Imperial County | \$4,468,698 |
| Brawley | 2,419,218 |
| Calexico | 4,507,080 |
| Calipatria | 84,479 |
| El Centro | 12,932,895 |
| Holtville | 352,158 |
| Imperial | 2,247,894 |
| Westmorland | 170,635 |

| Jurisdiction | Revenue Distributed |
|---------------------------|----------------------|
| Total | \$27,183,056 |
| Inyo County | \$1,634,342 |
| Bishop | 2,194,006 |
| Total | \$3,828,348 |
| Kern County | \$48,600,452 |
| Arvin | 908,180 |
| Bakersfield | 74,638,031 |
| California City | 354,789 |
| Delano | 6,195,079 |
| Maricopa | 27,470 |
| McFarland | 388,154 |
| Ridgecrest | 3,367,974 |
| Shafter | 18,692,355 |
| Taft | 1,523,609 |
| Tehachapi | 3,133,004 |
| Wasco | 1,589,178 |
| Total | \$159,418,274 |
| Kings County | \$2,933,005 |
| Avenal | 338,826 |
| Corcoran | 1,047,251 |
| Hanford | 11,198,613 |
| Lemoore | 2,418,175 |
| Total | \$17,935,870 |
| Lake County | \$3,201,521 |
| Clearlake | 1,734,002 |
| Lakeport | 1,437,011 |
| Total | \$6,372,533 |
| Lassen County | \$1,129,289 |
| Susanville | 1,636,136 |
| Total | \$2,765,425 |
| Los Angeles County | \$69,553,162 |
| Agoura Hills | 4,083,076 |
| Alhambra | 17,236,368 |
| Arcadia | 11,578,755 |
| Artesia | 3,023,346 |
| Avalon | 933,111 |
| Azusa | 5,936,897 |
| Baldwin Park | 6,413,423 |
| Bell | 2,400,530 |
| Bell Gardens | 3,153,263 |
| Bellflower | 6,122,462 |
| Beverly Hills | 37,443,292 |
| Bradbury | 1,934 |
| Burbank | 36,501,456 |
| Calabasas | 5,760,764 |
| Carson | 28,321,022 |
| Cerritos | 34,548,183 |
| Claremont | 4,547,994 |
| Commerce | 22,814,286 |
| Compton | 9,160,613 |
| Covina | 9,458,857 |
| Cudahy | 1,130,074 |

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2018-19 (2 of 4)

| Jurisdiction | Revenue Distributed |
|-----------------------|---------------------|
| Culver City | 21,033,651 |
| Diamond Bar | 5,471,738 |
| Downey | 22,568,964 |
| Duarte | 5,656,133 |
| El Monte | 17,753,267 |
| El Segundo | 11,160,874 |
| Gardena | 12,235,106 |
| Glendale | 45,408,503 |
| Glendora | 9,210,923 |
| Hawaiian Gardens | 970,463 |
| Hawthorne | 17,909,648 |
| Hermosa Beach | 3,064,741 |
| Hidden Hills | 11,841 |
| Huntington Park | 7,043,529 |
| Industry | 34,678,090 |
| Inglewood | 17,732,145 |
| Irwindale | 3,989,884 |
| La Canada Flintridge | 2,878,963 |
| La Habra Heights | 43,408 |
| La Mirada | 11,075,315 |
| La Puente | 3,405,298 |
| La Verne | 4,537,979 |
| Lakewood | 14,388,894 |
| Lancaster | 22,980,662 |
| Lawndale | 3,095,266 |
| Lomita | 1,852,917 |
| Long Beach | 69,195,426 |
| Los Angeles | 581,614,817 |
| Lynwood | 4,436,981 |
| Malibu | 3,597,257 |
| Manhattan Beach | 9,212,806 |
| Maywood | 1,751,732 |
| Monrovia | 10,645,039 |
| Montebello | 13,352,565 |
| Monterey Park | 7,549,959 |
| Norwalk | 12,425,251 |
| Palmdale | 21,142,930 |
| Palos Verdes Estates | 257,007 |
| Paramount | 8,200,057 |
| Pasadena | 37,696,859 |
| Pico Rivera | 9,876,130 |
| Pomona | 17,597,752 |
| Rancho Palos Verdes | 2,563,674 |
| Redondo Beach | 10,399,640 |
| Rolling Hills | 6,445 |
| Rolling Hills Estates | 1,270,497 |
| Rosemead | 5,562,433 |
| San Dimas | 6,649,073 |
| San Fernando | 5,395,155 |
| San Gabriel | 4,276,383 |
| San Marino | 499,559 |
| Santa Clarita | 38,220,614 |

| Jurisdiction | Revenue Distributed |
|-------------------------|------------------------|
| Santa Fe Springs | 27,977,675 |
| Santa Monica | 39,459,199 |
| Sierra Madre | 352,521 |
| Signal Hill | 18,137,708 |
| South El Monte | 5,076,812 |
| South Gate | 11,153,326 |
| South Pasadena | 2,248,655 |
| Temple City | 2,199,118 |
| Torrance | 50,765,956 |
| Vernon | 8,209,552 |
| Walnut | 2,146,159 |
| West Covina | 17,725,550 |
| West Hollywood | 17,626,119 |
| Westlake Village | 4,727,023 |
| Whittier | 10,443,047 |
| Total | \$1,721,925,529 |
| Madera County | \$7,036,450 |
| Chowchilla | 1,625,618 |
| Madera | 8,772,274 |
| Total | \$17,434,342 |
| Marin County | \$4,808,327 |
| Belvedere | 117,706 |
| Corte Madera | 7,925,948 |
| Fairfax | 672,314 |
| Larkspur | 3,060,548 |
| Mill Valley | 3,208,741 |
| Novato | 9,819,524 |
| Ross | 71,100 |
| San Anselmo | 1,281,181 |
| San Rafael | 22,329,940 |
| Sausalito | 2,210,476 |
| Tiburon | 571,037 |
| Total | \$56,076,840 |
| Mariposa County | \$2,105,928 |
| Mendocino County | \$6,475,664 |
| Fort Bragg | 1,771,494 |
| Point Arena | 72,505 |
| Ukiah | 5,780,661 |
| Willits | 1,471,828 |
| Total | \$15,572,152 |
| Merced County | \$9,743,589 |
| Atwater | 3,172,069 |
| Dos Palos | 477,320 |
| Gustine | 237,790 |
| Livingston | 1,415,240 |
| Los Banos | 4,787,010 |
| Merced | 12,633,361 |
| Total | \$32,466,380 |
| Modoc County | \$274,896 |
| Alturas | 630,094 |
| Total | \$904,989 |

| Jurisdiction | Revenue Distributed |
|------------------------|---------------------|
| Mono County | \$663,342 |
| Mammoth Lakes | 2,646,365 |
| Total | \$3,309,707 |
| Monterey County | \$13,140,464 |
| Carmel | 2,582,641 |
| Del Rey Oaks | 438,335 |
| Gonzales | 1,030,743 |
| Greenfield | 1,175,046 |
| King City | 1,431,330 |
| Marina | 2,768,737 |
| Monterey | 8,928,816 |
| Pacific Grove | 1,694,342 |
| Salinas | 31,235,018 |
| Sand City | 2,792,936 |
| Seaside | 8,436,630 |
| Soledad | 1,009,809 |
| Total | \$76,664,847 |
| Napa County | \$11,765,491 |
| American Canyon | 2,687,062 |
| Calistoga | 1,155,794 |
| Napa | 17,920,763 |
| St. Helena | 3,200,082 |
| Yountville | 1,381,709 |
| Total | \$38,110,902 |
| Nevada County | \$2,919,069 |
| Grass Valley | 6,412,768 |
| Nevada City | 1,080,757 |
| Truckee | 4,438,345 |
| Total | \$14,850,938 |
| Orange County | \$8,414,990 |
| Aliso Viejo | 6,229,494 |
| Anaheim | 83,251,206 |
| Brea | 22,438,464 |
| Buena Park | 24,902,097 |
| Costa Mesa | 62,919,668 |
| Cypress | 12,206,407 |
| Dana Point | 5,630,934 |
| Fountain Valley | 12,739,723 |
| Fullerton | 22,721,471 |
| Garden Grove | 23,791,771 |
| Huntington Beach | 41,292,537 |
| Irvine | 67,132,998 |
| La Habra | 11,049,684 |
| La Palma | 2,598,979 |
| Laguna Beach | 5,453,229 |
| Laguna Hills | 5,918,102 |
| Laguna Niguel | 11,846,330 |
| Laguna Woods | 952,910 |
| Lake Forest | 16,049,633 |
| Los Alamitos | 3,552,912 |
| Mission Viejo | 19,289,622 |
| Newport Beach | 39,225,092 |

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2018-19 (3 of 4)

| Jurisdiction | Revenue Distributed |
|-------------------------|----------------------|
| Orange | 45,957,251 |
| Placentia | 6,468,520 |
| Rancho Santa Margarita | 7,056,498 |
| San Clemente | 9,753,934 |
| San Juan Capistrano | 8,981,870 |
| Santa Ana | 51,123,942 |
| Seal Beach | 4,153,951 |
| Stanton | 4,232,443 |
| Tustin | 25,872,601 |
| Villa Park | 225,468 |
| Westminster | 17,272,953 |
| Yorba Linda | 7,565,673 |
| Total | \$698,273,355 |
| Placer County | \$17,739,038 |
| Auburn | 7,925,604 |
| Colfax | 1,408,330 |
| Lincoln | 3,893,823 |
| Loomis | 1,257,034 |
| Rocklin | 15,407,433 |
| Roseville | 54,999,842 |
| Total | \$102,631,104 |
| Plumas County | \$2,144,569 |
| Portola | 267,008 |
| Total | \$2,411,577 |
| Riverside County | \$32,348,337 |
| Banning | 2,919,354 |
| Beaumont | 5,318,317 |
| Blythe | 1,561,977 |
| Calimesa | 948,246 |
| Canyon Lake | 444,223 |
| Cathedral City | 10,198,231 |
| Coachella | 3,737,017 |
| Corona | 45,284,865 |
| Desert Hot Springs | 1,864,318 |
| Eastvale | 9,377,879 |
| Hemet | 12,155,452 |
| Indian Wells | 1,523,725 |
| Indio | 12,766,288 |
| Jurupa Valley | 13,078,408 |
| La Quinta | 9,724,077 |
| Lake Elsinore | 10,346,091 |
| Menifee | 8,765,678 |
| Moreno Valley | 21,255,389 |
| Murrieta | 18,725,424 |
| Norco | 7,516,226 |
| Palm Desert | 20,700,841 |
| Palm Springs | 15,046,077 |
| Perris | 21,851,805 |
| Rancho Mirage | 6,250,064 |
| Riverside | 67,429,890 |
| San Jacinto | 3,383,452 |
| Temecula | 38,277,702 |

| Jurisdiction | Revenue Distributed |
|------------------------------|----------------------|
| Wildomar | 2,259,973 |
| Total | \$405,059,324 |
| Sacramento County | \$93,927,079 |
| Citrus Heights | 12,695,588 |
| Elk Grove | 28,404,546 |
| Folsom | 23,423,272 |
| Galt | 2,322,077 |
| Isleton | 169,243 |
| Rancho Cordova | 19,181,680 |
| Sacramento | 85,091,908 |
| Total | \$265,215,393 |
| San Benito County | \$2,292,716 |
| Hollister | 4,964,669 |
| San Juan Bautista | 212,688 |
| Total | \$7,470,073 |
| San Bernardino County | \$31,139,411 |
| Adelanto | 2,034,881 |
| Apple Valley | 7,087,036 |
| Barstow | 7,489,422 |
| Big Bear Lake | 2,606,117 |
| Chino | 29,943,153 |
| Chino Hills | 8,274,916 |
| Colton | 10,226,805 |
| Fontana | 41,817,204 |
| Grand Terrace | 759,594 |
| Hesperia | 9,930,069 |
| Highland | 2,742,757 |
| Loma Linda | 9,631,358 |
| Montclair | 14,034,437 |
| Needles | 478,962 |
| Ontario | 89,115,342 |
| Rancho Cucamonga | 32,241,808 |
| Redlands | 13,894,946 |
| Rialto | 20,797,340 |
| San Bernardino | 37,985,625 |
| Twentynine Palms | 1,380,263 |
| Upland | 14,373,573 |
| Victorville | 22,553,520 |
| Yucaipa | 3,998,854 |
| Yucca Valley | 3,751,181 |
| Total | \$418,288,575 |
| San Diego County | \$32,099,953 |
| Carlsbad | 38,015,469 |
| Chula Vista | 35,096,291 |
| Coronado | 3,545,680 |
| Del Mar | 2,169,579 |
| El Cajon | 27,239,280 |
| Encinitas | 13,940,363 |
| Escondido | 37,530,810 |
| Imperial Beach | 1,287,862 |
| La Mesa | 13,148,249 |
| Lemon Grove | 5,778,349 |

| Jurisdiction | Revenue Distributed |
|---|----------------------|
| National City | 19,019,738 |
| Oceanside | 21,803,923 |
| Poway | 14,340,223 |
| San Diego | 296,078,863 |
| San Marcos | 18,046,901 |
| Santee | 13,752,868 |
| Solana Beach | 3,341,174 |
| Vista | 17,270,706 |
| Total | \$613,506,282 |
| City and County Of San Francisco | \$211,294,314 |
| San Joaquin County | \$20,710,417 |
| Escalon | 1,109,312 |
| Lathrop | 5,824,064 |
| Lodi | 13,683,747 |
| Manteca | 13,290,563 |
| Ripon | 3,405,645 |
| Stockton | 54,124,448 |
| Tracy | 28,505,262 |
| Total | \$140,653,458 |
| San Luis Obispo County | \$11,932,270 |
| Arroyo Grande | 4,055,099 |
| Atascadero | 4,254,949 |
| Paso Robles | 10,702,200 |
| Grover Beach | 1,570,901 |
| Morro Bay | 1,969,846 |
| Pismo Beach | 3,083,456 |
| San Luis Obispo | 17,652,606 |
| Total | \$55,221,327 |
| San Mateo County | \$28,546,992 |
| Atherton | 221,126 |
| Belmont | 3,632,179 |
| Brisbane | 5,486,214 |
| Burlingame | 14,374,029 |
| Colma | 11,702,118 |
| Daly City | 13,798,273 |
| East Palo Alto | 4,267,230 |
| Foster City | 3,610,957 |
| Half Moon Bay | 2,976,679 |
| Hillsborough | 104,947 |
| Menlo Park | 6,893,646 |
| Millbrae | 3,195,777 |
| Pacifica | 2,263,947 |
| Portola Valley | 195,857 |
| Redwood City | 23,058,981 |
| San Bruno | 7,581,278 |
| San Carlos | 11,903,747 |
| San Mateo | 19,256,816 |
| South San Francisco | 18,630,006 |
| Woodside | 625,260 |
| Total | \$182,326,061 |

SALES AND USE TAXES

TABLE 21A—Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2018-19 (4 of 4)

| Jurisdiction | Revenue Distributed |
|-----------------------------|----------------------|
| Santa Barbara County | \$11,050,681 |
| Buellton | 2,586,510 |
| Carpinteria | 1,919,173 |
| Goleta | 6,911,322 |
| Guadalupe | 393,908 |
| Lompoc | 5,032,371 |
| Santa Barbara | 23,296,780 |
| Santa Maria | 23,337,637 |
| Solvang | 1,463,574 |
| Total | \$75,991,957 |
| Santa Clara County | \$6,069,643 |
| Campbell | 12,089,090 |
| Cupertino | 31,799,696 |
| Gilroy | 19,569,006 |
| Los Altos | 3,013,341 |
| Los Altos Hills | 72,135 |
| Los Gatos | 7,505,407 |
| Milpitas | 25,370,185 |
| Monte Sereno | 11,509 |
| Morgan Hill | 10,539,189 |
| Mountain View | 25,054,269 |
| Palo Alto | 35,456,122 |
| San Jose | 202,995,163 |
| Santa Clara | 57,930,885 |
| Saratoga | 1,189,573 |
| Sunnyvale | 32,519,536 |
| Total | \$471,184,750 |
| Santa Cruz County | \$11,937,869 |
| Capitola | 5,824,893 |
| Santa Cruz | 12,006,757 |
| Scotts Valley | 2,468,735 |
| Watsonville | 8,374,881 |
| Total | \$40,613,135 |
| Shasta County | \$4,484,151 |
| Anderson | 3,249,126 |
| Redding | 25,319,127 |
| Shasta Lake | 839,706 |
| Total | \$33,892,110 |
| Sierra County | \$179,429 |
| Loyalton | 64,870 |
| Total | \$244,299 |
| Siskiyou County | \$1,042,076 |
| Dorris | 26,220 |
| Dunsmuir | 136,770 |
| Etna | 85,945 |
| Fort Jones | 155,979 |
| Montague | 69,422 |
| Mount Shasta | 1,209,908 |
| Tulelake | 132,788 |
| Weed | 1,155,651 |
| Yreka | 2,268,278 |
| Total | \$6,283,038 |

| Jurisdiction | Revenue Distributed |
|--------------------------|----------------------|
| Solano County | \$2,442,142 |
| Benicia | 6,547,405 |
| Dixon | 9,639,469 |
| Fairfield | 23,376,906 |
| Rio Vista | 1,339,821 |
| Suisun | 1,792,581 |
| Vacaville | 21,351,343 |
| Vallejo | 15,546,426 |
| Total | \$82,036,094 |
| Sonoma County | \$22,076,506 |
| Cloverdale | 1,282,100 |
| Cotati | 2,355,849 |
| Healdsburg | 4,826,793 |
| Petaluma | 13,164,140 |
| Rohnert Park | 8,543,472 |
| Santa Rosa | 40,521,767 |
| Sebastopol | 1,976,042 |
| Sonoma | 3,117,205 |
| Windsor | 5,086,814 |
| Total | \$102,950,687 |
| Stanislaus County | \$27,928,683 |
| Ceres | 6,827,862 |
| Hughson | 1,039,996 |
| Modesto | 32,474,722 |
| Newman | 558,955 |
| Oakdale | 3,679,122 |
| Patterson | 5,530,806 |
| Riverbank | 3,664,665 |
| Turlock | 14,529,103 |
| Waterford | 571,919 |
| Total | \$96,805,833 |
| Sutter County | \$3,907,515 |
| Live Oak | 368,814 |
| Yuba City | 14,311,473 |
| Total | \$18,587,802 |
| Tehama County | \$2,107,243 |
| Corning | 3,071,002 |
| Red Bluff | 3,740,644 |
| Tehama | 3,009 |
| Total | \$8,921,898 |
| Trinity County | \$1,125,684 |
| Tulare County | \$13,474,394 |
| Dinuba | 11,794,922 |
| Exeter | 862,244 |
| Farmersville | 649,285 |
| Lindsay | 1,094,150 |
| Porterville | 6,170,335 |
| Tulare | 10,298,456 |
| Visalia | 32,030,083 |
| Woodlake | 591,454 |
| Total | \$76,965,323 |

| Jurisdiction | Revenue Distributed |
|------------------------|------------------------|
| Tuolumne County | \$4,839,440 |
| Sonora | 2,697,302 |
| Total | \$7,536,742 |
| Ventura County | \$10,702,548 |
| Camarillo | 15,195,375 |
| Fillmore | 3,872,866 |
| Moorpark | 4,130,802 |
| Ojai | 1,609,724 |
| Oxnard | 32,709,879 |
| Port Hueneme | 1,420,623 |
| Santa Paula | 2,830,212 |
| Simi Valley | 18,393,952 |
| Thousand Oaks | 31,961,861 |
| Ventura | 26,118,982 |
| Total | \$148,946,824 |
| Yolo County | \$4,552,159 |
| Davis | 7,715,915 |
| West Sacramento | 19,846,022 |
| Winters | 679,163 |
| Woodland | 14,531,062 |
| Total | \$47,324,322 |
| Yuba County | \$4,337,924 |
| Marysville | 2,039,855 |
| Wheatland | 301,570 |
| Total | \$6,679,349 |
| Grand Total | \$7,330,473,882 |

Note: Detail may not compute to total due to rounding

Amounts distributed to:

City and County of San Francisco^a
\$211,294,314

Counties other than San Francisco
\$709,073,810

Cities other than San Francisco
\$6,410,105,757

a. The City and County of San Francisco is listed separately.

SALES AND USE TAXES

TABLE 21B—Revenues Distributed to Counties from County Transportation Tax^a, Fiscal Year 2018-19

| County | Revenue Distributed ^b |
|--------------|----------------------------------|
| Alameda | \$90,420,858 |
| Alpine | 72,549 |
| Amador | 1,221,201 |
| Butte | 9,140,701 |
| Calaveras | 1,048,450 |
| Colusa | 1,127,666 |
| Contra Costa | 45,406,554 |
| Del Norte | 686,074 |
| El Dorado | 6,372,141 |
| Fresno | 39,839,792 |
| Glenn | 1,178,912 |
| Humboldt | 5,182,224 |
| Imperial | 6,786,463 |
| Inyo | 955,824 |
| Kern | 39,538,746 |
| Kings | 4,476,087 |
| Lake | 1,589,848 |
| Lassen | 748,149 |
| Los Angeles | 430,656,065 |
| Madera | 4,370,474 |

| County | Revenue Distributed ^b |
|-----------------|----------------------------------|
| Marin | 14,035,309 |
| Mariposa | 529,926 |
| Mendocino | 3,886,370 |
| Merced | 8,122,541 |
| Modoc | 222,653 |
| Mono | 826,233 |
| Monterey | 19,180,448 |
| Napa | 9,505,235 |
| Nevada | 3,685,294 |
| Orange | 174,913,626 |
| Placer | 25,700,862 |
| Plumas | 595,596 |
| Riverside | 101,234,335 |
| Sacramento | 66,371,376 |
| San Benito | 1,832,435 |
| San Bernardino | 104,641,682 |
| San Diego | 153,246,887 |
| San Francisco | 52,843,182 |
| San Joaquin | 35,171,648 |
| San Luis Obispo | 13,713,342 |

| County | Revenue Distributed ^b |
|---------------|----------------------------------|
| San Mateo | 45,666,734 |
| Santa Barbara | 18,859,040 |
| Santa Clara | 118,209,854 |
| Santa Cruz | 10,147,019 |
| Shasta | 8,455,628 |
| Sierra | 57,554 |
| Siskiyou | 1,556,587 |
| Solano | 20,451,291 |
| Sonoma | 25,768,001 |
| Stanislaus | 24,132,212 |
| Sutter | 4,636,106 |
| Tehama | 2,230,005 |
| Trinity | 277,052 |
| Tulare | 19,205,400 |
| Tuolumne | 1,884,822 |
| Ventura | 37,110,600 |
| Yolo | 11,757,191 |
| Yuba | 1,666,299 |
| Total | \$1,833,149,155 |

Note: Detail may not compute to total due to rounding.

a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

b. These are actual payments to the counties and exclude the CDTFA's administrative charge of \$21,270,780 and the Business and Transportation Agency's administrative charge of \$1,158,658.



SALES AND USE TAXES

**TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
County Districts (1 of 2)**

| District Code | Agency ^a | Rate | Effective Start Date | Effective End Date | County | Revenue Distributed ^a |
|---------------|--|-------|----------------------|--------------------|--------------------------------------|----------------------------------|
| ACHC | Alameda Health Care | 0.005 | 7/1/2004 | 6/30/2034 | Alameda | \$164,198,070 |
| ACTC | Alameda Transportation | 0.005 | 4/1/2015 | 3/31/2022 | Alameda | 163,758,280 |
| ACTI | Alameda Transportation | 0.005 | 4/1/2002 | 3/31/2022 | Alameda | 164,096,696 |
| ACTR | Alameda Contra Costa Transit ^b | 0.005 | 4/1/1970 | None | Alameda | 46,738,069 |
| AMCG | Amador County | 0.005 | 4/1/2009 | None | Amador | 3,225,099 |
| BART | San Francisco Bart District | 0.005 | 4/1/1970 | None | Alameda, Contra Costa, San Francisco | 280,384,942 |
| CCTA | Contra Costa Transportation | 0.005 | 4/1/1989 | 3/31/2034 | Contra Costa | 95,476,108 |
| DNCF | Del Norte Fairgrounds | 0.003 | 4/1/2015 | 3/31/2022 | Del Norte | 746,819 |
| FCPL | County Treasurer | 0.001 | 4/1/1999 | 3/31/2029 | Fresno | 19,086,085 |
| FCTA | Fresno County Transportation | 0.005 | 7/1/1987 | 6/30/2027 | Fresno | 78,738,984 |
| FCZA | Fresno County Zoo Authority | 0.001 | 4/1/2005 | 3/31/2025 | Fresno | 15,111,821 |
| HBGT | Humboldt County | 0.005 | 4/1/2015 | None | Humboldt | 10,844,103 |
| IMTA | Imperial County | 0.005 | 4/1/1990 | 3/31/2050 | Imperial | 14,976,773 |
| INRC | County of Inyo | 0.005 | 10/1/1988 | None | Inyo | 2,105,357 |
| LACH | Los Angeles County Measure H | 0.003 | 10/1/2017 | 9/30/2027 | Los Angeles | 392,530,990 |
| LACT | Los Angeles Transportation | 0.005 | 7/1/1982 | None | Los Angeles | 865,940,367 |
| LAMA | La County Traffic Improvement | 0.005 | 7/1/2017 | 6/30/2039 | Los Angeles | 860,477,814 |
| LAMT | Los Angeles Metro | 0.005 | 7/1/2009 | 6/30/2039 | Los Angeles | 866,169,718 |
| LATC | Los Angeles County Transportation | 0.005 | 4/1/1991 | None | Los Angeles | 865,938,459 |
| MCHC | Mariposa Healthcare | 0.005 | 4/1/2005 | 3/31/2025 | Mariposa | 1,396,019 |
| MCTC | Madera Transportation | 0.005 | 4/1/2007 | 3/31/2027 | Madera | 10,398,296 |
| META | Merced Transportation | 0.005 | 4/1/2017 | 3/31/2047 | Merced | 18,877,204 |
| MLST | Mendocino Library | 0.001 | 4/1/2012 | 3/31/2028 | Mendocino | 2,012,747 |
| MMHT | Mendocino | 0.005 | 4/1/2018 | 3/31/2023 | Mendocino | 8,225,526 |
| MPSF | Marin Parks Open Space Farmland | 0.003 | 4/1/2013 | 3/31/2022 | Marin | 14,038,918 |
| MSTD | Monterey-Salinas Mst | 0.001 | 4/1/2015 | 3/31/2030 | Monterey-Salinas | 9,648,822 |
| MTSF | Monterey Transportation | 0.004 | 4/1/2017 | 3/31/2047 | Monterey | 29,632,411 |
| MUNI | San Francisco Municipal Railway ^b | 0.005 | 4/1/1970 | None | San Francisco | 46,738,069 |
| NCFP | County of Napa | 0.005 | 7/1/1998 | 6/30/2018 | Napa | 4,307,119 |
| NEVL | Nevada Library | 0.003 | 4/1/2017 | 3/31/2032 | Nevada | 4,209,340 |
| NVTA | Napa Valley Transportation Authority | 0.005 | 7/1/2018 | 6/30/2043 | Napa | 16,331,236 |
| OCTA | Orange Local Transportation | 0.005 | 4/1/1991 | 3/31/2041 | Orange | 330,651,726 |
| RCTC | Riverside Transportation | 0.005 | 7/1/1989 | 6/30/2039 | Riverside | 197,642,430 |
| SAPD | Sonoma County | 0.003 | 4/1/2011 | 3/31/2031 | Sonoma | 26,268,138 |
| SBAB | Santa Barbara County | 0.005 | 4/1/1990 | 3/31/2040 | Santa Barbara | 40,506,959 |
| SBCS | San Benito County | 0.010 | 4/1/2019 | 3/31/2049 | San Benito | 457,137 |
| SBER | San Bernardino County | 0.005 | 4/1/1990 | 3/31/2040 | San Bernardino | 180,486,500 |
| SCCR | Santa Clara Retail | 0.001 | 4/1/2013 | None | Santa Clara | 56,409,755 |
| SCCT | Santa Clara County Transportation | 0.005 | 10/1/1976 | None | Santa Clara | 232,675,478 |
| SCLM | Sonoma County Library | 0.001 | 4/1/2017 | 3/31/2027 | Sonoma | 12,664,522 |
| SCMT | Santa Cruz Metropolitan | 0.005 | 1/1/1979 | None | Santa Cruz | 22,122,381 |
| SCPS | Sonoma County | 0.001 | 4/1/2019 | 3/31/2029 | Sonoma | 769,212 |
| SCVT | Santa Clara Valley Transportattion | 0.005 | 4/1/2006 | 3/31/2036 | Santa Clara | 232,661,560 |
| SCZT | Santa Cruz Transportation | 0.005 | 4/1/2017 | 3/31/2047 | Santa Cruz | 21,982,020 |
| SDTC | San Diego Transportation | 0.005 | 4/1/1988 | 3/31/2048 | San Diego | 312,303,669 |
| SFPF | San Francisco Public Finance | 0.003 | 10/1/1993 | None | San Francisco | 56,079,926 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.

SALES AND USE TAXES

**TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
County Districts (2 of 2)**

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | County | Revenue Distributed ^a |
|-----------------------------------|-----------------------------------|-------|----------------------|--------------------|---------------|----------------------------------|
| SFTA | San Francisco County | 0.005 | 4/1/1990 | None | San Francisco | 113,257,830 |
| SJTA | San Joaquin Transportation | 0.005 | 4/1/1991 | 3/31/2041 | San Joaquin | 64,016,353 |
| SLFR | Stanislaus Measure L | 0.005 | 4/1/2017 | 3/31/2042 | Stanislaus | \$45,035,204 |
| SLPL | Solano County Public Library | 0.001 | 10/1/1998 | 9/30/2030 | Solano | 9,670,039 |
| SMCT | San Mateo Transportation | 0.005 | 7/1/1982 | None | San Mateo | 98,346,180 |
| SMGT | Santa Mateo Retail | 0.005 | 4/1/2013 | 3/31/2043 | San Mateo | 98,604,386 |
| SMRT | Sonoma Marin Rail | 0.003 | 4/1/2009 | 3/31/2029 | Sonoma | 40,076,435 |
| SMTA | San Mateo Transportation | 0.005 | 1/1/1989 | 12/31/2033 | San Mateo | 98,346,042 |
| SNTA | Sonoma County Transportation | 0.003 | 4/1/2005 | 3/31/2025 | Sonoma | 26,281,114 |
| STAT | Sacramento Transportation | 0.005 | 4/1/1989 | 3/31/2039 | Sacramento | 129,423,897 |
| STCL | Stanislaus Library | 0.001 | 7/1/1995 | 6/30/2030 | Stanislaus | 10,950,500 |
| SVTB | Santa Clara Valley Transportation | 0.001 | 7/1/2012 | 6/30/2042 | Santa Clara | 56,437,767 |
| SVTS | Silicone Valley Transportation | 0.005 | 4/1/2017 | 3/31/2047 | Santa Clara | 230,937,229 |
| SZPL | Santa Cruz County | 0.003 | 4/1/1997 | None | Santa Cruz | 10,946,530 |
| TAMC | Transportation Authority of Marin | 0.005 | 4/1/2005 | 3/31/2049 | Marin | 28,371,547 |
| TCTA | Tulare Transportation | 0.005 | 4/1/2007 | 3/31/2037 | Tulare | 33,568,699 |
| YCUA | Yuba County | 0.010 | 4/1/2019 | 3/31/2029 | Yuba | 244,374 |
| Total for County Districts | | | | | | \$7,894,555,801 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.



SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
City Districts (1 of 6)

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | City (County) | Revenue Distributed ^a |
|---------------|---------------------|-------|----------------------|--------------------|--|----------------------------------|
| ACGT | Alameda | 0.005 | 4/1/2019 | None | Alameda (Alameda County) | \$296,848 |
| ALBG | Albany | 0.005 | 4/1/2013 | None | Albany (Alameda County) | 1,517,972 |
| ANDG | Anderson | 0.005 | 10/1/2014 | None | Anderson (Shasta County) | 1,564,390 |
| ACCT | Angels Camp | 0.005 | 4/1/2019 | None | Angels Camp (Calaveras County) | 24,713 |
| ANTG | Antioch | 0.005 | 4/1/2014 | 3/31/2019 | Antioch (Contra Costa County) | 6,825,963 |
| ANTG | Antioch | 0.010 | 4/1/2019 | 3/31/2039 | Antioch (Contra Costa County) | 812,368 |
| ARGF | Arcata | 0.008 | 4/1/2009 | 3/31/2029 | Arcata (Humboldt County) | 2,189,396 |
| ARGD | Arroyo Grande | 0.005 | 4/1/2007 | None | Arroyo Grande (San Luis Obispo County) | 2,262,418 |
| ARVN | Arvin | 0.010 | 4/1/2009 | None | Arvin (Kern County) | 1,808,640 |
| ATAC | Atascadero | 0.005 | 4/1/2015 | 3/31/2027 | Atascadero (San Luis Obispo County) | 2,409,512 |
| ATWS | Atwater | 0.005 | 7/1/2013 | 6/30/2023 | Atwater (Merced County) | 1,967,854 |
| AMHC | Avalon | 0.005 | 10/1/2000 | None | Avalon (Los Angeles County) | 626,891 |
| BCSV | Bakersfield | 0.010 | 4/1/2019 | None | Bakersfield (Kern County) | 3,985,417 |
| BAGT | Barstow | 0.010 | 4/1/2019 | None | Barstow (San Bernardino County) | 440,875 |
| BMTG | Belmont | 0.005 | 4/1/2017 | 3/31/2047 | Belmont (San Mateo County) | 1,800,149 |
| BNCG | Benicia | 0.010 | 4/1/2015 | None | Benicia (Solano County) | 6,019,031 |
| BCGT | Burbank | 0.008 | 4/1/2019 | None | Burbank (Los Angeles County) | 1,406,507 |
| BUEG | Burlingame | 0.003 | 4/1/2018 | None | Burlingame (San Mateo County) | 2,367,420 |
| CXGF | Calexico | 0.005 | 10/1/2010 | 9/30/2030 | Calexico (Imperial County) | 2,779,478 |
| CMPL | Campbell | 0.003 | 4/1/2009 | None | Campbell (Santa Clara County) | 2,921,848 |
| CPGT | Capitola | 0.003 | 4/1/2005 | 12/31/2027 | Capitola (Santa Cruz County) | 1,044,924 |
| CPRG | Capitola | 0.003 | 4/1/2013 | None | Capitola (Santa Cruz County) | 1,042,893 |
| CBSG | Carmel by-the-Sea | 0.010 | 4/1/2013 | 3/31/2023 | Carmel by-the-Sea (Monterey County) | 3,012,788 |
| CLGT | Carpinteria | 0.013 | 4/1/2019 | None | Carpinteria (Santa Barbara County) | 141,461 |
| CCGT | Cathedral City | 0.010 | 10/1/2010 | None | Cathedral City (Riverside County) | 7,110,692 |
| CRPS | Ceres | 0.005 | 4/1/2008 | None | Ceres (Stanislaus County) | 3,586,834 |
| CPST | Chowchilla | 0.010 | 4/1/2019 | 3/31/2027 | Chowchilla (Madera County) | 87,878 |
| CLVT | Chula Vista | 0.005 | 10/1/2018 | None | Chula Vista (San Diego County) | 10,826,468 |
| CVGT | Chula Vista | 0.005 | 4/1/2017 | 3/31/2027 | Chula Vista (San Diego County) | 19,727,422 |
| CMMG | City of Commerce | 0.005 | 4/1/2013 | None | City of Commerce (San Diego County) | 8,796,441 |
| CLPS | Clearlake | 0.005 | 7/1/1995 | None | Clearlake (Lake County) | 978,941 |
| CRMI | Clearlake | 0.010 | 4/1/2017 | 3/31/2037 | Clearlake (Lake County) | 1,962,455 |
| COAC | Coachella | 0.010 | 4/1/2015 | None | Coachella (Riverside County) | 5,007,539 |
| COGT | Coalinga | 0.010 | 4/1/2019 | 3/31/2029 | Coalinga (Fresno County) | 60,813 |
| COMG | Compton | 0.010 | 10/1/2016 | None | Compton (Los Angeles County) | 11,340,540 |
| CNCD | Concord | 0.005 | 4/1/2011 | 3/31/2025 | Concord (Contra Costa County) | 14,071,063 |
| CRCG | Corcoran | 0.010 | 10/1/2017 | None | Corcoran (Kings County) | 1,380,936 |
| CORG | Corning | 0.005 | 10/1/2016 | None | Corning (Tehama County) | 1,159,465 |
| CMGT | Corte Madera | 0.005 | 4/1/2014 | 3/31/2020 | Corte Madera (Marin County) | 1,233,248 |
| CTMG | Corte Madera | 0.008 | 10/1/2018 | None | Corte Madera (Marin County) | 2,230,393 |
| COTI | Cotati | 0.010 | 10/1/2014 | 9/30/2023 | Cotati (Sonoma County) | 2,461,687 |
| CCTU | Covina | 0.008 | 4/1/2019 | None | Covina (Los Angeles County) | 405,152 |
| CTCT | Cudahy | 0.008 | 4/1/2019 | 3/31/2029 | Cudahy (Los Angeles County) | 42,242 |
| CLEG | Culver | 0.005 | 4/1/2013 | 3/31/2023 | Culver (Los Angeles County) | 10,005,265 |
| CSPT | Culver City | 0.003 | 4/1/2019 | None | Culver City (Los Angeles County) | 271,268 |
| DVSG | Davis | 0.010 | 10/1/2014 | 12/31/2020 | Davis (Yolo County) | 8,492,089 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.

SALES AND USE TAXES

TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
City Districts (2 of 6)

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | City (County) | Revenue Distributed ^a |
|---------------|---------------------|-------|----------------------|--------------------|---|----------------------------------|
| DELG | Del Mar | 0.010 | 4/1/2017 | None | Del Mar (San Diego County) | \$2,774,558 |
| DLRY | Del Rey Oaks | 0.010 | 4/1/2007 | 3/31/2022 | Del Rey Oaks (Monterey County) | 569,392 |
| DROG | Del Rey Oaks | 0.005 | 4/1/2015 | None | Del Rey Oaks (Monterey County) | 283,387 |
| DLNO | Delano | 0.010 | 4/1/2008 | 3/31/2028 | Delano (Monterey County) | 5,771,190 |
| DNBA | Dinuba | 0.008 | 4/1/2006 | None | Dinuba (Tulare County) | 2,166,425 |
| DWYG | Downey | 0.005 | 4/1/2017 | 3/31/2037 | Downey (Los Angeles County) | 10,175,969 |
| DUNS | Dunsmuir | 0.005 | 4/1/2016 | 3/31/2026 | Dunsmuir (Siskiyou County) | 108,504 |
| EPAG | East Palo Alto | 0.005 | 4/1/2017 | None | East Palo Alto (San Mateo County) | 2,064,875 |
| ECGF | El Cajon | 0.005 | 4/1/2009 | 3/31/2029 | El Cajon (San Diego County) | 10,333,154 |
| ECTG | El Centro | 0.005 | 4/1/2017 | 6/30/2047 | El Centro (Imperial County) | 5,560,453 |
| ECSI | El Cerrito | 0.005 | 7/1/2008 | None | El Cerrito (Contra Costa County) | 1,640,465 |
| ELCG | El Cerrito | 0.010 | 4/1/2015 | 3/31/2027 | El Cerrito (Contra Costa County) | 3,276,014 |
| EMGF | El Monte | 0.005 | 4/1/2009 | 3/31/2029 | El Monte (Los Angeles County) | 5,388,547 |
| ERKA | Eureka | 0.003 | 4/1/2009 | None | Eureka (Humboldt County) | 2,163,522 |
| ERST | Eureka | 0.005 | 4/1/2011 | 6/30/2021 | Eureka (Humboldt County) | 4,374,488 |
| FAXG | Fairfax | 0.008 | 4/1/2017 | 3/31/2027 | Fairfax (Marin County) | 710,005 |
| FLDG | Fairfield | 0.010 | 4/1/2013 | 3/31/2033 | Fairfield (Solano County) | 19,990,812 |
| FAMG | Farmersville | 0.005 | 4/1/2018 | None | Farmersville (Tulare County) | 386,633 |
| FMGT | Farmersville | 0.005 | 4/1/2005 | None | Farmersville (Tulare County) | 391,392 |
| FBCS | Fort Bragg | 0.005 | 1/1/2005 | 12/31/2024 | Fort Bragg (Mendocino County) | 915,427 |
| FBSS | Fort Bragg | 0.005 | 7/1/2012 | None | Fort Bragg (Mendocino County) | 915,203 |
| FOGT | Fortuna | 0.008 | 4/1/2017 | None | Fortuna (Humboldt County) | 1,559,832 |
| FVGT | Fountain Valley | 0.010 | 4/1/2017 | 3/31/2037 | Fountain Valley (Orange County) | 13,012,781 |
| FCGT | Fowler | 0.010 | 4/1/2019 | None | Fowler (Fresno County) | 94,499 |
| GLTS | Galt Transportation | 0.005 | 4/1/2009 | None | Galt Transportation (Sacramento County) | 1,566,868 |
| GGGT | Garden Grove | 0.010 | 4/1/2019 | None | Garden Grove (Orange County) | 1,181,787 |
| GCGT | Glendale | 0.008 | 4/1/2019 | None | Glendale (Los Angeles County) | 1,869,995 |
| GZGT | Gonzales | 0.005 | 4/1/2015 | 3/31/2025 | Gonzales (Los Angeles County) | 597,928 |
| GRVG | Grass Valley | 0.010 | 10/1/2018 | None | Grass Valley (Nevada County) | 3,166,761 |
| GVGT | Grass Valley | 0.005 | 4/1/2013 | 9/30/2018 | Grass Valley (Nevada County) | 1,332,538 |
| GFGT | Greenfield | 0.010 | 10/1/2012 | None | Greenfield (Monterey County) | 1,499,823 |
| GRFD | Greenfield | 0.008 | 4/1/2016 | 3/31/2021 | Greenfield (Monterey County) | 1,150,916 |
| GRBH | Grover Beach | 0.005 | 4/1/2007 | None | Grover Beach (San Luis Obispo County) | 842,728 |
| GUAD | Guadalupe | 0.003 | 4/1/2015 | 9/30/2023 | Guadalupe (Santa Barbara County) | 144,557 |
| GSTG | Gustine | 0.005 | 4/1/2010 | None | Gustine (Merced County) | 342,169 |
| HAWG | Hawthorne | 0.008 | 4/1/2018 | None | Hawthorne (Los Angeles County) | 10,217,021 |
| HWDG | Hayward | 0.005 | 10/1/2014 | 12/31/2034 | Hayward (Alameda County) | 16,320,197 |
| HDBG | Healdsburg | 0.005 | 4/1/2013 | 3/31/2023 | Healdsburg (Sonoma County) | 2,115,603 |
| HMG | Hemet | 0.010 | 4/1/2017 | 3/31/2027 | Hemet (Riverside County) | 11,450,909 |
| HTGT | Hercules | 0.005 | 10/1/2012 | None | Hercules (Contra Costa County) | 1,266,488 |
| HLST | Hollister | 0.010 | 4/1/2008 | 3/31/2038 | Hollister (San Benito County) | 6,096,485 |
| HTPG | Huntington Park | 0.008 | 10/1/2018 | None | Huntington Park (Los Angeles County) | 2,602,541 |
| HPST | Huron | 0.010 | 4/1/2014 | None | Huron (Fresno County) | 378,235 |
| INGT | Indio | 0.010 | 4/1/2017 | 3/31/2037 | Indio (Riverside County) | 11,157,796 |
| IGWD | Inglewood | 0.005 | 4/1/2007 | None | Inglewood (Los Angeles County) | 9,934,614 |
| ISGT | Isleton | 0.005 | 4/1/2017 | 3/31/2022 | Isleton (Sacramento County) | 80,273 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.

SALES AND USE TAXES

**TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
City Districts (3 of 6)**

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | City (County) | Revenue Distributed ^a |
|---------------|---------------------|-------|----------------------|--------------------|------------------------------------|----------------------------------|
| ISLS | Isleton | 0.005 | 10/1/2016 | 9/30/2021 | Isleton (Sacramento County) | \$76,497 |
| KCGT | Kerman | 0.010 | 4/1/2019 | None | Kerman (Sacramento County) | 116,117 |
| KCTU | King City | 0.010 | 4/1/2019 | 3/31/2029 | King City (Monterey County) | 108,670 |
| KING | King City | 0.005 | 4/1/2015 | 3/31/2019 | King City (Monterey County) | 792,479 |
| KBTG | Kingsburg | 0.010 | 10/1/2018 | 9/30/2029 | Kingsburg (Fresno County) | 793,291 |
| LHBR | La Habra | 0.005 | 4/1/2009 | 12/31/2028 | La Habra (Orange County) | 5,734,381 |
| LMSA | La Mesa | 0.008 | 4/1/2009 | 3/31/2029 | La Mesa (San Diego County) | 8,959,913 |
| LAPG | La Palma | 0.010 | 4/1/2017 | None | La Palma (Orange County) | 2,844,838 |
| LPCT | La Puente | 0.005 | 4/1/2019 | None | La Puente (Los Angeles County) | 91,771 |
| LOUG | La Quinta | 0.010 | 4/1/2017 | None | La Quinta (Riverside County) | 10,718,210 |
| LAKG | Lakeport | 0.010 | 4/1/2017 | None | Lakeport (Lake County) | 1,523,027 |
| LPGT | Lakeport | 0.005 | 4/1/2005 | None | Lakeport (Lake County) | 765,325 |
| LSGT | Larkspur | 0.008 | 4/1/2018 | None | Larkspur (Marin County) | 2,320,242 |
| LTHG | Lathrop | 0.010 | 4/1/2013 | None | Lathrop (San Joaquin County) | 6,177,366 |
| LCGT | Lawndale | 0.008 | 4/1/2019 | None | Lawndale (Los Angeles County) | 132,488 |
| LDSG | Lindsay | 0.010 | 10/1/2017 | None | Lindsay (Tulare County) | 1,079,340 |
| LOGT | Lodi | 0.005 | 4/1/2019 | None | Lodi (San Joaquin County) | 359,223 |
| LBTG | Long Beach | 0.010 | 1/1/2017 | 12/31/2022 | Long Beach (Los Angeles County) | 64,426,150 |
| LOOG | Loomis | 0.003 | 4/1/2017 | 3/31/2027 | Loomis (Placer County) | 685,933 |
| LBGT | Los Banos | 0.005 | 4/1/2019 | 3/31/2034 | Los Banos (Merced County) | 146,463 |
| LBPS | Los Banos | 0.005 | 4/1/2005 | None | Los Banos (Merced County) | 2,696,884 |
| LGGT | Los Gatos | 0.001 | 4/1/2019 | 3/31/2039 | Los Gatos (Santa Clara County) | 44,999 |
| LWDG | Lynwood | 0.010 | 4/1/2017 | 3/31/2027 | Lynwood (Santa Clara County) | 5,294,391 |
| MADG | Madera | 0.005 | 4/1/2017 | None | Madera (Madera County) | 5,116,716 |
| MLPR | Mammoth | 0.005 | 10/1/2008 | None | Mammoth (Madera County) | 1,445,965 |
| MTPS | Manteca | 0.005 | 4/1/2007 | None | Manteca (Mono County) | 6,818,681 |
| MCNT | Marina | 0.015 | 4/1/2019 | 3/31/2034 | Marina (Monterey County) | 296,116 |
| MRNA | Marina | 0.010 | 4/1/2011 | 3/31/2019 | Marina (Monterey County) | 3,219,682 |
| MCGT | Martinez | 0.005 | 4/1/2019 | 3/31/2034 | Martinez (Contra Costa County) | 235,000 |
| MRMS | Martinez | 0.005 | 4/1/2017 | 3/31/2032 | Martinez (Contra Costa County) | 3,742,392 |
| MARG | Marysville | 0.010 | 10/1/2016 | 9/30/2026 | Marysville (Yuba County) | 2,886,773 |
| MENG | Menifee | 0.010 | 4/1/2017 | None | Menifee (Riverside County) | 11,077,902 |
| MRCB | Merced | 0.005 | 4/1/2006 | 3/31/2026 | Merced (Merced County) | 6,682,848 |
| MTGR | Montclair | 0.003 | 4/1/2005 | None | Montclair (San Bernardino County) | 2,410,322 |
| MTRS | Monterey | 0.010 | 4/1/2015 | 3/31/2027 | Monterey (Monterey County) | 10,096,694 |
| MGAG | Moraga | 0.010 | 4/1/2013 | 3/31/2033 | Moraga (Contra Costa County) | 1,960,265 |
| MRBY | Morro Bay | 0.005 | 4/1/2007 | None | Morro Bay (San Luis Obispo County) | 1,074,789 |
| MTSH | Mount Shasta | 0.003 | 10/1/2011 | None | Mount Shasta (Siskiyou County) | 272,348 |
| MUGT | Murrieta | 0.010 | 4/1/2019 | None | Murrieta (Siskiyou County) | 953,416 |
| NCGT | National City | 0.010 | 10/1/2006 | 9/30/2036 | National City (San Diego County) | 12,209,001 |
| NVSI | Nevada | 0.005 | 4/1/2007 | 3/31/2023 | Nevada (San Diego County) | 650,685 |
| NVSP | Nevada City | 0.004 | 4/1/2017 | None | Nevada City (Nevada County) | 483,076 |
| NEGT | Newark | 0.005 | 4/1/2017 | 3/31/2042 | Newark (Alameda County) | 4,953,207 |
| NOGT | Norco | 0.010 | 4/1/2019 | None | Norco (Riverside County) | 322,778 |
| NOTO | Novato | 0.003 | 4/1/2016 | None | Novato (Marin County) | 2,883,915 |
| ODGT | Oakdale | 0.005 | 4/1/2012 | 3/31/2020 | Oakdale (Stanislaus County) | 2,033,925 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.

SALES AND USE TAXES

**TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
City Districts (4 of 6)**

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | City (County) | Revenue Distributed ^a |
|---------------|---------------------|-------|----------------------|--------------------|--|----------------------------------|
| OTGT | Oceanside | 0.005 | 4/1/2019 | 3/31/2026 | Oceanside (San Diego County) | \$642,169 |
| ORGT | Orinda | 0.005 | 4/1/2013 | 3/31/2023 | Orinda (Contra Costa County) | 1,218,754 |
| ORDG | Orland | 0.005 | 4/1/2017 | None | Orland (Glenn County) | 996,859 |
| OCGT | Oroville | 0.010 | 4/1/2019 | 3/31/2025 | Oroville (Butte County) | 292,586 |
| OXND | Oxnard | 0.005 | 4/1/2009 | 3/31/2029 | Oxnard (Ventura County) | 14,942,123 |
| PGRV | Pacific Grove | 0.010 | 10/1/2008 | None | Pacific Grove (Monterey County) | 2,198,672 |
| PLSS | Palm Springs | 0.005 | 4/1/2018 | None | Palm Springs (Riverside County) | 7,626,480 |
| PSGT | Palm Springs | 0.010 | 4/1/2012 | None | Palm Springs (Riverside County) | 15,754,808 |
| PTTG | Paradise | 0.005 | 4/1/2015 | 3/31/2031 | Paradise (Butte County) | 1,514,348 |
| PCTU | Pasadena | 0.008 | 4/1/2019 | None | Pasadena (Los Angeles County) | 1,307,847 |
| PRBG | Paso Robles | 0.005 | 4/1/2013 | 3/31/2025 | Paso Robles (Los Angeles County) | 5,072,884 |
| PCRV | Pico Rivera | 0.010 | 4/1/2009 | None | Pico Rivera (Los Angeles County) | 9,206,201 |
| PNGT | Pinole | 0.005 | 4/1/2015 | None | Pinole (Contra Costa County) | 2,157,348 |
| PNLE | Pinole | 0.005 | 4/1/2007 | None | Pinole (Contra Costa County) | 2,163,239 |
| PSMO | Pismo Beach | 0.005 | 10/1/2008 | 3/31/2027 | Pismo Beach (San Luis Obispo County) | 1,573,310 |
| PPTG | Pittsburg | 0.005 | 10/1/2012 | 6/30/2035 | Pittsburg (Contra Costa County) | 4,697,311 |
| PLAT | Placentia | 0.010 | 4/1/2019 | None | Placentia (Orange County) | 341,332 |
| PLPS | Placerville | 0.003 | 4/1/1999 | None | Placerville (El Dorado County) | 1,096,334 |
| PLST | Placerville | 0.003 | 4/1/2011 | 3/31/2041 | Placerville (El Dorado County) | 1,095,950 |
| PVWS | Placerville | 0.005 | 4/1/2017 | 3/31/2037 | Placerville (El Dorado County) | 2,213,156 |
| PLGT | Pleasant Hill | 0.005 | 4/1/2017 | 3/31/2037 | Pleasant Hill (Contra Costa County) | 4,349,550 |
| PARS | Point Arena | 0.005 | 4/1/2004 | None | Point Arena (Mendocino County) | 47,486 |
| PCGT | Pomona | 0.008 | 4/1/2019 | None | Pomona (Los Angeles County) | 729,079 |
| PHGT | Port Hueneme | 0.010 | 4/1/2019 | None | Port Hueneme (Ventura County) | 106,653 |
| PTHN | Port Hueneme | 0.005 | 4/1/2009 | None | Port Hueneme (Ventura County) | 1,046,549 |
| PRTT | Porterville | 0.010 | 4/1/2019 | None | Porterville (Tulare County) | 365,260 |
| PTVL | Porterville | 0.005 | 4/1/2006 | None | Porterville (Tulare County) | 3,792,138 |
| RHCG | Rancho Cordova | 0.005 | 4/1/2015 | None | Rancho Cordova (Sacramento County) | 8,643,129 |
| RDBF | Red Bluff | 0.003 | 4/1/2015 | 3/31/2031 | Red Bluff (Tehama County) | 1,105,482 |
| RWGT | Redwood City | 0.005 | 4/1/2019 | None | Redwood City (San Mateo County) | 565,562 |
| RDPS | Reedley | 0.005 | 7/1/2008 | None | Reedley (Fresno County) | 1,220,757 |
| RMGT | Richmond | 0.005 | 4/1/2005 | None | Richmond (Contra Costa County) | 9,140,747 |
| RHMG | Richmond | 0.005 | 4/1/2015 | None | Richmond (Contra Costa County) | 9,121,073 |
| RIDG | Ridgecrest | 0.010 | 4/1/2017 | 3/31/2025 | Ridgecrest (Kern County) | 4,381,842 |
| RDGT | Rio Dell | 0.010 | 4/1/2015 | 3/31/2024 | Rio Dell (Humboldt County) | 276,554 |
| RVGG | Rio Vista | 0.008 | 4/1/2013 | 3/31/2022 | Rio Vista (Solano County) | 1,099,627 |
| RIVG | Riverside | 0.010 | 4/1/2017 | 3/31/2036 | Riverside (Riverside County) | 62,600,603 |
| RPGF | Rohnert Park | 0.005 | 10/1/2010 | None | Rohnert Park (Sonoma County) | 4,610,077 |
| RCGT | Roseville | 0.005 | 4/1/2019 | None | Roseville (Placer County) | 1,246,130 |
| SCNT | Sacramento | 0.010 | 4/1/2019 | None | Sacramento (Sacramento County) | 5,997,238 |
| SACG | Sacramento | 0.005 | 4/1/2013 | 3/31/2019 | Sacramento (Sacramento County) | 47,137,661 |
| SLGT | Salinas | 0.010 | 4/1/2015 | 3/31/2030 | Salinas (Monterey County) | 27,179,977 |
| SLNS | Salinas | 0.005 | 4/1/2006 | None | Salinas (Monterey County) | 13,526,569 |
| SAGT | San Anselmo | 0.005 | 4/1/2014 | 3/31/2024 | San Anselmo (Marin County) | 925,636 |
| SBRN | San Bernardino | 0.003 | 4/1/2007 | 3/31/2022 | San Bernardino (San Bernardino County) | 9,453,482 |
| SNFE | San Fernando | 0.005 | 10/1/2013 | None | San Fernando (Los Angeles County) | 2,574,327 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.

SALES AND USE TAXES

**TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
City Districts (5 of 6)**

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | City (County) | Revenue Distributed ^a |
|---------------|---------------------|-------|----------------------|--------------------|--|----------------------------------|
| SJGT | San Jose | 0.003 | 10/1/2016 | 9/30/2031 | San Jose (Santa Clara County) | \$46,270,196 |
| SJBG | San Juan Bautista | 0.008 | 4/1/2005 | None | San Juan Bautista (Santa Clara County) | 398,185 |
| SLDG | San Leandro | 0.005 | 4/1/2015 | 3/31/2045 | San Leandro (Alameda County) | 12,247,122 |
| SLOG | San Luis Obispo | 0.005 | 4/1/2007 | 3/31/2023 | San Luis Obispo (San Luis Obispo County) | 8,292,497 |
| SMTG | San Mateo | 0.003 | 4/1/2010 | 3/31/2048 | San Mateo (San Mateo County) | 5,945,078 |
| SPGT | San Pablo | 0.005 | 10/1/2012 | 9/30/2017 | San Pablo (Contra Costa County) | 2,565 |
| SPRS | San Pablo | 0.003 | 10/1/2017 | 9/30/2022 | San Pablo (Contra Costa County) | 834,922 |
| SPES | San Pablo | 0.003 | 10/1/2014 | None | San Pablo (Contra Costa County) | 836,342 |
| SREF | San Rafael | 0.008 | 4/1/2014 | 3/31/2034 | San Rafael (Contra Costa County) | 12,609,466 |
| SANG | Sand City | 0.010 | 4/1/2015 | None | Sand City (Monterey County) | 2,469,094 |
| SGPS | Sanger | 0.008 | 7/1/2008 | 6/30/2028 | Sanger (Fresno County) | 2,242,002 |
| SATU | Santa Ana | 0.015 | 4/1/2019 | 3/31/2029 | Santa Ana (Orange County) | 4,216,495 |
| SBIG | Santa Barbara | 0.010 | 4/1/2018 | None | Santa Barbara (Orange County) | 23,276,323 |
| SCCA | Santa Cruz | 0.005 | 4/1/2019 | 3/31/2031 | Santa Cruz (Santa Cruz County) | 364,587 |
| SCGT | Santa Cruz | 0.003 | 10/1/2018 | None | Santa Cruz (Santa Cruz County) | 1,705,429 |
| STCZ | Santa Cruz | 0.005 | 4/1/2007 | None | Santa Cruz (Santa Cruz County) | 6,639,906 |
| SFST | Santa Fe Springs | 0.010 | 4/1/2019 | None | Santa Fe Springs (Los Angeles County) | 1,394,968 |
| SMAG | Santa Maria | 0.003 | 10/1/2012 | 3/31/2019 | Santa Maria (Santa Barbara County) | 4,512,206 |
| SMTU | Santa Maria | 0.010 | 4/1/2019 | None | Santa Maria (Santa Barbara County) | 1,161,103 |
| SAMG | Santa Monica | 0.010 | 4/1/2017 | None | Santa Monica (Los Angeles County) | 33,312,710 |
| SPLT | Santa Paula | 0.010 | 4/1/2017 | 3/31/2037 | Santa Paula (Ventura County) | 3,213,352 |
| SRCT | Santa Rosa | 0.003 | 4/1/2019 | 3/31/2025 | Santa Rosa (Sonoma County) | 570,254 |
| SRGF | Santa Rosa | 0.003 | 4/1/2011 | 3/31/2027 | Santa Rosa (Sonoma County) | 9,910,355 |
| SRPS | Santa Rosa | 0.003 | 4/1/2005 | 3/31/2025 | Santa Rosa (Sonoma County) | 9,930,765 |
| SAUG | Sausalito | 0.005 | 4/1/2015 | 3/31/2025 | Sausalito (Sonoma County) | 1,227,355 |
| SVLY | Scotts Valley | 0.005 | 4/1/2014 | 3/31/2022 | Scotts Valley (Santa Cruz County) | 1,456,589 |
| SBGT | Seal Beach | 0.010 | 4/1/2019 | None | Seal Beach (Orange County) | 241,037 |
| SEDG | Seaside | 0.005 | 10/1/2017 | None | Seaside (Monterey County) | 2,175,598 |
| SEAS | Seaside | 0.010 | 7/1/2008 | None | Seaside (Monterey County) | 4,382,483 |
| BCGS | Sebastopol | 0.005 | 4/1/2013 | None | Sebastopol (Sonoma County) | 1,309,232 |
| SEBG | Sebastopol | 0.003 | 4/1/2005 | None | Sebastopol (Sonoma County) | 647,849 |
| SLMA | Selma | 0.005 | 4/1/2008 | None | Selma (Sonoma County) | 1,914,277 |
| SLTG | South Lake Tahoe | 0.005 | 4/1/2005 | None | South Lake Tahoe (Sonoma County) | 2,948,556 |
| SSFR | South San Francisco | 0.005 | 4/1/2016 | 3/31/2046 | South San Francisco (San Mateo County) | 12,612,275 |
| STEG | Soledad | 0.010 | 10/1/2012 | 9/30/2032 | Soledad (Monterey County) | 1,949,324 |
| SOGT | Sonoma | 0.005 | 10/1/2012 | 9/30/2022 | Sonoma (Sonoma County) | 2,561,066 |
| SPFW | Sonora | 0.005 | 1/1/2005 | None | Sonora (Tuolumne County) | 1,861,277 |
| SEMT | South El Monte | 0.005 | 4/1/2011 | None | South El Monte (Los Angeles County) | 2,233,417 |
| SGTE | South Gate | 0.010 | 10/1/2008 | None | South Gate (Los Angeles County) | 10,800,714 |
| SHGT | St. Helena | 0.005 | 4/1/2017 | None | St. Helena (El Dorado County) | 1,731,895 |
| STGT | Stanton | 0.010 | 4/1/2015 | None | Stanton (Orange County) | 4,054,906 |
| SSLR | Stockton | 0.003 | 4/1/2017 | 3/31/2033 | Stockton (San Joaquin County) | 11,055,676 |
| SPFG | Stockton | 0.003 | 4/1/2005 | None | Stockton (San Joaquin County) | 11,128,197 |
| STKN | Stockton | 0.008 | 4/1/2014 | 3/31/2024 | Stockton (San Joaquin County) | 33,816,372 |
| SUGT | Suisun | 0.010 | 4/1/2017 | 3/31/2027 | Suisun (San Joaquin County) | 2,477,438 |
| TEMG | Temecula | 0.010 | 4/1/2017 | None | Temecula (Riverside County) | 28,391,919 |

Note: Detail may not compute to total due to rounding. Footnotes on page 61.

SALES AND USE TAXES

**TABLE 21C—Revenues Distributed to Special Districts from Transactions and Use Tax, Fiscal Year 2018-19
City Districts (6 of 6)**

| District Code | Agency ^c | Rate | Effective Start Date | Effective End Date | City (County) | Revenue Distributed ^a |
|---------------------------------|---------------------|-------|----------------------|--------------------|--------------------------------------|----------------------------------|
| TRCG | Tracy | 0.005 | 4/1/2017 | 3/31/2037 | Tracy (Riverside County) | \$10,666,984 |
| TRGF | Trinidad | 0.008 | 4/1/2009 | 3/31/2021 | Trinidad (Humboldt County) | 143,549 |
| TRSR | Truckee | 0.005 | 10/1/1998 | 12/31/2028 | Truckee (Nevada County) | 2,616,250 |
| TTRS | Truckee Trails | 0.003 | 10/1/2014 | 9/30/2024 | Truckee Trails (Nevada County) | 1,293,760 |
| TLRE | Tulare | 0.005 | 4/1/2006 | None | Tulare (Tulare County) | 5,529,477 |
| UKHG | Ukiah | 0.005 | 4/1/2017 | None | Ukiah (Mendocino County) | 2,989,565 |
| UKGT | Ukiah | 0.005 | 10/1/2005 | None | Ukiah (Mendocino County) | 2,990,536 |
| UCGF | Union City | 0.005 | 4/1/2011 | 3/31/2025 | Union City (Alameda County) | 5,434,631 |
| VCGT | Vacaville | 0.008 | 4/1/2018 | 3/31/2038 | Vacaville (Solano County) | 16,063,778 |
| VJGT | Vallejo | 0.010 | 4/1/2012 | None | Vallejo (Solano County) | 16,009,849 |
| SBVT | Ventura | 0.005 | 4/1/2017 | 3/31/2042 | Ventura (Ventura County) | 12,969,516 |
| VISG | Visalia | 0.005 | 4/1/2017 | None | Visalia (Tulare County) | 13,043,873 |
| VPST | Visalia | 0.003 | 7/1/2004 | None | Visalia (Tulare County) | 6,423,897 |
| VSTA | Vista | 0.005 | 4/1/2007 | 3/31/2037 | Vista (San Diego County) | 8,223,651 |
| WASG | Wasco | 0.010 | 4/1/2017 | None | Wasco (Kern County) | 2,589,827 |
| WTPS | Watsonville | 0.005 | 10/1/2014 | 9/30/2021 | Watsonville (Santa Cruz County) | 4,086,869 |
| WTVL | Watsonville | 0.003 | 4/1/2007 | None | Watsonville (Santa Cruz County) | 2,027,571 |
| WEED | Weed | 0.003 | 7/1/2015 | None | Weed (Siskiyou County) | 274,827 |
| WSCG | West Sacramento | 0.003 | 4/1/2017 | None | West Sacramento (Yolo County) | 3,661,037 |
| WSGT | West Sacramento | 0.003 | 4/1/2019 | None | West Sacramento (Yolo County) | 206,366 |
| WSTU | West Sacramento | 0.005 | 4/1/2003 | 3/31/2033 | West Sacramento (Yolo County) | 7,430,651 |
| WESG | Westminster | 0.010 | 4/1/2017 | 12/31/2022 | Westminster (Yolo County) | 13,305,413 |
| WTLD | Wheatland | 0.005 | 4/1/2011 | 3/31/2021 | Wheatland (Yuba County) | 851,722 |
| WCGT | Wildomar | 0.010 | 4/1/2019 | None | Wildomar (Yuba County) | 121,888 |
| WLMS | Williams | 0.005 | 4/1/2007 | None | Williams (Yuba County) | 568,272 |
| WCRS | Willits | 0.005 | 10/1/2003 | None | Willits (Mendocino County) | 851,008 |
| WLKG | Woodlake | 0.010 | 4/1/2018 | None | Woodlake (Mendocino County) | 634,230 |
| WOSF | Woodland | 0.003 | 10/1/2010 | 9/30/2022 | Woodland (Yolo County) | 2,855,650 |
| WDLG | Woodland | 0.005 | 10/1/2006 | 12/31/2030 | Woodland (Yolo County) | 5,770,850 |
| YRKG | Yreka | 0.005 | 4/1/2017 | None | Yreka (Siskiyou County) | 997,036 |
| YCST | Yucca Valley | 0.005 | 4/1/2017 | 3/31/2027 | Yucca Valley (San Bernardino County) | 2,102,962 |
| YUCG | Yucca Valley | 0.005 | 4/1/2017 | 3/31/2027 | Yucca Valley (San Bernardino County) | 2,102,949 |
| Total for City Districts | | | | | | \$1,323,693,551 |
| Grand Total | | | | | | \$9,218,249,351 |

Note: Detail may not compute to total due to rounding.

^a These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$105,512,030.

^b Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. Effective May 1, 2018, MTC distributions are included in ACTR and MUNI districts.

^c Includes districts that have expired but are still receiving residual payments.

SALES AND USE TAXES

TABLE 22B—District Tax Distributions and Administrative Charges, by Fiscal Year, 1969-70 to 2018-19

| Fiscal Year | Net Distributed Amount | Administrative Charge | Fiscal Year | Net Distributed Amount | Administrative Charge |
|-------------|------------------------|-----------------------|-------------|------------------------|-----------------------|
| 2018-19 | \$9,218,249,351 | \$105,512,030 | 1993-94 | \$1,791,920,000 | \$38,441,000 |
| 2017-18 | 8,038,787,000 | 94,669,000 | 1992-93 | 1,807,455,000 | 25,162,000 |
| 2016-17 | 6,316,125,000 | 83,095,000 | 1991-92 | 1,814,025,000 | 25,330,000 |
| 2015-16 | 6,130,573,000 | 81,911,000 | 1990-91 | 1,430,884,000 | 21,517,000 |
| 2014-15 | 5,729,543,000 | 74,696,000 | 1989-90 | 1,229,273,000 | 18,817,000 |
| 2013-14 | 5,406,965,000 | 68,604,000 | 1988-89 | 932,513,000 | 14,103,000 |
| 2012-13 | 4,907,887,000 | 51,002,000 | 1987-88 | 735,405,000 | 10,808,000 |
| 2011-12 | 4,543,976,000 | 48,629,000 | 1986-87 | 617,816,000 | 9,077,000 |
| 2010-11 | 4,133,402,000 | 50,090,000 | 1985-86 | 590,066,000 | 9,723,000 |
| 2009-10 | 3,716,621,000 | 48,516,000 | 1984-85 | 495,958,000 | 8,197,000 |
| 2008-09 | 3,572,935,000 | 43,649,000 | 1983-84 | 445,738,000 | 7,331,000 |
| 2007-08 | 3,923,989,000 | 39,768,000 | 1982-83 | 349,385,000 | 5,233,000 |
| 2006-07 | 3,862,168,000 | 37,135,000 | 1981-82 | 142,505,000 | 2,252,000 |
| 2005-06 | 3,711,763,000 | 43,410,000 | 1980-81 | 114,621,000 | 2,061,000 |
| 2004-05 | 3,310,416,000 | 41,973,000 | 1979-80 | 119,728,000 | 1,911,000 |
| 2003-04 | 3,015,938,000 | 37,739,000 | 1978-79 | 87,103,000 | 1,587,000 |
| 2002-03 | 2,863,387,000 | 34,497,000 | 1977-78 | 80,680,000 | 1,404,000 |
| 2001-02 | 2,845,398,000 | 34,327,000 | 1976-77 | 60,176,000 | 986,000 |
| 2000-01 | 3,003,030,000 | 36,356,000 | 1975-76 | 42,424,000 | 713,000 |
| 1999-00 | 2,689,865,000 | 33,652,000 | 1974-75 | 40,023,000 | 669,000 |
| 1998-99 | 2,435,226,000 | 33,064,000 | 1973-74 | 35,613,000 | 599,000 |
| 1997-98 | 2,309,654,000 | 36,711,000 | 1972-73 | 31,343,000 | 585,000 |
| 1996-97 | 2,041,272,000 | 36,403,000 | 1971-72 | 28,325,000 | 577,000 |
| 1995-96 | 1,932,793,000 | 37,487,000 | 1970-71 | 60,860,000 | 1,333,000 |
| 1994-95 | 1,893,014,000 | 37,816,000 | 1969-70 | 1,570,000 | 298,000 |

Note: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.



SALES AND USE TAXES

TABLE 23—Local Sales and Use Tax Rates Imposed by California Cities on July 1, 2019

| County | Cities | Retain Rate ^a | Share Rate |
|--------------|---------------|--------------------------|------------|
| Alameda | Albany | 0.950 | 0.050 |
| Alameda | Emeryville | 0.950 | 0.050 |
| Alameda | Hayward | 0.950 | 0.050 |
| Alameda | Piedmont | 0.950 | 0.050 |
| Alameda | Pleasanton | 0.950 | 0.050 |
| Alameda | Newark | 0.950 | 0.050 |
| Alameda | Fremont | 0.950 | 0.050 |
| Alameda | Alameda | 0.950 | 0.050 |
| Alameda | Union City | 0.950 | 0.050 |
| Alameda | Berkeley | 0.950 | 0.050 |
| Alameda | Oakland | 0.950 | 0.050 |
| Butte | Chico | 0.950 | 0.050 |
| Calaveras | Angels Camp | 0.950 | 0.050 |
| Contra Costa | Antioch | 0.975 | 0.025 |
| Contra Costa | Concord | 0.975 | 0.025 |
| Contra Costa | El Cerrito | 0.975 | 0.025 |
| Contra Costa | Hercules | 0.975 | 0.025 |
| Contra Costa | Martinez | 0.975 | 0.025 |
| Contra Costa | Pinole | 0.975 | 0.025 |
| Contra Costa | Pittsburg | 0.975 | 0.025 |
| Contra Costa | Richmond | 0.975 | 0.025 |
| Contra Costa | Walnut Creek | 0.975 | 0.025 |
| Contra Costa | Lafayette | 0.975 | 0.025 |
| Contra Costa | Brentwood | 0.975 | 0.025 |
| Contra Costa | San Pablo | 0.975 | 0.025 |
| Contra Costa | Pleasant Hill | 0.975 | 0.025 |
| Contra Costa | Clayton | 0.975 | 0.025 |
| Contra Costa | Moraga | 0.975 | 0.025 |
| Contra Costa | Danville | 0.975 | 0.025 |
| Contra Costa | Orinda | 0.975 | 0.025 |
| Contra Costa | San Ramon | 0.975 | 0.025 |
| Fresno | Clovis | 0.950 | 0.050 |
| Fresno | Coalinga | 0.950 | 0.050 |
| Fresno | Firebaugh | 0.950 | 0.050 |
| Fresno | Fowler | 0.950 | 0.050 |
| Fresno | Kingsburg | 0.950 | 0.050 |
| Fresno | Reedley | 0.950 | 0.050 |
| Fresno | Sanger | 0.950 | 0.050 |
| Fresno | Selma | 0.950 | 0.050 |
| Fresno | Kerman | 0.950 | 0.050 |
| Fresno | Mendota | 0.980 | 0.020 |
| Fresno | San Joaquin | 0.980 | 0.020 |
| Fresno | Fresno | 0.947 | 0.053 |
| Kings | Corcoran | 0.980 | 0.020 |
| Kings | Hanford | 0.950 | 0.050 |
| Kings | Lemoore | 0.980 | 0.020 |
| Kings | Avenal | 0.980 | 0.020 |
| Lassen | Susanville | 0.950 | 0.050 |
| Madera | Chowchilla | 0.920 | 0.080 |
| Merced | Atwater | 0.950 | 0.050 |
| Merced | Los Banos | 0.950 | 0.050 |
| Merced | Merced | 0.925 | 0.075 |
| Plumas | Portola | 0.950 | 0.050 |
| San Mateo | Atherton | 0.950 | 0.050 |
| San Mateo | Colma | 0.950 | 0.050 |

| County | Cities | Retain Rate ^a | Share Rate |
|---------------|---------------------|--------------------------|------------|
| San Mateo | Belmont | 0.950 | 0.050 |
| San Mateo | Burlingame | 0.950 | 0.050 |
| San Mateo | Daly City | 0.950 | 0.050 |
| San Mateo | Hillsborough | 0.950 | 0.050 |
| San Mateo | Menlo Park | 0.950 | 0.050 |
| San Mateo | Redwood City | 0.950 | 0.050 |
| San Mateo | San Bruno | 0.950 | 0.050 |
| San Mateo | San Carlos | 0.950 | 0.050 |
| San Mateo | San Mateo | 0.950 | 0.050 |
| San Mateo | South San Francisco | 0.950 | 0.050 |
| San Mateo | Millbrae | 0.950 | 0.050 |
| San Mateo | Woodside | 0.950 | 0.050 |
| San Mateo | Pacifica | 0.950 | 0.050 |
| San Mateo | Half Moon Bay | 0.950 | 0.050 |
| San Mateo | Brisbane | 0.950 | 0.050 |
| San Mateo | Portola Valley | 0.950 | 0.050 |
| San Mateo | Foster City | 0.950 | 0.050 |
| San Mateo | East Palo Alto | 0.950 | 0.050 |
| Santa Barbara | Goleta | 0.700 | 0.300 |
| Sierra | Loyalton | 0.950 | 0.050 |
| Sonoma | Cloverdale | 0.975 | 0.025 |
| Sonoma | Healdsburg | 0.975 | 0.025 |
| Sonoma | Petaluma | 0.975 | 0.025 |
| Sonoma | Rohnert Park | 0.975 | 0.025 |
| Sonoma | Sebastopol | 0.975 | 0.025 |
| Sonoma | Sonoma | 0.975 | 0.025 |
| Sonoma | Cotati | 0.975 | 0.025 |
| Sonoma | Santa Rosa | 0.975 | 0.025 |
| Stanislaus | Ceres | 0.950 | 0.050 |
| Stanislaus | Modesto | 0.950 | 0.050 |
| Stanislaus | Oakdale | 0.950 | 0.050 |
| Stanislaus | Patterson | 0.995 | 0.005 |
| Stanislaus | Riverbank | 0.995 | 0.005 |
| Stanislaus | Turlock | 0.950 | 0.050 |
| Tehama | Corning | 0.900 | 0.100 |
| Tehama | Red Bluff | 0.900 | 0.100 |
| Tulare | Dinuba | 0.950 | 0.050 |
| Tulare | Exeter | 0.950 | 0.050 |
| Tulare | Lindsay | 0.950 | 0.050 |
| Tulare | Porterville | 0.950 | 0.050 |
| Tulare | Tulare | 0.950 | 0.050 |
| Tulare | Visalia | 0.950 | 0.050 |
| Tulare | Woodlake | 0.950 | 0.050 |
| Tulare | Farmersville | 0.950 | 0.050 |
| Tuolumne | Sonora | 0.870 | 0.130 |
| Ventura | Fillmore | 0.967 | 0.033 |
| Ventura | Oxnard | 0.967 | 0.033 |
| Ventura | Port Hueneme | 0.967 | 0.033 |
| Ventura | Santa Paula | 0.967 | 0.033 |
| Ventura | Camarillo | 0.967 | 0.033 |
| Ventura | Thousand Oaks | 0.967 | 0.033 |
| Ventura | Simi Valley | 0.967 | 0.033 |
| Ventura | Moorpark | 0.967 | 0.033 |
| Ventura | Ventura | 0.967 | 0.033 |

^a Each city's tax rate is credited against the county's local tax.

FUEL (EXCISE) TAXES

TABLE 24A—Gasoline Tax Statistics, by Fiscal Year, 1923-24 to 2018-19 (1 of 3)

| Fiscal Year | Gasoline | | | | |
|-------------|------------------------------------|------------------------------------|----------------------------|-------------------------|--------------------------------------|
| | Taxable Distributions (in gallons) | Tax Rate ^a as of July 1 | Revenue ^b | Refunds | Taxpayers ^c as of June 30 |
| 2018-19 | 15,357,598,000 | \$0.417 ^a | \$6,400,551,000 | \$5,618,000 | 46 |
| 2017-18 | 15,554,123,000 | 0.417 ^b | 5,875,432,000 | 6,978,000 | 41 |
| 2016-17 | 15,558,000,000 | 0.278 ^a | 4,323,746,000 | 5,385,000 | 45 |
| 2015-16 | 15,322,653,000 | 0.300 ^a | 4,592,700,000 | 6,073,000 | 45 |
| 2014-15 | 14,935,503,000 | 0.360 ^a | 5,374,334,000 | 3,855,000 | 46 |
| 2013-14 | 14,599,336,000 | 0.395 ^a | 5,763,417,000 | 5,844,000 | 47 |
| 2012-13 | 14,475,836,000 | 0.360 ^a | 5,206,304,000 | 7,345,000 | 47 |
| 2011-12 | 14,608,032,000 | 0.357 ^a | 5,221,980,000 | 6,478,000 | 48 |
| 2010-11 | 14,740,132,000 | 0.353 ^a | 5,203,759,000 | 5,040,000 | 47 |
| 2009-10 | 14,819,049,000 | 0.18 | 2,668,891,000 | 3,314,000 | 48 |
| 2008-09 | 14,823,806,000 | 0.18 | 2,678,003,000 | 4,080,000 | 46 |
| 2007-08 | 15,382,454,000 | 0.18 | 2,804,134,000 | 5,097,000 | 46 |
| 2006-07 | 15,807,959,000 | 0.18 | 2,845,623,000 | 5,285,000 | 47 |
| 2005-06 | 15,873,744,000 | 0.18 | 2,871,962,000 | 2,839,000 | 51 |
| 2004-05 | 15,914,755,000 | 0.18 | 2,862,296,000 | 3,880,000 | 37 |
| 2003-04 | 15,926,570,000 | 0.18 | 2,868,133,000 | 4,315,000 | 55 |
| 2002-03 | 15,530,493,000 | 0.18 | 2,825,923,000 | 6,140,000 | 50 |
| 2001-02 | 15,236,683,000 ^d | 0.18 | 2,771,406,000 ^d | 15,719,000 ^d | 48 ^d |
| 2000-01 | 14,870,292,000 | 0.18 | 2,700,248,000 | 22,868,000 | 51 |
| 1999-00 | 14,715,765,000 | 0.18 | 2,623,631,000 | 26,712,000 | 66 |
| 1998-99 | 14,224,772,000 | 0.18 | 2,595,479,000 | 17,390,000 | 59 |
| 1997-98 | 13,926,011,000 | 0.18 | 2,497,810,000 | 24,181,000 | 62 |
| 1996-97 | 13,720,332,000 | 0.18 | 2,493,494,000 | 20,644,000 | 70 |
| 1995-96 | 13,632,893,000 | 0.18 | 2,459,261,000 | 42,626,000 | 107 |
| 1994-95 | 13,278,846,000 | 0.18 | 2,394,107,000 ^e | 24,206,000 | 106 |
| 1993-94 | 13,240,338,000 | 0.17 ^e | 2,320,234,000 ^e | 60,157,000 | 111 |
| 1992-93 | 13,166,370,000 | 0.16 ^e | 2,171,720,000 ^e | 27,548,000 | 119 |
| 1991-92 | 13,106,435,000 | 0.15 ^e | 2,028,395,000 ^e | 33,580,000 | 132 |
| 1990-91 | 13,253,569,000 | 0.09 ^e | 1,869,839,000 ^e | 29,794,000 | 139 |
| 1989-90 | 13,501,629,000 | 0.09 | 1,217,652,000 | 21,598,000 | 146 |
| 1988-89 | 13,202,015,000 | 0.09 | 1,187,103,000 | 17,049,000 | 155 |
| 1987-88 | 12,822,442,000 | 0.09 | 1,159,798,000 | 19,968,000 | 161 |
| 1986-87 | 12,553,224,000 | 0.09 | 1,125,715,000 | 21,523,000 | 140 |
| 1985-86 | 11,878,617,000 | 0.09 | 1,083,986,000 | 12,562,000 | 137 |
| 1984-85 | 11,642,880,000 | 0.09 | 1,054,864,000 | 13,911,000 | 147 |
| 1983-84 | 11,378,375,000 | 0.09 | 1,027,740,000 ^f | 19,086,000 | 154 |
| 1982-83 | 10,941,848,000 | 0.07 ^f | 877,130,000 ^f | 17,139,000 | 145 |
| 1981-82 | 11,015,230,000 | 0.07 | 770,628,000 ^g | 27,572,000 ^g | 131 |
| 1980-81 | 11,185,862,000 | 0.07 | 787,106,000 | 25,987,000 | 102 |
| 1979-80 | 11,316,801,000 | 0.07 | 800,012,000 | 24,451,000 | 94 |
| 1978-79 | 11,916,829,000 | 0.07 | 835,947,000 | 21,716,000 | 77 |

Footnotes on page 66.

FUEL (EXCISE) TAXES

TABLE 24A—Gasoline Tax Statistics, by Fiscal Year, 1923-24 to 2018-19 (2 of 3)

| Fiscal Year | Gasoline | | | | |
|-------------|------------------------------------|------------------------------------|--------------------------|--------------|--------------------------------------|
| | Taxable Distributions (in gallons) | Tax Rate ^a as of July 1 | Revenue ^b | Refunds | Taxpayers ^c as of June 30 |
| 1977-78 | 11,571,520,000 | \$0.07 | \$810,020,000 | \$18,866,000 | 76 |
| 1976-77 | 10,995,557,000 | 0.07 | 769,978,000 | 15,755,000 | 84 |
| 1975-76 | 10,530,404,000 | 0.07 | 737,100,000 | 14,802,000 | 77 |
| 1974-75 | 10,141,120,000 | 0.07 | 709,899,000 | 13,347,000 | 72 |
| 1973-74 | 10,019,253,000 | 0.07 | 701,400,000 | 15,271,000 | 49 |
| 1972-73 | 10,223,805,000 | 0.07 | 715,683,000 | 15,244,000 | 49 |
| 1971-72 | 9,748,850,000 | 0.07 | 682,482,000 | 13,393,000 | 48 |
| 1970-71 | 9,232,664,000 | 0.07 | 646,312,000 | 13,401,000 | 58 |
| 1969-70 | 8,939,785,000 | 0.08 ^h | 641,268,000 ^h | 13,437,000 | 52 |
| 1968-69 | 8,494,055,000 | 0.07 | 601,783,000 ^h | 14,596,000 | 53 |
| 1967-68 | 8,057,505,000 | 0.07 | 564,038,000 | 14,012,000 | 63 |
| 1966-67 | 7,649,738,000 | 0.07 | 535,488,000 | 15,560,000 | 59 |
| 1965-66 | 7,385,411,000 | 0.08 ⁱ | 529,819,000 ⁱ | 17,234,000 | 63 |
| 1964-65 | 7,041,337,000 | 0.07 | 510,954,000 ⁱ | 15,981,000 | 61 |
| 1963-64 | 6,732,890,000 | 0.06 ^j | 454,126,000 ^j | 14,680,000 | 63 |
| 1962-63 | 6,331,380,000 | 0.06 | 379,883,000 | 14,846,000 | 71 |
| 1961-62 | 5,995,532,000 | 0.06 | 359,739,000 | 15,361,000 | 81 |
| 1960-61 | 5,794,324,000 | 0.06 | 347,668,000 | 17,268,000 | 80 |
| 1959-60 | 5,626,387,000 ^k | 0.06 | 337,588,000 ^k | 20,814,000 | 89 |
| 1958-59 | 5,404,848,000 | 0.06 | 324,295,000 | 21,410,000 | 88 |
| 1957-58 | 5,117,693,000 | 0.06 | 307,038,000 | 20,531,000 | 94 |
| 1956-57 | 4,932,752,000 | 0.06 | 295,982,000 | 20,786,000 | 100 |
| 1955-56 | 4,734,064,000 | 0.06 | 284,152,000 | 21,516,000 | 100 |
| 1954-55 | 4,424,151,000 | 0.06 | 265,576,000 | 26,192,000 | 102 |
| 1953-54 | 4,255,309,000 | 0.06 ^l | 255,305,000 ^l | 26,088,000 | 88 |
| 1952-53 | 4,156,557,000 | 0.045 | 187,047,000 | 19,175,000 | 90 |
| 1951-52 | 3,878,273,000 | 0.045 | 174,527,000 | 19,595,000 | 100 |
| 1950-51 | 3,589,902,000 | 0.045 | 161,551,000 | 15,339,000 | 112 |
| 1949-50 | 3,342,257,000 | 0.045 | 150,402,000 | | 115 |
| 1948-49 | 3,259,569,000 | 0.045 | 146,681,000 | | 95 |
| 1947-48 | 3,098,019,000 | 0.045 ^m | 139,411,000 ^m | | 104 |
| 1946-47 | 2,843,338,000 | 0.03 | 85,300,000 | | 110 |
| 1945-46 | 2,366,539,000 | 0.03 | 70,996,000 | | 110 |
| 1944-45 | 1,740,568,000 | 0.03 | 52,217,000 | | 112 |
| 1943-44 | 1,672,143,000 | 0.03 | 50,164,000 | | 112 |
| 1942-43 | 1,698,646,000 | 0.03 | 50,959,000 | | 118 |
| 1941-42 | 2,071,010,000 | 0.03 | 62,130,000 | | 127 |
| 1940-41 | 1,985,285,000 | 0.03 | 59,559,000 | | 139 |
| 1939-40 | 1,854,054,000 | 0.03 | 55,622,000 | | 138 |
| 1938-39 | 1,756,518,000 | 0.03 | 52,696,000 | | 136 |
| 1937-38 | 1,719,722,000 | 0.03 | 51,592,000 | | 139 |

Footnotes on page 66.

FUEL (EXCISE) TAXES

TABLE 24A—Gasoline Tax Statistics, by Fiscal Year, 1923-24 to 2018-19 (3 of 3)

| Fiscal Year | Gasoline | | | | |
|-------------|------------------------------------|------------------------------------|-------------------------|---------|--------------------------------------|
| | Taxable Distributions (in gallons) | Tax Rate ^a as of July 1 | Revenue ^b | Refunds | Taxpayers ^c as of June 30 |
| 1936-37 | 1,686,428,000 | \$0.03 | \$50,087,000 | | 179 |
| 1935-36 | 1,577,360,000 | 0.03 | 48,848,000 | | 116 |
| 1934-35 | 1,344,179,000 | 0.03 | 39,922,000 | | 104 |
| 1933-34 | 1,352,961,000 | 0.03 | 40,183,000 | | 83 |
| 1932-33 | 1,297,028,000 | 0.03 | 38,522,000 | | 75 |
| 1931-32 | 1,377,715,000 | 0.03 | 40,918,000 | | 88 |
| 1930-31 | 1,418,857,000 | 0.03 | 42,140,000 | | 92 |
| 1929-30 | 1,300,266,000 | 0.03 | 38,618,000 | | 87 |
| 1928-29 | 1,160,155,000 | 0.03 | 34,457,000 | | 84 |
| 1927-28 | 1,065,068,000 | 0.02 ⁿ | 30,693,000 ⁿ | | 61 |
| 1926-27 | 967,168,000 | 0.02 | 19,150,000 | | 84 |
| 1925-26 | 858,936,000 | 0.02 | 17,007,000 | | 93 |
| 1924-25 | 758,592,000 | 0.02 | 15,020,000 | | 63 |
| 1923-24 | 500,882,000 | 0.02 ^o | 9,917,000 ^o | | 84 |

^a Effective July 1, 2010, under the Fuel Tax Swap Law, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed. Receipts of \$16,422,000 in 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. The CDTFA is required to adjust the tax rate annually effective July 1, so that the total amount of the tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rules remained unchanged. The tax rate for aviation gasoline remains 18 cents per gallon.

^b Includes self-assessed taxes, tax deficiencies, and interest and penalties. Refunds for nonhighway use have not been deducted.

^c Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2019, there were 170 gasoline suppliers, including 124 suppliers who incurred no tax liabilities.

^d Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.

^e Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage (floor stock) taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.

^f Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84, including interest and penalties.

^g A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.

^h A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed.

ⁱ A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage [floor stock] tax of \$1,108,000, including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage [floor stock] tax refund of \$1,131,000).

^j Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267, including interest and penalties.

^k Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B.)

^l Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.

^m Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.

ⁿ Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.

^o The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

^p Effective November 1, 2017, Senate Bill 1, the Road Repair and Accountability Act of 2017, imposes an additional \$0.12 per gallon gasoline tax. This is not applicable to aviation gasoline.

^q The Board Members voted to not adjust the fuel tax swap rate per Revenue and Taxation Code section 7360(b)(2) and (3).

FUEL (EXCISE) TAXES

TABLE 24B—Jet Fuel Tax Statistics, by Fiscal Year, 1969-70 to 2018-19

| Fiscal Year | Jet Fuel | |
|-------------|------------------------------------|----------------------|
| | Taxable Distributions (in gallons) | Revenue ^a |
| 2018-19 | 167,258,000 | \$3,371,000 |
| 2017-18 | 161,856,000 | 3,246,000 |
| 2016-17 | 161,545,000 | 3,323,000 |
| 2015-16 | 151,088,000 | 3,113,000 |
| 2014-15 | 137,037,000 | 2,583,000 |
| 2013-14 | 134,718,000 | 2,558,000 |
| 2012-13 | 131,821,000 | 2,643,000 |
| 2011-12 | 126,634,000 | 2,533,000 |
| 2010-11 | 121,689,000 | 2,328,000 |
| 2009-10 | 120,862,000 | 2,252,000 |
| 2008-09 | 122,836,000 | 2,492,000 |
| 2007-08 | 148,556,000 | 3,065,000 |
| 2006-07 | 149,711,000 | 3,042,000 |
| 2005-06 | 149,197,000 | 3,118,000 |
| 2004-05 | 144,266,000 | 2,569,000 |
| 2003-04 | 135,686,000 | 2,189,000 |
| 2002-03 | 122,646,000 | 2,429,000 |
| 2001-02 | 120,183,000 | 2,447,000 |
| 2000-01 | 133,204,000 | 2,726,000 |
| 1999-00 | 114,452,000 | 2,536,000 |
| 1998-99 | 94,512,000 | 1,917,000 |
| 1997-98 | 88,284,000 | 1,799,000 |
| 1996-97 | 75,968,000 | 1,532,000 |
| 1995-96 | 74,069,000 | 1,517,000 |
| 1994-95 | 66,589,000 | 1,308,000 |
| 1993-94 | 63,197,000 | 1,245,000 |
| 1992-93 | 65,174,000 | 1,296,000 |
| 1991-92 | 59,162,000 | 1,254,000 |
| 1990-91 | 57,311,000 | 1,203,000 |
| 1989-90 | 59,014,000 | 1,246,000 |
| 1988-89 | 53,603,000 | 1,142,000 |
| 1987-88 | 46,364,000 | 1,099,000 |
| 1986-87 | 44,304,000 | 966,000 |
| 1985-86 | 39,255,000 | 845,000 |
| 1984-85 | 41,617,000 | 884,000 |
| 1983-84 | 41,025,000 | 845,000 |
| 1982-83 | 37,471,000 | 703,000 |
| 1981-82 | 40,435,000 | 860,000 |
| 1980-81 | 43,713,000 | 891,000 |
| 1979-80 | 50,225,000 | 988,000 |
| 1978-79 | 46,422,000 | 915,000 |
| 1977-78 | 34,469,000 | 692,000 |
| 1976-77 | 27,445,000 | 551,000 |
| 1975-76 | 23,583,000 | 474,000 |
| 1974-75 | 20,494,000 | 411,000 |
| 1973-74 | 19,324,000 | 390,000 |
| 1972-73 | 17,941,000 | 360,000 |
| 1971-72 | 14,463,000 | 292,000 |
| 1970-71 | 12,043,000 | 245,000 |
| 1969-70 | 8,057,000 ^b | 163,000 ^b |

^a Includes self-assessed taxes, tax deficiencies, interest, and penalties.

^b The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.

FUEL (EXCISE) TAXES

TABLE 25A—Taxable Distributions of Diesel Fuel and Alternative Fuels, by Fiscal Year, 1937-38 to 2018-19 (1 of 2)

| Fiscal Year | Alternative Fuels | | | | | |
|-------------|-------------------------------------|----------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|------------------------------|
| | Diesel ^a (in gallons) | LPG ^b (in gallons) | Alcohol ^c (in gallons) | Kerosene ^a (in gallons) | CNG ^d (in cubic feet) | LNG ^e (in DGE) |
| 2018-19 | 3,013,919,000 | 9,682,000 | 32,617,000 | 12,000 | 16,462,918,000 | 8,677,000 |
| 2017-18 | 3,107,824,000 | 9,229,000 | 25,825,000 | - | 13,209,659,000 | 11,671,000 |
| 2016-17 | 3,089,834,000 | 10,109,000 | 19,099,000 | 49,000 | 14,333,558,000 | 18,215,000 |
| 2015-16 | 2,907,685,000 | 4,864,000 | 14,428,000 | -59,000 | 14,782,089,000 | 22,076,000 |
| 2014-15 | 2,806,444,000 | 32,848,000 ^f | 7,646,000 | 60,000 | 12,152,144,000 ^g | 1,493,000 |
| 2013-14 | 2,747,866,000 | 32,797,000 | 7,958,000 | - | 10,422,414,000 | - |
| 2012-13 | 2,649,092,000 | 31,576,000 | 6,128,000 | -5,000 | 10,026,161,000 | - |
| 2011-12 | 2,641,551,000 | 32,862,000 | 5,827,000 | 18,000 | 9,121,135,000 | - |
| 2010-11 | 2,564,018,000 | 26,823,000 | 2,254,000 | 8,000 | 9,533,728,000 | - |
| 2009-10 | 2,587,828,000 | 25,574,000 | 1,353,000 | 12,000 | 8,789,061,000 | - |
| 2008-09 | 2,683,711,000 | 18,673,000 | 949,000 | 7,000 | 8,445,623,000 | - |
| 2007-08 | 2,984,774,000 | 18,109,000 | 1,193,000 | 58,000 | 8,630,712,000 | - |
| 2006-07 | 3,075,583,000 | 18,523,000 | 77,000 | 35,000 | 6,980,258,000 | - |
| 2005-06 | 2,944,034,000 | 21,444,000 | 116,000 | 24,000 | 7,315,950,000 | - |
| 2004-05 | 2,887,782,000 | 24,555,000 | 26,000 | 16,000 | 4,567,369,000 | - |
| 2003-04 | 2,807,061,000 | 22,080,000 | 38,000 | 46,000 | 3,419,207,000 | - |
| 2002-03 | 2,637,224,000 | 14,831,000 | 241,000 | 13,000 | 2,264,298,000 | - |
| 2001-02 | 2,663,413,000 | 10,962,000 | 184,000 | 33,000 | 2,180,575,000 | - |
| 2000-01 | 2,602,395,000 | 6,836,000 | 97,000 | 112,000 | 3,574,690,000 | - |
| 1999-00 | 2,593,684,000 | 9,842,000 | 687,000 | 41,000 | 1,816,964,000 | - |
| 1998-99 | 2,349,368,000 | 7,948,000 | 3,200,000 | 87,000 | 1,047,553,000 | - |
| 1997-98 | 2,350,577,000 | 9,269,000 | 7,510,000 | 175,000 | 1,234,730,000 | - |
| 1996-97 | 2,254,890,000 | 9,606,000 | 8,090,000 | 426,000 | 1,042,480,000 | - |
| 1995-96 | 2,152,377,000 ^h | 14,489,000 | 6,068,000 | 314,000 | 316,056,000 | - |
| 1994-95 | 2,027,334,000 | - | - | - | - | - |
| 1993-94 | 1,855,445,000 | - | - | - | - | - |
| 1992-93 | 1,858,835,000 | - | - | - | - | - |
| 1991-92 | 1,885,446,000 ⁱ | - | - | - | - | - |
| 1990-91 | 1,737,380,000 | - | - | - | - | - |
| 1989-90 | 1,896,896,000 | - | - | - | - | - |
| 1988-89 | 1,788,790,000 | - | - | - | - | - |
| 1987-88 | 1,760,684,000 | - | - | - | - | - |
| 1986-87 | 1,667,829,000 | - | - | - | - | - |
| 1985-86 | 1,525,237,000 | - | - | - | - | - |
| 1984-85 | 1,466,586,000 | - | - | - | - | - |
| 1983-84 | 1,424,584,000 | - | - | - | - | - |
| 1982-83 | 1,257,607,000 | - | - | - | - | - |
| 1981-82 | 1,185,620,000 | - | - | - | - | - |
| 1980-81 | 1,179,810,000 | - | - | - | - | - |
| 1979-80 | 1,162,560,000 | - | - | - | - | - |
| 1978-79 | 1,104,046,000 | - | - | - | - | - |
| 1977-78 | 987,855,000 | - | - | - | - | - |
| 1976-77 | 915,481,000 | - | - | - | - | - |
| 1975-76 | 827,487,000 | - | - | - | - | - |
| 1974-75 | 753,064,000 | - | - | - | - | - |
| 1973-74 | 770,854,000 | - | - | - | - | - |
| 1972-73 | 735,380,000 | - | - | - | - | - |
| 1971-72 | 674,292,000 | - | - | - | - | - |
| 1970-71 | 615,887,000 | - | - | - | - | - |

Footnotes on next page.

FUEL (EXCISE) TAXES

TABLE 25A—Taxable Distributions of Diesel Fuel and Alternative Fuels, by Fiscal Year, 1937-38 to 2018-19 (2 of 2)

| Fiscal Year | Alternative Fuels | | | | | |
|-------------|-------------------------------------|----------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|------------------------------|
| | Diesel ^a (in gallons) | LPG ^b (in gallons) | Alcohol ^c (in gallons) | Kerosene ^a (in gallons) | CNG ^d (in cubic feet) | LNG ^e (in DGE) |
| 1969-70 | 579,903,000 | - | - | - | - | - |
| 1968-69 | 543,083,000 | - | - | - | - | - |
| 1967-68 | 477,249,000 | - | - | - | - | - |
| 1966-67 | 435,900,000 | - | - | - | - | - |
| 1965-66 | 419,286,000 | - | - | - | - | - |
| 1964-65 | 387,014,000 | - | - | - | - | - |
| 1963-64 | 358,995,000 | - | - | - | - | - |
| 1962-63 | 328,716,000 | - | - | - | - | - |
| 1961-62 | 306,689,000 | - | - | - | - | - |
| 1960-61 | 286,429,000 | - | - | - | - | - |
| 1959-60 | 280,157,000 | - | - | - | - | - |
| 1958-59 | 267,247,000 | - | - | - | - | - |
| 1957-58 | 246,711,000 | - | - | - | - | - |
| 1956-57 | 237,481,000 | - | - | - | - | - |
| 1955-56 | 226,448,000 | - | - | - | - | - |
| 1954-55 | 202,406,000 | - | - | - | - | - |
| 1953-54 | 183,043,000 | - | - | - | - | - |
| 1952-53 | 174,026,000 | - | - | - | - | - |
| 1951-52 | 150,683,000 | - | - | - | - | - |
| 1950-51 | 131,562,000 | - | - | - | - | - |
| 1949-50 | 103,791,000 | - | - | - | - | - |
| 1948-49 | 89,341,000 | - | - | - | - | - |
| 1947-48 | 79,245,000 | - | - | - | - | - |
| 1946-47 | 71,385,000 | - | - | - | - | - |
| 1945-46 | 62,946,000 | - | - | - | - | - |
| 1944-45 | 54,107,000 | - | - | - | - | - |
| 1943-44 | 46,798,000 | - | - | - | - | - |
| 1942-43 | 41,765,000 | - | - | - | - | - |
| 1941-42 | 36,705,000 | - | - | - | - | - |
| 1940-41 | 26,023,000 | - | - | - | - | - |
| 1939-40 | 17,549,000 | - | - | - | - | - |
| 1938-39 | 12,273,000 | - | - | - | - | - |
| 1937-38 | 8,803,000 | - | - | - | - | - |

^a Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the Motor Vehicle Fuel Tax.

^b Effective October 1, 1959, users and vendors of Liquefied Petroleum Gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.

^c Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.

^d Effective January 1, 1971, Compressed Natural Gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.

^e Effective January 1, 2015, the Use Fuel Tax on Liquefied Natural Gas (LNG) was changed from 6 cents per gallon to 10.17 cents per Diesel Gallon Equivalent (DGE) equal to 6.06 pounds. This revision provided easily understandable unit pricing, allowing direct comparison with the price per gallon of diesel fuel; it was not considered to be a tax rate increase.

^f LPG includes LNG through 2014 because their tax rates were the same and they were not reported separately.

^g Effective January 1, 2015, the Use Fuel Tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per Gasoline Gallon Equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet. This revision provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel; it was not considered to be a tax rate increase. Includes 88,407,000 100-cubic feet units and 26,142,000 GGE units.

^h Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.

ⁱ Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

FUEL (EXCISE) TAXES

TABLE 25B—Diesel Fuel and Alternative Fuels Statistics, by Fiscal Year, 1937-38 to 2018-19 (1 of 2)

| Fiscal Year | Diesel Tax Rate | | International Fuel Tax Agreement (IFTA) Tax Rate ^b | | Revenue ^a | | | | |
|----------------------|-------------------|-------------------|---|--------------------|--------------------------|--------------------------------|------------------------------|--------------------------|--|
| | | | | | Diesel | Alternative Fuels ^c | | Total | Tax Paid at Reduced Rate by Transit Districts ^e |
| | Jul 1 | Jan 1 | Jul 1 | Jan 1 | | Per Unit Basis | Flat Rate Basis ^d | | |
| 2018-19 | \$0.36 | \$0.36 | \$0.700 | \$0.700 | \$1,163,922,000 | \$9,067,000 | \$687,000 | \$1,173,676,000 | \$596,000 |
| 2017-18 | 0.16 | 0.36 | 0.370 | 0.370 | 946,137,000 | 8,216,000 | 852,000 | 955,205,000 | 696,000 |
| 2016-17 | 0.16 | 0.16 | 0.400 | 0.400 | 535,492,000 | 7,624,000 | 738,000 | 543,854,000 | 1,165,000 |
| 2015-16 | 0.13 | 0.13 | 0.450 | 0.450 | 424,414,000 | 8,027,000 | 644,000 | 433,086,000 | 1,056,000 |
| 2014-15 | 0.11 | 0.11 | 0.447 | 0.447 | 361,396,000 | 7,267,000 ^f | 587,000 | 369,250,000 | 1,183,000 |
| 2013-14 | 0.10 | 0.10 | 0.453 ^g | 0.453 | 332,661,000 | 5,608,000 | 562,000 | 338,832,000 | 1,294,000 |
| 2012-13 | 0.10 | 0.10 | 0.405 ^h | 0.445 | 315,212,000 | 5,122,000 | 680,000 | 321,014,000 | 1,341,000 |
| 2011-12 | 0.13 ^h | 0.13 | 0.347 ^h | 0.435 | 383,414,000 | 5,120,000 | 699,000 | 389,233,000 | 1,195,000 |
| 2010-11 | 0.18 | 0.18 | 0.373 | 0.397 | 488,064,000 | 4,172,000 | 1,049,000 | 493,285,000 | 1,339,000 |
| 2009-10 | 0.18 | 0.18 | 0.437 | 0.373 | 500,897,000 | 3,114,000 | 452,000 | 504,463,000 | 1,414,000 |
| 2008-09 | 0.18 | 0.18 | 0.366 | 0.437 | 514,616,000 | 2,866,000 | 886,000 | 518,369,000 | 1,528,000 |
| 2007-08 | 0.18 | 0.18 | 0.367 | 0.366 | 571,719,000 | 3,607,000 | 644,000 | 575,970,000 | 1,426,000 |
| 2006-07 | 0.18 | 0.18 | 0.330 | 0.367 | 578,401,000 | 2,163,000 | 863,000 | 581,427,000 | 1,530,000 |
| 2005-06 | 0.18 | 0.18 | 0.295 | 0.330 | 548,941,000 | 2,545,000 | 547,000 | 552,033,000 | 1,368,000 |
| 2004-05 | 0.18 | 0.18 | 0.278 | 0.295 | 524,551,000 | 1,934,000 | 823,000 | 527,309,000 | 1,644,000 |
| 2003-04 | 0.18 | 0.18 | 0.263 | 0.278 | 508,331,000 | 2,090,000 | 603,000 | 511,024,000 | 1,391,000 |
| 2002-03 | 0.18 | 0.18 | 0.282 | 0.263 | 478,312,000 | 1,399,000 | 1,032,000 | 480,743,000 | 1,156,000 |
| 2001-02 | 0.18 | 0.18 | 0.271 | 0.282 | 483,734,000 | 1,294,000 | 1,025,000 | 486,053,000 | 1,377,000 |
| 2000-01 | 0.18 | 0.18 | 0.250 | 0.271 | 464,812,000 | 1,191,000 | 785,000 | 466,787,000 | 1,466,000 |
| 1999-00 | 0.18 | 0.18 | 0.251 | 0.250 | 470,044,000 | 1,105,000 | 534,000 | 471,683,000 | 1,380,000 |
| 1998-99 | 0.18 | 0.18 | 0.263 | 0.251 | 419,268,000 | 884,000 | 567,000 | 420,719,000 | 1,281,000 |
| 1997-98 | 0.18 | 0.18 | 0.18 | 0.263 ⁱ | 413,032,000 | 1,052,000 | 659,000 | 414,744,000 | 1,304,000 |
| 1996-97 | 0.18 | 0.18 | 0.18 | 0.18 | 393,936,000 | 1,137,000 | 634,000 | 395,707,000 | 1,332,000 |
| 1995-96 | 0.18 | 0.18 | - | 0.18 | 341,835,000 ^j | 1,200,000 | 711,000 | 343,745,000 | 1,308,000 |
| 1994-95 | 0.18 | 0.18 | - | - | 351,265,000 | 1,783,000 | 543,000 | 353,591,000 | 1,554,000 |
| 1993-94 | 0.17 | 0.18 | - | - | 317,272,000 | 2,280,000 | 587,000 | 320,139,000 | 935,000 |
| 1992-93 | 0.16 | 0.17 | - | - | 301,261,000 | 2,216,000 | 574,000 | 304,051,000 | 958,000 |
| 1991-92 ^k | 0.15 | 0.16 | - | - | 282,934,000 | 2,125,000 | 764,000 | 285,823,000 ^k | 1,045,000 |
| 1990-91 | 0.09 ^l | 0.15 | - | - | 234,751,000 | 2,186,000 | 595,000 | 237,532,000 | 1,010,000 |
| 1989-90 | 0.09 | 0.09 | - | - | 164,967,000 | 2,179,000 | 564,000 | 167,710,000 | 1,168,000 |
| 1988-89 | 0.09 | 0.09 | - | - | 155,119,000 | 2,099,000 | 568,000 | 157,786,000 | 1,000,000 |
| 1987-88 | 0.09 | 0.09 | - | - | 151,624,000 | 2,196,000 | 796,000 | 154,616,000 | 1,266,000 |
| 1986-87 | 0.09 | 0.09 | - | - | 144,613,000 | 1,464,000 | 885,000 | 146,962,000 | 1,013,000 |
| 1985-86 | 0.09 | 0.09 | - | - | 132,192,000 | 1,622,000 | 1,149,000 | 134,963,000 | 872,000 |
| 1984-85 | 0.09 | 0.09 | - | - | 126,616,000 | 1,864,000 | 1,252,000 | 129,732,000 | 788,000 |
| 1983-84 | 0.09 | 0.09 | - | - | 122,823,000 | 1,810,000 | 1,353,000 | 125,986,000 | 813,000 |
| 1982-83 | 0.07 | 0.09 | - | - | 94,703,000 | 1,776,000 | 1,355,000 | 97,834,000 | 748,000 |
| 1981-82 | 0.07 | 0.07 | - | - | 78,739,000 | 1,664,000 ^m | 1,370,000 | 81,773,000 ^m | 783,000 |
| 1980-81 | 0.07 | 0.07 | - | - | 79,021,000 | 1,426,000 | 1,323,000 | 81,770,000 | 659,000 |
| 1979-80 | 0.07 | 0.07 | - | - | 77,960,000 | 1,039,000 | 1,145,000 | 80,144,000 | 637,000 |
| 1978-79 | 0.07 | 0.07 | - | - | 73,916,000 | 673,000 | 941,000 | 75,530,000 | 624,000 |
| 1977-78 | 0.07 | 0.07 | - | - | 66,105,000 | 640,000 | 1,019,000 | 67,764,000 | 553,000 |
| 1976-77 | 0.07 | 0.07 | - | - | 61,424,000 | 643,000 | 1,054,000 | 63,121,000 | 527,000 |
| 1975-76 | 0.07 | 0.07 | - | - | 55,402,000 | 386,000 | 1,067,000 | 56,855,000 | 507,000 |
| 1974-75 | 0.07 | 0.07 | - | - | 50,539,000 | 202,000 | - | 50,741,000 | 395,000 |
| 1973-74 | 0.07 | 0.07 | - | - | 51,875,000 | 289,000 | - | 52,164,000 | 382,000 |
| 1972-73 | 0.07 | 0.07 | - | - | 49,551,000 | 290,000 | - | 49,841,000 | 354,000 |
| 1971-72 | 0.07 | 0.07 | - | - | 45,382,000 | 599,000 | - | 45,981,000 | 330,000 |
| 1970-71 | 0.07 | 0.07 | - | - | 41,338,000 | 813,000 ⁿ | - | 42,151,000 ⁿ | 338,000 |
| 1969-70 | 0.08 ^o | 0.07 | - | - | 39,741,000 ^o | 755,000 | - | 40,496,000 | 320,000 |
| 1968-69 | 0.07 | 0.07 ^o | - | - | 36,838,000 ^o | 774,000 | - | 37,612,000 | 311,000 ^o |
| 1967-68 | 0.07 | 0.07 | - | - | 33,561,000 | 814,000 | - | 34,375,000 | - |
| 1966-67 | 0.07 | 0.07 | - | - | 30,651,000 | 829,000 | - | 31,480,000 | - |
| 1965-66 | 0.08 ^q | 0.08 | - | - | 30,186,000 ^q | 1,028,000 ^q | - | 31,214,000 | - |
| 1964-65 | 0.07 | 0.07 ^q | - | - | 28,254,000 ^q | 1,211,000 | - | 29,465,000 | - |
| 1963-64 | 0.07 | 0.07 | - | - | 25,258,000 | 1,274,000 | - | 26,532,000 | - |
| 1962-63 | 0.07 | 0.07 | - | - | 23,136,000 | 1,187,000 | - | 24,323,000 | - |
| 1961-62 | 0.07 | 0.07 | - | - | 21,580,000 | 1,291,000 | - | 22,871,000 | - |
| 1960-61 | 0.07 | 0.07 | - | - | 20,173,000 | 1,446,000 | - | 21,619,000 | - |

Footnotes on next page.

FUEL (EXCISE) TAXES

TABLE 25B—Diesel Fuel and Alternative Fuels Statistics, by Fiscal Year, 1937-38 to 2018-19 (2 of 2)

| Fiscal Year | Diesel Tax Rate | | International Fuel Tax Agreement (IFTA) Tax Rate ^b | | Revenue ^a | | | | |
|-------------|-----------------|--------|---|-------|----------------------|--------------------------------|------------------------------|--------------|--|
| | | | | | Diesel | Alternative Fuels ^c | | Total | Tax Paid at Reduced Rate by Transit Districts ^e |
| | Jul 1 | Jan 1 | Jul 1 | Jan 1 | | Per Unit Basis | Flat Rate Basis ^d | | |
| 1959-60 | \$0.07 | \$0.07 | - | - | \$19,743,000 | \$1,094,000 ^l | - | \$20,837,000 | - |
| 1958-59 | 0.07 | 0.07 | - | - | 18,812,000 | - | - | 18,812,000 | - |
| 1957-58 | 0.07 | 0.07 | - | - | 17,454,000 | - | - | 17,454,000 | - |
| 1956-57 | 0.07 | 0.07 | - | - | 16,826,000 | - | - | 16,826,000 | - |
| 1955-56 | 0.07 | 0.07 | - | - | 16,018,000 | - | - | 16,018,000 | - |
| 1954-55 | 0.07 | 0.07 | - | - | 14,323,000 | - | - | 14,323,000 | - |
| 1953-54 | 0.07 | 0.07 | - | - | 12,873,000 | - | - | 12,873,000 | - |
| 1952-53 | 0.045 | 0.045 | - | - | 7,946,000 | - | - | 7,946,000 | - |
| 1951-52 | 0.045 | 0.045 | - | - | 6,885,000 | - | - | 6,885,000 | - |
| 1950-51 | 0.045 | 0.045 | - | - | 6,023,000 | - | - | 6,023,000 | - |
| 1949-50 | 0.045 | 0.045 | - | - | 4,764,000 | - | - | 4,764,000 | - |
| 1948-49 | 0.045 | 0.045 | - | - | 4,079,000 | - | - | 4,079,000 | - |
| 1947-48 | 0.045 | 0.045 | - | - | 3,595,000 | - | - | 3,595,000 | - |
| 1946-47 | 0.03 | 0.03 | - | - | 2,171,000 | - | - | 2,171,000 | - |
| 1945-46 | 0.03 | 0.03 | - | - | 1,918,000 | - | - | 1,918,000 | - |
| 1944-45 | 0.03 | 0.03 | - | - | 1,640,000 | - | - | 1,640,000 | - |
| 1943-44 | 0.03 | 0.03 | - | - | 1,417,000 | - | - | 1,417,000 | - |
| 1942-43 | 0.03 | 0.03 | - | - | 1,268,000 | - | - | 1,268,000 | - |
| 1941-42 | 0.03 | 0.03 | - | - | 1,117,000 | - | - | 1,117,000 | - |
| 1940-41 | 0.03 | 0.03 | - | - | 793,000 | - | - | 793,000 | - |
| 1939-40 | 0.03 | 0.03 | - | - | 537,000 | - | - | 537,000 | - |
| 1938-39 | 0.03 | 0.03 | - | - | 373,000 | - | - | 373,000 | - |
| 1937-38 | 0.03 | 0.03 | - | - | 268,000 ^u | - | - | 268,000 | - |

Note: Detail may not compute to total due to rounding.

^a Includes interest and penalties which amounted to \$433,000 during the 2018-19 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

^b Effective January 1, 1996, most interstate motor carriers pay the Interstate User Tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in diesel since the vast majority of IFTA receipts is for diesel fuel use.

^c Includes use fuel tax revenue on Liquefied Petroleum Gases (LPG), Liquefied Natural Gas (LNG), alcohol fuel, kerosene, and Compressed Natural Gas (CNG).

^d Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.

^e These amounts are also included in diesel and alternative fuels revenues.

^f Effective January 1, 2015, the Use Fuel Tax on CNG was changed from 7 cents per 100 cubic feet to 8.87 cents per Gasoline Gallon Equivalent (GGE) equal to 5.66 pounds or 126.67 cubic feet; and the Use Fuel Tax on LNG was changed from 6 cents per gallon to 10.17 cents per Diesel Gallon Equivalent (DGE) equal to 6.06 pounds. These revisions provided easily understandable unit pricing, allowing direct comparison with the price per gallon of gasoline fuel and diesel fuel; they were not considered to be tax rate increases.

^g The IFTA rate was historically set in the fall with a January 1 effective date. The Fuel Tax Swap legislation in 2010 required annual adjustments to the diesel tax rate effective July 1 each year beginning in 2011. Legislation passed in 2012 moved the rate setting for IFTA to July 1 to coincide with the diesel fuel tax rate setting beginning 2013.

^h The Fuel Tax Swap provides that the retail sale of diesel fuel is subject to additional sales and use tax. The additional sales and use tax rate for diesel fuel is 1.87 percent effective July 1, 2011; 1.94 percent effective July 1, 2013; and 1.75 percent effective July 1, 2014, and thereafter. Additionally, beginning July 1, 2011, the Fuel Tax Swap provides that the state excise tax on diesel fuel be decreased by 5 cents per gallon resulting in a state diesel fuel excise tax rate of 13 cents per gallon. Effective July 1, 2012, the state excise tax on diesel fuel decreased by 3 cents to a rate of 10 cents per gallon. Thereafter, CDTFA is required to adjust the excise tax rates for diesel fuel annually so that the total amount of tax revenue generated is equal to what would have been generated had the sales and use tax and excise tax rates remained unchanged.

ⁱ Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax.

^j Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.

^k Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

^l Effective August 1, 1990, the tax rate was increased to 14 cents per gallon.

^m Ethanol and methanol containing not more than 15 percent gasoline or diesel fuels became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law.

ⁿ Effective January 1, 1971, CNG is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature.

^o A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm-and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.

^p Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.

^q A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm-and flood-damaged roads. This levy raised a total of \$1,786,000.

^r Effective October 1, 1963, the tax rate on LPG was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.

^s Effective October 1, 1959, users and vendors of LPG were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

^t This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the Motor Vehicle Fuel Tax.

FUEL (EXCISE) TAXES

TABLE 26—Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue, by Fiscal Year, 1989-90 to 2018-19

| Fiscal Year | Underground Storage Tank Maintenance Fee ^a | Childhood Lead Poisoning Prevention Fee ^b | Oil Spill Prevention and Administration Fee ^c and Oil Spill Response Fee ^d |
|-------------|---|--|--|
| 2018-19 | \$335,590,000 | \$21,172,000 | \$46,078,000 |
| 2017-18 | 346,982,000 | 21,230,000 | 46,596,000 |
| 2016-17 | 347,452,000 | 21,246,000 | 45,880,000 |
| 2015-16 | 355,902,000 ^e | 20,668,000 | 45,011,000 |
| 2014-15 | 262,973,000 ^e | 20,564,000 | 42,140,000 |
| 2013-14 | 289,197,000 ^e | 21,794,000 | 31,057,000 |
| 2012-13 | 314,880,000 | 24,321,000 | 31,337,000 |
| 2011-12 | 316,898,000 | 20,070,000 | 28,380,000 ^e |
| 2010-11 | 332,346,000 | 19,830,000 | 24,760,000 |
| 2009-10 | 289,174,000 ^e | 27,852,000 | 25,325,000 |
| 2008-09 | 224,158,000 | 18,755,000 | 26,853,000 |
| 2007-08 | 243,649,000 | 35,544,000 | 27,945,000 |
| 2006-07 | 251,095,000 | 9,309,000 | 28,070,000 |
| 2005-06 | 241,567,000 ^e | 9,970,000 | 28,763,000 |
| 2004-05 | 217,985,000 ^e | 11,904,000 | 27,559,000 |
| 2003-04 | 211,574,000 | 13,339,000 | 33,198,000 |
| 2002-03 | 206,767,000 | 19,679,000 | 20,824,000 |
| 2001-02 | 202,118,000 | 13,987,000 | 19,663,000 |
| 2000-01 | 184,218,000 | 11,716,000 | 21,257,000 |
| 1999-00 | 190,153,000 | 13,701,000 | 18,389,000 |
| 1998-99 | 189,136,000 | 15,134,000 | 20,708,000 |
| 1997-98 | 179,705,000 | 10,665,000 | 24,104,000 |
| 1996-97 | 144,493,000 ^e | 11,963,000 | 23,108,000 |
| 1995-96 | 117,217,000 ^e | 11,528,000 | 19,726,000 |
| 1994-95 | 91,531,000 ^e | 11,855,000 | 19,794,000 |
| 1993-94 | 84,159,000 | 11,726,000 | 19,994,000 |
| 1992-93 | 83,106,000 | 11,200,000 | 20,749,000 |
| 1991-92 | 88,850,000 | 835,000 | 23,120,000 ^f |
| 1990-91 | 18,732,000 ^e | - | 64,648,000 ^f |
| 1989-90 | 13,997,000 | - | - |

Note: Detail may not compute to total due to rounding.

^a Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.

^b Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.

^c Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines. On January 1, 2012, the rate increased from \$.05 to \$.065 per barrel.

^d This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.

^e Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.020 per gallon. Effective January 1, 2014, the rate decreased to \$0.014 per gallon. Effective January 1, 2015, the rate increased to \$0.020 per gallon.

^f Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.

ALCOHOLIC BEVERAGE TAX

TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a, by Fiscal Year, 1932-35 to 2018-19 (1 of 2)

| Fiscal Year | Beer | 14 Percent Alcohol or Less (Still Wines) | Over 14 Percent Alcohol (Still Wines) | Champagne and Sparkling Wines | Distilled Spirits | Total |
|----------------------|--------------------------|--|---------------------------------------|-------------------------------|--------------------------|--------------------------|
| 2018-19 | \$135,169,000 | \$21,676,000 | \$7,000,000 | \$3,812,000 | \$210,897,000 | \$378,553,000 |
| 2017-18 ^c | 135,381,000 | 20,639,000 ^c | 6,013,000 | 3,885,000 | 203,734,000 ^c | 369,652,000 ^c |
| 2016-17 | 130,334,000 | 21,120,000 | 5,837,000 | 3,814,000 | 202,995,000 | 364,100,000 |
| 2015-16 | 136,465,000 | 20,038,000 | 6,225,000 | 3,621,000 | 198,737,000 | 365,087,000 |
| 2014-15 | 141,407,000 | 19,478,000 | 5,618,000 | 3,245,000 | 187,602,000 | 357,351,000 |
| 2013-14 | 137,786,000 | 23,191,000 | 4,997,000 | 2,991,000 | 189,069,000 | 358,033,000 |
| 2012-13 | 135,770,000 | 22,193,000 | 4,647,000 | 2,762,000 | 186,933,000 | 352,305,000 |
| 2011-12 | 130,953,000 | 25,086,000 | 4,576,000 | 2,653,000 | 180,561,000 | 343,829,000 |
| 2010-11 | 132,316,000 | 17,070,000 | 4,301,000 | 2,513,000 | 175,531,000 | 331,731,000 |
| 2009-10 | 132,877,000 | 17,771,000 | 4,324,000 | 2,192,000 | 170,221,000 | 327,385,000 |
| 2008-09 | 135,515,000 | 21,885,000 | 4,290,000 | 2,111,000 | 167,387,000 | 331,189,000 |
| 2007-08 | 137,100,000 | 18,495,000 | 4,370,000 | 2,102,000 | 168,321,000 | 330,388,000 |
| 2006-07 | 139,140,000 | 20,469,000 | 4,141,000 | 2,141,000 | 163,537,000 | 329,427,000 |
| 2005-06 | 127,077,000 | 18,535,000 | 3,587,000 | 1,962,000 | 161,227,000 | 312,388,000 |
| 2004-05 | 131,216,000 | 18,719,000 | 2,958,000 | 1,900,000 | 157,608,000 | 312,401,000 |
| 2003-04 | 134,252,000 | 18,149,000 | 2,422,000 | 1,784,000 | 152,560,000 | 309,166,000 |
| 2002-03 | 124,935,000 | 18,358,000 | 2,081,000 | 1,742,000 | 143,285,000 | 290,401,000 |
| 2001-02 | 127,104,000 | 17,710,000 | 1,867,000 | 1,650,000 | 139,149,000 | 287,480,000 |
| 2000-01 | 128,606,000 | 17,398,000 | 1,604,000 | 1,602,000 | 138,158,000 | 287,368,000 |
| 1999-00 | 126,082,000 | 16,829,000 | 1,331,000 | 2,163,000 | 133,000,000 | 279,405,000 |
| 1998-99 | 124,421,000 | 15,724,000 | 1,351,000 | 1,981,000 | 127,510,000 | 270,986,000 |
| 1997-98 | 122,593,000 | 16,681,000 | 1,137,000 | 1,818,000 | 127,082,000 | 269,312,000 |
| 1996-97 | 122,448,000 | 17,398,000 | 1,020,000 | 1,847,000 | 124,656,000 | 267,370,000 |
| 1995-96 | 123,806,000 | 15,420,000 | 956,000 | 1,940,000 | 126,008,000 | 268,130,000 |
| 1994-95 | 120,970,000 | 15,046,000 | 977,000 | 2,046,000 | 129,975,000 | 269,028,000 |
| 1993-94 | 124,752,000 | 15,401,000 | 1,029,000 | 2,114,000 | 134,829,000 | 278,143,000 |
| 1992-93 | 128,730,000 | 15,664,000 | 1,075,000 | 2,290,000 | 141,756,000 | 289,531,000 |
| 1991-92 | 130,475,000 ^b | 15,637,000 ^b | 1,150,000 ^b | 2,236,000 | 143,935,000 ^b | 293,440,000 |
| 1990-91 | 26,758,000 | 899,000 | 127,000 | 2,523,000 | 94,489,000 | 124,796,000 |
| 1989-90 | 26,689,000 | 891,000 | 148,000 | 2,776,000 | 96,890,000 | 127,396,000 |
| 1988-89 | 26,835,000 | 922,000 | 169,000 | 2,901,000 | 96,566,000 | 127,393,000 |
| 1987-88 | 26,182,000 | 1,074,000 | 177,000 | 2,961,000 | 97,847,000 | 128,241,000 |
| 1986-87 | 25,653,000 | 1,084,000 | 180,000 | 3,180,000 | 100,265,000 | 130,362,000 |
| 1985-86 | 25,667,000 | 1,114,000 | 165,000 | 3,447,000 | 102,097,000 | 132,490,000 |
| 1984-85 | 25,146,000 | 1,017,000 | 156,000 | 3,243,000 | 105,497,000 | 135,059,000 |
| 1983-84 | 25,017,000 | 981,000 | 162,000 | 3,201,000 | 107,128,000 | 136,489,000 |
| 1982-83 | 24,043,000 | 957,000 | 168,000 | 2,742,000 | 108,786,000 | 136,696,000 |
| 1981-82 | 24,644,000 | 928,000 | 167,000 | 2,470,000 | 112,146,000 | 140,355,000 |
| 1980-81 | 24,707,000 | 899,000 | 167,000 | 2,293,000 | 114,999,000 | 143,065,000 |
| 1979-80 | 23,300,000 | 836,000 | 175,000 | 1,973,000 | 113,311,000 | 139,596,000 |
| 1978-79 | 22,367,000 | 815,000 | 190,000 | 1,853,000 | 113,329,000 | 138,554,000 |
| 1977-78 | 20,951,000 | 755,000 | 210,000 | 1,643,000 | 111,194,000 | 134,753,000 |

Footnotes on next page.

ALCOHOLIC BEVERAGE TAX

TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a, by Fiscal Year, 1932-35 to 2018-19 (2 of 2)

| Fiscal Year | Beer | 14 Percent Alcohol or Less (Still Wines) | Over 14 Percent Alcohol (Still Wines) | Champagne and Sparkling Wines | Distilled Spirits | Total |
|----------------------|-------------------------|--|---------------------------------------|-------------------------------|--------------------------|---------------|
| 1976-77 | \$19,945,000 | \$690,000 | \$212,000 | \$1,394,000 | \$105,468,000 | \$127,708,000 |
| 1975-76 | 18,616,000 | 660,000 | 229,000 | 1,339,000 | 105,411,000 | 126,255,000 |
| 1974-75 | 18,057,000 | 605,000 | 231,000 | 1,219,000 | 101,447,000 | 121,559,000 |
| 1973-74 | 16,830,000 | 578,000 | 232,000 | 1,291,000 | 100,417,000 | 119,348,000 |
| 1972-73 | 15,782,000 | 559,000 | 264,000 | 1,326,000 | 96,755,000 | 114,686,000 |
| 1971-72 | 15,261,000 | 486,000 | 275,000 | 1,301,000 | 94,809,000 | 112,132,000 |
| 1970-71 | 13,847,000 | 444,000 | 262,000 | 1,273,000 | 90,780,000 | 106,606,000 |
| 1969-70 | 14,451,000 | 386,000 | 272,000 | 1,024,000 | 89,832,000 | 105,964,000 |
| 1968-69 | 12,743,000 | 316,000 | 286,000 | 785,000 | 85,546,000 | 99,677,000 |
| 1967-68 | 11,954,000 | 281,000 | 291,000 | 716,000 | 78,810,000 ^c | 92,052,000 |
| 1966-67 | 12,508,000 | 247,000 | 306,000 | 632,000 | 59,607,000 | 73,301,000 |
| 1965-66 | 11,629,000 | 235,000 | 320,000 | 537,000 | 57,438,000 | 70,159,000 |
| 1964-65 | 11,764,000 | 218,000 | 323,000 | 489,000 | 54,152,000 | 66,946,000 |
| 1963-64 | 10,148,000 | 203,000 | 337,000 | 405,000 | 50,703,000 | 61,796,000 |
| 1962-63 | 9,981,000 | 187,000 | 333,000 | 332,000 | 47,989,000 | 58,821,000 |
| 1961-62 | 9,442,000 | 169,000 | 345,000 | 313,000 | 45,283,000 | 55,552,000 |
| 1960-61 | 9,093,000 | 159,000 | 352,000 | 274,000 | 42,148,000 | 52,025,000 |
| 1955-60 | 25,404,000 ^d | 571,000 | 1,707,000 | 996,000 ^e | 178,267,000 ^f | 206,945,000 |
| 1950-55 | 17,432,000 | 411,000 | 1,516,000 | 493,000 | 78,536,000 | 98,388,000 |
| 1945-50 | 16,105,000 | 289,000 | 1,360,000 | 392,000 | 72,011,000 | 90,157,000 |
| 1940-45 | 11,516,000 | 351,000 | 1,217,000 | 268,000 | 62,806,000 | 76,158,000 |
| 1935-40 | 7,823,000 | 220,000 ^g | 1,606,000 ^h | 91,000 ⁱ | 40,276,000 ^j | 50,016,000 |
| 1932-35 ^k | 2,397,000 | — | 479,000 ^l | — | — | 2,876,000 |

Note: Detail may not compute to total due to rounding.

^a This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.

^b Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.

^c Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.

^d Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.

^e Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.

^f Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.

^g The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.

^h Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.

ⁱ Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.

^j The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.

^k The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.

^l Includes all types of wines. The tax rate was 2 cents per gallon on all wine, and the different types were not reported separately.

^m Revised.

ⁿ Administered by CDTFA pursuant to an interagency agreement with BOE.

ALCOHOLIC BEVERAGE TAX

**TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-40 to 2018-19
(in Gallons) (1 of 2)**

| Fiscal Year | Beer ^b | 14 Percent Alcohol or Less (Still Wines) | Over 14 Percent Alcohol ^c (Still Wines) | Champagne and Sparkling Wines | Total Wine Consumption | Distilled Spirits |
|----------------------|-------------------|--|--|-------------------------------|--------------------------|-------------------|
| 2018-19 | 674,817,000 | 107,999,000 | 32,459,000 | 12,416,000 | 152,875,000 | 63,482,000 |
| 2017-18 ^d | 696,355,000 | 103,172,000 ^e | 29,865,000 | 12,860,000 | 145,897,000 ^f | 61,457,000 |
| 2016-17 | 673,412,000 | 105,558,000 | 29,169,000 | 12,688,000 | 147,415,000 | 61,150,000 |
| 2015-16 | 696,770,000 | 97,543,000 | 30,963,000 | 12,131,000 | 140,637,000 | 59,966,000 |
| 2014-15 | 706,987,000 | 97,338,000 | 28,057,000 | 10,774,000 | 136,169,000 | 56,827,000 |
| 2013-14 | 688,927,000 | 115,927,000 | 24,974,000 | 9,966,000 | 150,868,000 | 56,993,000 |
| 2012-13 | 678,845,000 | 110,965,000 | 23,234,000 | 9,208,000 | 143,407,000 | 56,373,000 |
| 2011-12 | 654,713,000 | 125,430,000 | 22,876,000 | 8,835,000 | 157,141,000 | 54,475,000 |
| 2010-11 | 661,577,000 | 85,341,000 | 21,497,000 | 8,371,000 | 115,209,000 | 52,923,000 |
| 2009-10 | 664,107,000 | 88,869,000 | 21,617,000 | 7,319,000 | 117,806,000 | 51,371,000 |
| 2008-09 | 677,579,000 | 109,419,000 | 21,452,000 | 7,003,000 | 137,874,000 | 50,522,000 |
| 2007-08 | 685,492,000 | 92,470,000 | 19,935,000 | 6,974,000 | 119,379,000 | 50,784,000 |
| 2006-07 | 695,694,000 | 102,335,000 | 20,697,000 | 7,108,000 | 130,140,000 | 49,350,000 |
| 2005-06 | 635,382,000 | 92,644,000 | 17,883,000 | 6,535,000 | 117,062,000 | 48,653,000 |
| 2004-05 | 656,033,000 | 93,559,000 | 14,778,000 | 6,297,000 | 114,634,000 | 47,622,000 |
| 2003-04 | 670,944,000 | 90,693,000 | 12,093,000 | 5,918,000 | 108,703,000 | 46,035,000 |
| 2002-03 | 624,362,000 | 91,779,000 | 10,394,000 | 5,798,000 | 107,970,000 | 43,244,000 |
| 2001-02 | 640,049,000 | 88,514,000 | 9,333,000 | 5,501,000 | 103,348,000 | 42,003,000 |
| 2000-01 | 643,124,000 | 86,987,000 | 8,020,000 | 5,340,000 | 100,346,000 | 41,703,000 |
| 1999-00 | 630,402,000 | 84,134,000 | 6,654,000 | 7,210,000 | 97,998,000 | 40,148,000 |
| 1998-99 | 622,103,000 | 78,614,000 | 6,752,000 | 6,602,000 | 91,969,000 | 38,498,000 |
| 1997-98 | 612,963,000 | 83,414,000 | 5,685,000 | 6,058,000 | 95,157,000 | 38,375,000 |
| 1996-97 | 612,179,000 | 87,027,000 | 5,098,000 | 6,156,000 | 98,281,000 | 38,022,000 |
| 1995-96 | 619,001,000 | 77,100,000 | 4,780,000 | 6,466,000 | 88,346,000 | 37,973,000 |
| 1994-95 | 606,084,000 | 75,168,000 | 4,868,000 | 6,661,000 | 86,696,000 | 39,189,000 |
| 1993-94 | 625,565,000 | 76,935,000 | 5,137,000 | 7,047,000 | 89,118,000 | 40,722,000 |
| 1992-93 | 643,307,000 | 78,244,000 | 5,371,000 | 7,630,000 | 91,245,000 | 42,811,000 |
| 1991-92 | 677,367,000 | 80,584,000 | 5,833,000 | 7,453,000 | 93,871,000 | 44,276,000 |
| 1990-91 | 671,319,000 | 89,732,000 | 6,329,000 | 8,396,000 | 104,457,000 | 47,033,000 |
| 1989-90 | 679,747,000 | 88,163,000 | 7,401,000 | 9,247,000 | 104,810,000 | 48,215,000 |
| 1988-89 | 669,662,000 | 91,381,000 | 8,445,000 | 9,678,000 | 109,504,000 | 48,004,000 |
| 1987-88 | 650,286,000 | 107,267,000 | 8,862,000 | 9,871,000 | 126,000,000 | 48,886,000 |
| 1986-87 | 664,051,000 | 108,442,000 | 8,991,000 | 10,599,000 | 128,032,000 | 50,132,000 |
| 1985-86 | 634,915,000 | 111,358,000 | 8,245,000 | 11,489,000 | 131,091,000 | 51,048,000 |
| 1984-85 | 626,426,000 | 101,671,000 | 7,821,000 | 10,809,000 | 120,301,000 | 52,748,000 |
| 1983-84 | 623,174,000 | 98,131,000 | 8,099,000 | 10,670,000 | 116,900,000 | 53,564,000 |
| 1982-83 | 598,790,000 | 95,718,000 | 8,416,000 | 9,141,000 | 113,275,000 | 54,393,000 |
| 1981-82 | 610,873,000 | 92,815,000 | 8,374,000 | 8,232,000 | 109,421,000 | 56,073,000 |
| 1980-81 | 610,689,000 | 89,931,000 | 8,339,000 | 7,642,000 | 105,912,000 | 57,500,000 |
| 1979-80 | 576,951,000 | 83,621,000 | 8,745,000 | 6,577,000 | 98,943,000 | 56,656,000 |
| 1978-79 | 564,280,000 | 81,495,000 | 9,507,000 | 6,175,000 | 97,177,000 | 56,665,000 |

Footnotes on next page.

ALCOHOLIC BEVERAGE TAX

**TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-40 to 2018-19
(in Gallons) (2 of 2)**

| Fiscal Year | Beer ^b | 14 Percent Alcohol or Less (Still Wines) | Over 14 Percent Alcohol ^c (Still Wines) | Champagne and Sparkling Wines | Total Wine Consumption | Distilled Spirits |
|-------------|-------------------|--|--|-------------------------------|------------------------|-------------------|
| 1977-78 | 528,724,000 | 75,538,000 | 10,489,000 | 5,475,000 | 91,502,000 | 55,597,000 |
| 1976-77 | 506,034,000 | 68,985,000 | 10,599,000 | 4,647,000 | 84,231,000 | 52,734,000 |
| 1975-76 | 471,996,000 | 65,988,000 | 11,458,000 | 4,463,000 | 81,909,000 | 52,705,000 |
| 1974-75 | 460,592,000 | 60,543,000 | 11,551,000 | 4,063,000 | 76,157,000 | 50,724,000 |
| 1973-74 | 431,001,000 | 57,761,000 | 11,591,000 | 4,304,000 | 73,656,000 | 50,208,000 |
| 1972-73 | 404,900,000 | 55,949,000 | 13,207,000 | 4,419,000 | 73,575,000 | 48,377,000 |
| 1971-72 | 395,645,000 | 48,555,000 | 13,768,000 | 4,337,000 | 66,660,000 | 47,405,000 |
| 1970-71 | 356,738,000 | 44,392,000 | 13,119,000 | 4,244,000 | 61,755,000 | 45,390,000 |
| 1969-70 | 373,129,000 | 38,568,000 | 13,584,000 | 3,412,000 | 55,564,000 | 44,916,000 |
| 1968-69 | 328,976,000 | 31,650,000 | 14,317,000 | 2,616,000 | 48,583,000 | 42,773,000 |
| 1967-68 | 308,936,000 | 28,104,000 | 14,543,000 | 2,386,000 | 45,032,000 | 40,629,000 |
| 1966-67 | 321,765,000 | 24,713,000 | 15,320,000 | 2,107,000 | 42,140,000 | 39,738,000 |
| 1965-66 | 298,711,000 | 23,509,000 | 15,990,000 | 1,791,000 | 41,290,000 | 38,292,000 |
| 1964-65 | 300,835,000 | 21,790,000 | 16,131,000 | 1,629,000 | 39,550,000 | 36,102,000 |
| 1963-64 | 261,145,000 | 20,313,000 | 16,848,000 | 1,350,000 | 38,510,000 | 33,802,000 |
| 1962-63 | 256,151,000 | 18,668,000 | 16,661,000 | 1,106,000 | 36,435,000 | 31,993,000 |
| 1961-62 | 242,761,000 | 16,851,000 | 17,239,000 | 1,044,000 | 35,134,000 | 30,189,000 |
| 1960-61 | 232,962,000 | 15,861,000 | 17,602,000 | 913,000 | 34,376,000 | 28,098,000 |
| 1955-60 | 1,058,922,000 | 57,116,000 | 85,379,000 | 3,323,000 | 145,818,000 | 118,844,000 |
| 1950-55 | 883,960,000 | 41,124,000 | 75,809,000 | 1,928,000 | 118,861,000 | 98,170,000 |
| 1945-50 | 801,657,000 | 29,022,000 | 67,996,000 | 1,625,000 | 98,643,000 | 90,014,000 |
| 1940-45 | 573,369,000 | 35,000,000 | 61,130,000 | 1,009,000 | 97,139,000 | 78,507,000 |
| 1935-40 | 387,414,000 | 37,121,000 | 65,264,000 | 683,000 | 103,068,000 | 50,345,000 |

Note: Detail may not compute to total due to rounding.

^a Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as “apparent” consumption figures rather than as “actual” consumption figures.

^b Includes a relatively small amount of tax-exempt beer distributed to the Armed Forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state’s excise tax when purchased from California suppliers.

^c Includes a relatively small amount for sparkling hard cider starting January 1995.

^r Revised.

^y Administered by CDTFA pursuant to an interagency agreement with BOE.



ALCOHOLIC BEVERAGE TAX

**TABLE 29—Per Capita Consumption^a of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-36 to 2018-19
(Consumption in Gallons, Per Capita)**

| Fiscal Year | Population ^b | Beer ^c | Wines | Distilled Spirits |
|----------------------|-------------------------|-------------------|-------------------|-------------------|
| 2018-19 | 39,927,315 | 16.90 | 3.83 | 1.59 |
| 2017-18 ^r | 39,809,693 | 17.49 | 3.66 ^r | 1.54 |
| 2016-17 | 39,523,613 | 17.04 | 3.73 | 1.55 |
| 2015-16 | 39,255,883 | 17.75 | 3.58 | 1.53 |
| 2014-15 | 38,714,725 | 18.26 | 3.52 | 1.47 |
| 2013-14 | 38,357,121 | 17.96 | 3.93 | 1.49 |
| 2012-13 | 37,984,138 | 17.87 | 3.78 | 1.48 |
| 2011-12 | 37,668,804 | 17.38 | 4.17 | 1.45 |
| 2010-11 | 37,427,946 | 17.68 | 3.08 | 1.41 |
| 2009-10 | 37,223,900 | 17.84 | 3.16 | 1.38 |
| 2008-09 | 38,255,508 | 17.71 | 3.60 | 1.32 |
| 2007-08 | 37,883,992 | 18.09 | 3.15 | 1.34 |
| 2006-07 | 37,559,440 | 18.52 | 3.46 | 1.31 |
| 2005-06 | 37,195,240 | 17.08 | 3.15 | 1.31 |
| 2004-05 | 36,728,196 | 17.86 | 3.12 | 1.30 |
| 2003-04 | 36,271,091 | 18.50 | 3.00 | 1.27 |
| 2002-03 | 35,612,000 | 17.53 | 3.03 | 1.21 |
| 2001-02 | 35,000,000 | 18.29 | 2.95 | 1.20 |
| 2000-01 | 34,367,000 | 18.71 | 2.92 | 1.21 |
| 1999-00 | 33,753,000 | 18.68 | 2.90 | 1.19 |
| 1998-99 | 33,140,000 | 18.77 | 2.78 | 1.16 |
| 1997-98 | 32,657,000 | 18.77 | 2.91 | 1.18 |
| 1996-97 | 32,207,000 | 19.01 | 3.05 | 1.18 |
| 1995-96 | 31,837,000 | 19.44 | 2.77 | 1.19 |
| 1994-95 | 31,617,000 | 19.17 | 2.74 | 1.24 |
| 1993-94 | 31,418,000 | 19.91 | 2.84 | 1.30 |
| 1992-93 | 31,150,000 | 20.65 | 2.93 | 1.37 |
| 1991-92 | 30,723,000 | 22.05 | 3.06 | 1.44 |
| 1990-91 | 30,143,000 | 22.27 | 3.47 | 1.56 |
| 1989-90 | 29,558,000 | 23.00 | 3.55 | 1.63 |
| 1988-89 | 28,701,000 | 23.33 | 3.82 | 1.67 |
| 1987-88 | 27,996,000 | 23.23 | 4.50 | 1.75 |

| Fiscal Year | Population ^b | Beer ^c | Wines | Distilled Spirits |
|-------------|-------------------------|-------------------|-------|-------------------|
| 1986-87 | 27,338,000 | 24.29 | 4.68 | 1.83 |
| 1985-86 | 26,687,500 | 23.79 | 4.92 | 1.91 |
| 1984-85 | 26,079,000 | 24.02 | 4.61 | 2.02 |
| 1983-84 | 25,414,000 | 24.52 | 4.60 | 2.11 |
| 1982-83 | 24,944,700 | 24.00 | 4.54 | 2.18 |
| 1981-82 | 24,469,500 | 24.96 | 4.47 | 2.29 |
| 1980-81 | 23,992,900 | 25.45 | 4.41 | 2.40 |
| 1979-80 | 23,534,000 | 24.52 | 4.20 | 2.41 |
| 1978-79 | 23,072,000 | 24.46 | 4.21 | 2.46 |
| 1977-78 | 22,610,000 | 23.38 | 4.05 | 2.46 |
| 1976-77 | 22,164,000 | 22.83 | 3.80 | 2.38 |
| 1975-76 | 21,756,000 | 21.70 | 3.76 | 2.42 |
| 1974-75 | 21,374,000 | 21.55 | 3.56 | 2.37 |
| 1973-74 | 21,036,000 | 20.49 | 3.50 | 2.39 |
| 1972-73 | 20,737,000 | 19.53 | 3.55 | 2.33 |
| 1971-72 | 20,470,000 | 19.33 | 3.26 | 2.32 |
| 1970-71 | 20,193,000 | 17.67 | 3.06 | 2.25 |
| 1969-70 | 19,922,000 | 18.73 | 2.79 | 2.25 |
| 1968-69 | 19,664,000 | 16.73 | 2.47 | 2.18 |
| 1967-68 | 19,372,000 | 15.95 | 2.32 | 2.10 |
| 1966-67 | 19,041,000 | 16.90 | 2.21 | 2.09 |
| 1965-66 | 18,670,000 | 16.00 | 2.21 | 2.05 |
| 1964-65 | 18,255,000 | 16.48 | 2.17 | 1.98 |
| 1963-64 | 17,768,000 | 14.70 | 2.17 | 1.90 |
| 1962-63 | 17,211,000 | 14.88 | 2.12 | 1.86 |
| 1961-62 | 16,636,000 | 14.59 | 2.11 | 1.81 |
| 1960-61 | 16,114,000 | 14.46 | 2.13 | 1.74 |
| 1955-56 | 13,292,000 | 14.52 | 2.05 | 1.58 |
| 1950-51 | 10,886,000 | 15.38 | 1.96 | 1.84 |
| 1945-46 | 9,452,000 | 16.86 | 2.13 | 2.37 |
| 1940-41 | 7,094,000 | 10.71 | 2.51 | 1.60 |
| 1935-36 | 6,258,000 | 11.63 | 3.39 | 1.46 |

^a Based on taxable distributions compiled from monthly tax returns.

^b Population used is for January 1 of each fiscal year.

^c Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.

^r Revised.

^y Administered by CDTFA pursuant to an interagency agreement with BOE.

CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette Taxes and Other Tobacco Products Surtax Revenue, by Fiscal Year, 1959-60 to 2018-19 (1 of 2)

| Fiscal Year | Revenue ^a | Cigarette Tax | | | Other Tobacco Products Surtax | |
|----------------------|----------------------------|--------------------------------------|---|------------------------|-------------------------------|---------------------|
| | | Distributors' Discounts ^b | Gross Value of Tax Indicia ^c | Refunds | Revenue | Rate |
| 2018-19 | \$1,786,074,000 | \$5,305,000 | \$1,791,379,000 | \$3,659,000 | \$271,772,000 | 62.78% |
| 2017-18 ^y | 1,882,025,000 ^r | 5,590,000 ^r | 1,887,615,000 ^r | 1,033,000 ^r | 211,440,000 | 65.08% |
| 2016-17 | 950,676,000 ^d | 6,091,000 ^d | 956,768,000 ^d | 1,185,000 | 95,330,000 ^d | 27.30% ^f |
| 2015-16 | 741,937,000 | 6,360,000 | 748,297,000 | 1,262,000 | 101,427,000 | 28.13% |
| 2014-15 | 748,022,000 | 6,413,000 | 754,434,000 | 837,000 | 86,949,000 | 28.95% |
| 2013-14 | 751,513,000 | 6,443,000 | 757,956,000 | 600,000 | 86,424,000 | 29.82% |
| 2012-13 | 782,115,000 | 6,705,000 | 788,820,000 | 498,000 | 82,548,000 | 30.68% |
| 2011-12 | 820,322,000 | 7,032,000 | 827,355,000 | 1,017,000 | 80,424,000 | 31.73% |
| 2010-11 | 828,831,000 | 7,105,000 | 835,937,000 | 1,308,000 | 77,016,000 | 33.02% |
| 2009-10 | 838,709,000 | 7,187,000 | 845,896,000 | 1,583,000 | 84,617,000 | 41.11% |
| 2008-09 | 912,724,000 | 7,819,000 | 920,543,000 | 626,000 | 85,506,000 | 45.13% |
| 2007-08 | 955,030,000 | 8,185,000 | 963,215,000 | 727,000 | 85,929,000 | 45.13% |
| 2006-07 | 998,723,000 | 8,558,000 | 1,007,281,000 | 1,330,000 | 79,946,000 | 46.76% |
| 2005-06 | 1,026,497,000 | 8,795,000 | 1,035,293,000 | 1,707,000 | 67,348,000 | 46.76% |
| 2004-05 | 1,024,272,000 | 8,778,000 | 1,033,051,000 | 1,653,000 | 58,441,000 | 46.76% |
| 2003-04 | 1,021,366,000 | 8,755,000 | 1,030,121,000 | 4,721,000 | 44,166,000 | 46.76% |
| 2002-03 | 1,031,772,000 | 8,845,000 | 1,040,617,000 | 13,248,000 | 40,996,000 | 48.89% |
| 2001-02 | 1,067,004,000 | 9,146,000 | 1,076,150,000 | 10,774,000 | 50,037,000 | 52.65% ^g |
| 2000-01 | 1,110,692,000 | 9,503,000 | 1,120,195,000 | 8,741,000 | 52,834,000 | 54.89% |
| 1999-00 | 1,166,880,000 | 9,980,000 | 1,176,859,000 | 9,413,000 | 66,884,000 | 66.50% |
| 1998-99 | 841,911,000 ⁱ | 7,206,000 | 849,117,000 | 6,808,000 | 42,137,000 ^g | 61.53% ^g |
| 1997-98 | 612,066,000 | 5,244,000 | 617,309,000 | 5,448,000 | 39,617,000 | 29.37% |
| 1996-97 | 629,579,000 | 5,394,000 | 634,973,000 | 5,060,000 | 41,590,000 | 30.38% |
| 1995-96 | 639,030,000 | 5,469,000 | 644,499,000 | 6,193,000 | 32,788,000 | 31.20% |
| 1994-95 | 656,923,000 | 5,628,000 | 662,551,000 | 11,159,000 | 28,460,000 | 31.20% |
| 1993-94 | 647,993,000 ^h | 5,553,000 | 653,546,000 | 8,353,000 | 19,773,000 | 23.03% |
| 1992-93 | 667,479,000 | 5,715,000 | 673,195,000 | 9,138,000 | 21,480,000 | 26.82% |
| 1991-92 | 711,275,000 | 6,086,000 | 717,362,000 | 7,791,000 | 22,016,000 | 29.35% |
| 1990-91 | 729,612,000 | 6,242,000 | 735,854,000 | 7,904,000 | 24,064,000 | 34.17% |
| 1989-90 | 770,042,000 ⁱ | 6,581,000 | 776,623,000 | 11,615,000 | 24,956,000 ^h | 37.47% |
| 1988-89 | 499,712,000 ⁱ | 4,273,000 | 503,984,000 | 4,968,000 | 9,994,000 ^h | 41.67% |
| 1987-88 | 254,869,000 | 2,180,000 | 257,049,000 | 2,970,000 | - | - |
| 1986-87 | 257,337,000 | 2,202,000 | 259,539,000 | 2,661,000 | - | - |
| 1985-86 | 260,960,000 | 2,231,000 | 263,190,000 | 2,834,000 | - | - |
| 1984-85 | 265,070,000 | 2,267,000 | 267,337,000 | 2,390,000 | - | - |
| 1983-84 | 265,265,000 | 2,267,000 | 267,532,000 | 2,756,000 | - | - |
| 1982-83 | 273,748,000 | 2,336,000 | 276,084,000 | 2,060,000 | - | - |
| 1981-82 | 278,667,000 | 2,383,000 | 281,050,000 | 1,843,000 | - | - |
| 1980-81 | 280,087,000 | 2,395,000 | 282,482,000 | 1,567,000 | - | - |
| 1979-80 | 272,119,000 | 2,327,000 | 274,446,000 | 1,645,000 | - | - |
| 1978-79 | 270,658,000 | 2,315,000 | 272,973,000 | 1,408,000 | - | - |

Footnotes on next page.

CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette Taxes and Other Tobacco Products Surtax Revenue, by Fiscal Year, 1959-60 to 2018-19 (2 of 2)

| Fiscal Year | Revenue ^a | Cigarette Tax | | | Other Tobacco Products Surtax | |
|-------------|----------------------|--------------------------------------|---|-------------|-------------------------------|------|
| | | Distributors' Discounts ^b | Gross Value of Tax Indicia ^c | Refunds | Revenue | Rate |
| 1977-78 | | \$2,352,000 | \$277,394,000 | \$1,239,000 | - | - |
| 1976-77 | | 2,315,000 | 272,817,000 | 832,000 | - | - |
| 1975-76 | | 2,309,000 | 272,161,000 | 927,000 | - | - |
| 1974-75 | | 2,262,000 | 266,444,000 | 745,000 | - | - |
| 1973-74 | | 2,222,000 | 261,960,000 | 632,000 | - | - |
| 1972-73 | | 2,167,000 | 255,256,000 | 626,000 | - | - |
| 1971-72 | | 2,127,000 | 250,525,000 | 677,000 | - | - |
| 1970-71 | | 2,058,000 | 242,430,000 | 552,000 | - | - |
| 1969-70 | | 2,032,000 | 239,253,000 | 455,000 | - | - |
| 1968-69 | | 2,046,000 | 240,882,000 | 492,000 | - | - |
| 1967-68 | | 1,862,000 | 209,987,000 | 328,000 | - | - |
| 1966-67 | | 1,543,000 | 77,202,000 | 129,000 | - | - |
| 1965-66 | | 1,528,000 | 76,407,000 | 88,000 | - | - |
| 1964-65 | | 1,520,000 | 76,007,000 | 61,000 | - | - |
| 1963-64 | | 1,459,000 | 72,989,000 | 71,000 | - | - |
| 1962-63 | | 1,445,000 | 72,274,000 | 79,000 | - | - |
| 1961-62 | | 1,390,000 | 69,593,000 | 47,000 | - | - |
| 1960-61 | | 1,675,000 ^d | 67,726,000 | 76,000 | - | - |
| 1959-60 | | 767,000 ^e | 62,558,000 | 67,000 | - | - |

Note: Detail may not compute to total due to rounding.

^a Net of refunds for tax indicia on cigarettes that become unfit for use (see Refunds).

^b A discount of 0.85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.

^c Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.

^d Effective April 1, 2017, Proposition 56 increased the overall tax rate on tobacco products and cigarettes. Cigarette tax increased from 87 cents to \$2.87 per pack.

^e From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.

^f Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.

^g From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.

^h Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.

ⁱ Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.

^j Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.

^k Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.

^l Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.

^m Includes \$2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

^r Revised

CIGARETTE TAX

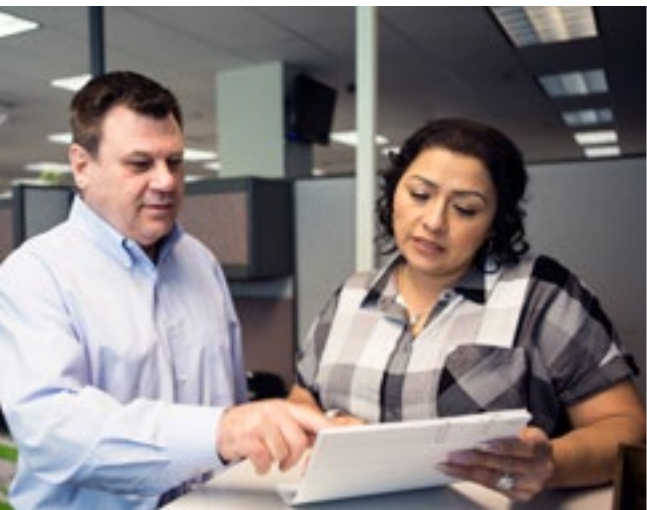
TABLE 30B—Cigarette Distributions and Per Capita Consumption, by Fiscal Year, 1959-60 to 2018-19

| Fiscal Year | Reported Distributions (in packages of 20) | | | Apparent Per Capita Consumption ^a |
|-------------|--|---------------|------------|--|
| | Total | Tax Paid | Tax Exempt | |
| 2018-19 | 634,000,000 | 622,000,000 | 11,000,000 | 15.9 |
| 2017-18 | 665,000,000 | 651,000,000 | 14,000,000 | 16.7 |
| 2016-17 | 818,000,000 | 805,000,000 | 14,000,000 | 20.7 |
| 2015-16 | 875,000,000 | 860,000,000 | 15,000,000 | 22.3 |
| 2014-15 | 881,000,000 | 867,000,000 | 14,000,000 | 22.8 |
| 2013-14 | 889,000,000 | 871,000,000 | 18,000,000 | 23.2 |
| 2012-13 | 930,000,000 | 907,000,000 | 23,000,000 | 24.5 |
| 2011-12 | 972,000,000 | 951,000,000 | 21,000,000 | 25.8 |
| 2010-11 | 989,000,000 | 961,000,000 | 28,000,000 | 26.4 |
| 2009-10 | 1,002,000,000 | 972,000,000 | 30,000,000 | 26.9 |
| 2008-09 | 1,090,000,000 | 1,058,000,000 | 32,000,000 | 28.5 |
| 2007-08 | 1,131,000,000 | 1,107,000,000 | 24,000,000 | 29.9 |
| 2006-07 | 1,177,000,000 | 1,158,000,000 | 20,000,000 | 31.3 |
| 2005-06 | 1,209,000,000 | 1,190,000,000 | 19,000,000 | 32.5 |
| 2004-05 | 1,224,000,000 | 1,187,000,000 | 37,000,000 | 33.3 |
| 2003-04 | 1,234,000,000 | 1,184,000,000 | 50,000,000 | 34.0 |
| 2002-03 | 1,227,000,000 | 1,196,000,000 | 31,000,000 | 34.5 |
| 2001-02 | 1,271,000,000 | 1,237,000,000 | 34,000,000 | 36.3 |
| 2000-01 | 1,324,000,000 | 1,288,000,000 | 37,000,000 | 38.5 |
| 1999-00 | 1,390,000,000 | 1,353,000,000 | 38,000,000 | 41.2 |
| 1998-99 | 1,568,000,000 | 1,523,000,000 | 45,000,000 | 47.3 |
| 1997-98 | 1,717,000,000 | 1,668,000,000 | 48,000,000 | 52.6 |
| 1996-97 | 1,777,000,000 | 1,716,000,000 | 61,000,000 | 55.2 |
| 1995-96 | 1,811,000,000 | 1,742,000,000 | 69,000,000 | 56.9 |
| 1994-95 | 1,871,000,000 | 1,791,000,000 | 80,000,000 | 59.2 |
| 1993-94 | 1,903,000,000 | 1,824,000,000 | 79,000,000 | 60.6 |
| 1992-93 | 2,010,000,000 | 1,923,000,000 | 86,000,000 | 64.5 |
| 1991-92 | 2,144,000,000 | 2,050,000,000 | 94,000,000 | 69.8 |
| 1990-91 | 2,196,000,000 | 2,102,000,000 | 93,000,000 | 72.8 |
| 1989-90 | 2,311,000,000 | 2,219,000,000 | 92,000,000 | 78.2 |

| Fiscal Year | Reported Distributions (in packages of 20) | | | Apparent Per Capita Consumption ^a |
|-------------|--|---------------|-------------|--|
| | Total | Tax Paid | Tax Exempt | |
| 1988-89 | 2,431,000,000 | 2,353,000,000 | 78,000,000 | 84.7 |
| 1987-88 | 2,657,000,000 | 2,570,000,000 | 87,000,000 | 94.9 |
| 1986-87 | 2,690,000,000 | 2,595,000,000 | 95,000,000 | 98.4 |
| 1985-86 | 2,730,000,000 | 2,632,000,000 | 98,000,000 | 102.3 |
| 1984-85 | 2,781,000,000 | 2,673,000,000 | 108,000,000 | 106.7 |
| 1983-84 | 2,792,000,000 | 2,675,000,000 | 117,000,000 | 109.9 |
| 1982-83 | 2,889,000,000 | 2,761,000,000 | 128,000,000 | 115.8 |
| 1981-82 | 2,947,000,000 | 2,811,000,000 | 136,000,000 | 120.4 |
| 1980-81 | 2,966,000,000 | 2,825,000,000 | 141,000,000 | 123.6 |
| 1979-80 | 2,892,000,000 | 2,744,000,000 | 148,000,000 | 122.9 |
| 1978-79 | 2,887,000,000 | 2,730,000,000 | 157,000,000 | 125.1 |
| 1977-78 | 2,940,000,000 | 2,774,000,000 | 166,000,000 | 130.0 |
| 1976-77 | 2,900,000,000 | 2,728,000,000 | 172,000,000 | 130.9 |
| 1975-76 | 2,909,000,000 | 2,722,000,000 | 187,000,000 | 133.7 |
| 1974-75 | 2,857,000,000 | 2,664,000,000 | 193,000,000 | 133.7 |
| 1973-74 | 2,827,000,000 | 2,620,000,000 | 207,000,000 | 134.4 |
| 1972-73 | 2,762,000,000 | 2,553,000,000 | 209,000,000 | 133.2 |
| 1971-72 | 2,720,000,000 | 2,505,000,000 | 215,000,000 | 132.9 |
| 1970-71 | 2,635,000,000 | 2,424,000,000 | 211,000,000 | 130.5 |
| 1969-70 | 2,594,000,000 | 2,393,000,000 | 201,000,000 | 130.2 |
| 1968-69 | 2,616,000,000 | 2,409,000,000 | 207,000,000 | 133.0 |
| 1967-68 | 2,596,000,000 | 2,383,000,000 | 213,000,000 | 134.0 |
| 1966-67 | 2,737,000,000 | 2,573,000,000 | 164,000,000 | 143.8 |
| 1965-66 | 2,706,000,000 | 2,547,000,000 | 159,000,000 | 144.9 |
| 1964-65 | 2,679,000,000 | 2,534,000,000 | 145,000,000 | 146.7 |
| 1963-64 | 2,564,000,000 | 2,433,000,000 | 131,000,000 | 144.3 |
| 1962-63 | 2,545,000,000 | 2,409,000,000 | 136,000,000 | 147.9 |
| 1961-62 | 2,450,000,000 | 2,320,000,000 | 130,000,000 | 147.3 |
| 1960-61 | 2,382,000,000 | 2,258,000,000 | 124,000,000 | 147.8 |
| 1959-60 | 2,190,000,000 | 2,085,000,000 | 105,000,000 | 139.7 |

Note: Detail may not compute to total due to rounding.

^a Based on reported distributions and latest estimate of January 1 population for each fiscal year.



INSURANCE TAX

**TABLE 32—Summary of Insurance Taxes Assessed in 2018 and 2019
Against Companies Authorized to Do Business in California, by Type of Insurer^{ay}**

| Type of Insurer | Assessments on 2017 Business | | Assessments on 2018 Business | | Change in Assessments |
|---------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|-----------------------|
| | Number | Amount | Number | Amount | |
| Fire and Casualty | 1,037 | \$1,666,789,110 | 1,015 | \$1,757,937,410 | 5.5% |
| Life | 470 | 612,014,656 | 469 | 632,914,330 | 3.4% |
| Title | 25 | 12,827,215 | 26 | 11,945,438 | -6.9% |
| Subtotals | 1,532^b | \$2,291,630,981^b | 1,510^c | \$2,402,797,179^c | 4.9% |
| Ocean Marine | 534 ^d | 935,718 | 568 ^e | 796,813 | -14.8% |
| Totals | 2,066 | \$2,292,566,699 | 2,078 | \$2,403,593,992 | 4.8% |
| Adjustments | | | | | |
| Deficiency assessments | 89 ^f | 9,623,775 ^f | 81 ^g | 2,796,511 ^g | - |
| Refunds and cancellations | 32 ^h | 7,335,316 ^h | 60 ⁱ | 27,570,011 ⁱ | - |
| Net adjustments | 121 | \$2,288,459 | 141 | -\$24,773,500 | - |
| Grand Totals | 2,187 | \$2,294,855,158 | 2,219 | \$2,378,820,492 | 3.7% |

Note: Detail may not compute to total due to rounding.

- ^a Includes self-assessments and CDTFA assessments against companies licensed to write insurance on California risks.
- ^b Includes 179 retaliatory tax assessments totaling \$10,757,150, and 178 nil assessments.
- ^c Includes 159 retaliatory tax assessments totaling \$8,427,416, and 191 nil assessments.
- ^d Includes 463 nil assessments.
- ^e Includes 491 nil assessments.
- ^f Includes 37 initial assessments for prior years totaling \$2,477,060.65.
- ^g Includes 44 initial assessments for prior years totaling \$319,450.
- ^h Of these, three refunds for \$3,427,643.85 pertained to low income housing tax credits; ten refunds for returned premiums in the amount of \$77,193.03; seven refunds for retaliatory tax in the amount of \$2,119.85; three refunds due to relief granted on paid penalty in the amount of \$8,301.80; four refunds for qualified premiums in the amount of \$54,650.16; four refunds for \$52,547.60 resulted from overpayment of amount due; and one refund due to court action on a redetermination in the amount of \$3,712,859.89.

- ⁱ Of these, nine refunds totaling \$8,774,680.14 pertained to low income housing tax credits; four refunds totaling \$13,255,191.33 pertained to annuities; four refunds totaling \$2,354,516.61 pertained to cash-basis reporting of premiums; eight refunds totaling \$437,155.13 pertained to return of premiums, nine refunds total \$406,914.28 pertained to retaliatory tax; fifteen refunds totaling \$1,058,939.84 pertained to relief granted on paid penalty; two refunds totaling \$60,298.61 due to clerical errors; one refund totaling \$42,058.71 for qualified premiums; two refunds totaling \$16,175.88 for overpayment of amount due; two refunds totaling \$40,600.12 pertained to court action; and four redeterminations resulting in total interest adjustment of \$1,123,480.62.

^y Administered by CDTFA pursuant to an interagency agreement with BOE.



INSURANCE TAX

TABLE 33—Insurance Tax Assessments^{ay} Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed, 1911 to 2019 (1 of 3)

| Year of Assessment | Number of Assessments ^b | Gross Premiums Tax Rate | Taxes Assessed on Premiums ^c | Local Property Tax Credits Allowed | Taxes Assessed on Underwriting Profits: Ocean Marine ^d | Total Taxes Assessed |
|--------------------|------------------------------------|-------------------------|---|------------------------------------|---|----------------------|
| 2019 | 1,262 ^e | 2.35% | \$2,378,023,679 | - | \$796,813 | \$2,378,820,492 |
| 2018 | 1,267 | 2.35% | 2,293,919,440 | - | 935,718 | 2,294,855,158 |
| 2017 | 1,246 | 2.35% | 2,275,711,947 | - | 1,318,421 | 2,277,030,369 |
| 2016 | 1,257 | 2.35% | 2,323,397,870 | - | 1,179,619 | 2,324,577,489 |
| 2015 | 1,268 | 2.35% | 2,230,027,876 | - | 710,175 | 2,230,738,051 |
| 2014 | 1,266 | 2.35% | 2,155,401,836 | - | 712,605 | 2,156,114,441 |
| 2013 | 1,254 | 2.35% | 2,063,355,309 | - | 462,932 | 2,063,818,241 |
| 2012 | 1,286 | 2.35% | 1,987,853,924 | - | 1,003,341 | 1,988,857,265 |
| 2011 | 1,275 | 2.35% | 1,933,227,614 | - | 1,157,445 | 1,934,385,059 |
| 2010 | 1,286 | 2.35% | 1,883,438,320 | - | 1,553,601 | 1,884,991,921 |
| 2009 | 1,259 | 2.35% | 1,935,985,900 | - | 1,282,744 | 1,937,268,644 |
| 2008 | 1,233 | 2.35% | 2,008,474,231 | - | 1,225,805 | 2,009,700,036 |
| 2007 | 1,191 | 2.35% | 1,981,644,613 | - | 942,900 | 1,982,587,513 |
| 2006 | 1,208 | 2.35% | 2,000,355,122 | - | 926,029 | 2,001,281,151 |
| 2005 | 1,219 | 2.35% | 1,971,746,712 | - | 1,949,587 | 1,973,696,299 |
| 2004 | 1,237 | 2.35% | 1,833,271,791 | - | 932,734 | 1,834,204,525 |
| 2003 | 1,265 | 2.35% | 1,581,183,037 | - | 1,114,050 | 1,582,297,087 |
| 2002 | 1,260 | 2.35% | 1,520,065,328 | - | 873,659 | 1,520,938,986 |
| 2001 | 1,272 | 2.35% | 1,353,527,142 | - | 519,876 | 1,354,047,018 |
| 2000 | 1,295 | 2.35% | 1,266,455,716 | - | 441,859 | 1,266,897,575 |
| 1999 | 1,269 | 2.35% | 1,164,025,477 | - | 482,012 | 1,164,507,489 |
| 1998 | 1,262 | 2.35% | 1,145,664,875 | - | 600,264 | 1,146,265,139 |
| 1997 | 1,244 | 2.35% | 1,126,140,961 | - | 509,494 | 1,126,650,455 |
| 1996 | 1,256 | 2.35% | 1,076,486,524 | - | 545,482 | 1,077,032,006 |
| 1995 | 1,241 | 2.35% | 923,458,207 ^f | - | 540,624 | 923,998,831 |
| 1994 | 1,235 | 2.35% | 1,077,737,837 ^f | - | 363,622 | 1,078,101,459 |
| 1993 | 1,245 | 2.35% | 1,149,354,061 | - | 375,468 | 1,149,729,529 |
| 1992 | 1,271 | 2.35% | 1,199,878,619 | - | 288,882 | 1,200,167,501 |
| 1991 | 1,293 | 2.46% | 1,211,392,648 | - | 297,521 | 1,211,690,169 |
| 1990 | 1,329 | 2.37% | 1,106,574,868 | - | 230,108 | 1,106,804,976 |
| 1989 | 1,291 | 2.35% | 1,082,116,239 | - | 236,775 | 1,082,353,014 |
| 1988 | 1,250 | 2.35% | 1,088,501,995 | - | 215,150 | 1,088,717,145 |
| 1987 | 1,207 | 2.35% | 918,812,776 | - | 153,794 | 918,966,570 |
| 1986 | 1,196 | 2.33% | 795,971,303 | - | 149,821 | 796,121,124 |
| 1985 | 1,182 | 2.33% | 655,415,839 ^g | - | 85,824 | 655,501,663 |
| 1984 | 1,174 | 2.33% | 584,371,566 ^g | - | 66,928 | 584,438,494 |
| 1983 | 1,144 | 2.33% | 459,977,247 ^h | - | 183,981 | 460,161,228 |
| 1982 | 1,106 | 2.35% | 472,564,778 | - | 225,083 | 472,789,861 |
| 1981 | 1,064 | 2.35% | 448,279,043 | - | 145,962 | 448,425,005 |
| 1980 | 1,065 | 2.35% | 429,220,590 | - | 100,375 | 429,320,965 |
| 1979 | 1,038 | 2.35% | 396,746,131 | - | 144,456 | 396,890,587 |
| 1978 | 1,008 | 2.35% | 363,448,942 | - | 74,843 | 363,523,785 |
| 1977 | 984 | 2.35% | 299,589,171 | - | 37,018 | 299,626,189 |
| 1976 | 967 | 2.35% | 248,384,123 | \$17,840,567 ⁱ | 23,124 | 230,566,680 |
| 1975 | 992 | 2.35% | 211,852,215 | 16,731,201 | 79,999 | 195,201,013 |
| 1974 | 1,010 | 2.35% | 209,787,954 | 16,160,417 | 165,802 | 193,793,339 |
| 1973 | 989 | 2.35% | 195,049,519 | 16,406,592 | 141,337 | 178,784,264 |
| 1972 | 977 | 2.35% | 174,529,967 | 13,918,775 | 88,938 | 160,700,130 |

Note: Detail may not compute to total due to rounding. Footnotes on page 86.

INSURANCE TAX

TABLE 33—Insurance Tax Assessments^{ay} Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed, 1911 to 2019 (2 of 3)

| Year of Assessment | Number of Assessments ^b | Gross Premiums Tax Rate | Taxes Assessed on Premiums ^c | Local Property Tax Credits Allowed | Taxes Assessed on Underwriting Profits: Ocean Marine ^d | Total Taxes Assessed |
|--------------------|------------------------------------|-------------------------|---|------------------------------------|---|----------------------|
| 1971 | 915 | 2.35% | \$160,307,804 | \$11,673,670 | \$45,488 | \$148,679,622 |
| 1970 | 894 | 2.35% | 141,892,452 | 9,785,420 | 25,209 | 132,132,241 |
| 1969 | 830 | 2.35% | 130,895,320 | 7,610,137 | 13,518 | 123,298,701 |
| 1968 | 787 | 2.33% | 119,132,434 | 6,314,488 | 9,791 | 112,827,737 |
| 1967 | 782 | 2.33% | 111,445,400 | 6,377,277 | 4,213 | 105,072,336 |
| 1966 | 791 | 2.33% | 105,050,308 | 6,239,578 | 10,763 | 98,821,493 |
| 1965 | 833 | 2.33% | 97,782,471 | 5,601,383 | 24,785 | 92,205,873 |
| 1964 | 826 | 2.35% | 90,473,809 ^j | 4,979,745 | 38,516 | 85,532,580 |
| 1963 | 815 | 2.35% | 82,521,529 | 4,766,754 | 44,475 | 77,799,250 |
| 1962 | 809 | 2.35% | 75,504,917 | 4,291,305 | 42,206 | 71,255,818 |
| 1961 | 767 | 2.35% | 71,235,283 | 3,854,507 | 39,688 | 67,420,464 |
| 1960 | 736 | 2.35% | 65,169,948 | 3,341,844 | 20,307 | 61,848,411 |
| 1959 | 711 | 2.35% | 58,377,347 | 3,153,605 | 13,601 | 55,237,343 |
| 1958 | 716 | 2.35% | 53,461,244 | 2,714,160 | 19,843 | 50,766,927 |
| 1957 | 728 ^k | 2.35% | 48,365,723 | 2,278,623 | 54,234 | 46,141,334 |
| 1956 | 828 | 2.35% | 44,476,726 | 2,026,931 | 83,296 | 42,533,091 |
| 1955 | 809 | 2.35% | 40,810,154 | 1,781,071 | 75,118 | 39,104,201 |
| 1954 | 803 | 2.35% | 40,040,521 | 1,601,342 | 61,743 | 38,500,922 |
| 1953 | 796 | 2.35% | 35,634,480 | 1,393,689 | 83,909 | 34,324,700 |
| 1952 | 782 | 2.35% | 30,384,576 ^l | 1,331,108 | 123,333 | 29,176,801 |
| 1951 | 781 | 2.35% | 26,404,608 | 1,266,639 | 144,753 | 25,282,722 |
| 1950 | 783 | 2.35% | 24,045,733 | 1,099,147 | 96,719 | 23,043,305 |
| 1949 | 769 | 2.35% | 23,689,427 | 915,103 | 75,616 | 22,849,940 |
| 1948 | 755 | 2.35% ^m | 21,045,450 | 770,733 | 69,962 | 20,344,679 |
| 1947 | 747 | 2.40% ^m | 17,947,419 | 742,767 | 99,247 | 17,303,899 |
| 1946 | 736 | 2.45% ^m | 15,006,118 | 650,649 | 112,839 | 14,468,308 |
| 1945 | 669 | 2.50% ^m | 14,280,911 | 798,892 | 17,528 | 13,499,547 |
| 1944 | 649 | 2.55% ^m | 12,448,604 | 1,040,342 | 12,293 | 11,420,555 |
| 1943 | 644 | 2.60% | 10,705,855 | 1,187,720 | 8,862 | 9,526,997 |
| 1942 | 722 | 2.60% | 10,910,696 | 1,327,026 | 58,012 | 9,641,682 |
| 1941 | 716 | 2.60% | 9,765,166 | 1,423,682 | 42,312 | 8,383,796 |
| 1940 | 721 | 2.60% | 9,337,235 | 1,485,265 | 15,232 | 7,867,202 |
| 1939 | 711 | 2.60% | 9,178,000 | 1,522,282 | 8,451 | 7,664,169 |
| 1938 | 648 | 2.60% | 9,152,539 | 1,701,221 | 8,203 | 7,459,521 |
| 1937 | 648 | 2.60% | 8,419,953 | 2,101,365 | 12,525 | 6,331,113 |
| 1936 | 677 | 2.60% | 8,339,449 | 1,585,835 | 14,859 | 6,768,473 |
| 1935 | 691 | 2.60% | 7,426,551 | 802,800 | 15,055 | 6,638,806 |
| 1934 | 618 | 2.60% | 6,038,675 | 658,425 | 23,420 | 5,403,670 |
| 1933 | 613 | 2.60% | 6,444,305 | 551,582 | 22,233 | 5,914,956 |
| 1932 | 600 | 2.60% | 7,265,420 | 628,330 | 16,414 | 6,653,504 |
| 1931 | 606 | 2.60% | 7,675,738 | 701,657 | 10,051 | 6,984,132 |
| 1930 | 642 | 2.60% | 7,562,017 | 531,820 | - | 7,030,197 |
| 1929 | 596 | 2.60% | 7,043,079 | 533,006 | - | 6,510,073 |
| 1928 | 557 | 2.60% | 6,656,275 | 463,857 | - | 6,192,418 |
| 1927 | 519 | 2.60% | 6,257,109 | 775,429 | - | 5,481,680 |
| 1926 | 520 | 2.60% | 5,624,943 | 727,043 | - | 4,897,900 |
| 1925 | 487 | 2.60% | 5,013,263 | 672,891 | - | 4,340,372 |
| 1924 | 433 | 2.60% | 4,678,225 | 283,415 | - | 4,394,810 |

Note: Detail may not compute to total due to rounding. Footnotes on page 86.

INSURANCE TAX

TABLE 33—Insurance Tax Assessments^{ay} Against Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed, 1911 to 2019 (3 of 3)

| Year of Assessment | Number of Assessments ^b | Gross Premiums Tax Rate | Taxes Assessed on Premiums ^c | Local Property Tax Credits Allowed | Taxes Assessed on Underwriting Profits: Ocean Marine ^d | Total Taxes Assessed |
|--------------------|------------------------------------|-------------------------|---|------------------------------------|---|----------------------|
| 1923 | 402 | 2.60% | \$3,886,015 | \$244,610 | - | \$3,641,405 |
| 1922 | 402 | 2.60% | 3,389,065 | 143,395 | - | 3,245,670 |
| 1921 | 405 | 2.60% | 3,204,242 | 116,311 | - | 3,087,931 |
| 1920 | 355 | 2.00% | 1,936,937 | 73,812 | - | 1,863,125 |
| 1919 | 335 | 2.00% | 1,602,908 | 54,581 | - | 1,548,327 |
| 1918 | 330 | 2.00% | 1,406,225 | 51,621 | - | 1,354,604 |
| 1917 | 328 | 2.00% | 1,201,601 | 48,750 | - | 1,152,851 |
| 1916 | 316 | 2.00% | 1,109,342 | 44,070 | - | 1,065,272 |
| 1915 | 315 | 2.00% | 1,062,569 | 40,113 | - | 1,022,456 |
| 1914 | 319 | 1.75% | 856,999 | 40,902 | - | 816,097 |
| 1913 | 313 | 1.75% | 803,618 | 40,914 | - | 762,704 |
| 1912 | 285 | 1.50% | 637,964 | 35,759 | - | 602,205 |
| 1911 | 258 | 1.50% ⁿ | 532,375 ⁿ | 12,160 | - | 520,215 |

Note: Detail may not compute to total due to rounding.

^a Includes self-assessments and CDTFA assessments against companies licensed to write insurance on California risks.

^b Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.

^c Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late filing or nonfiling of returns, and adjustments of prior year taxes.

^d Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.

^e Defined in footnote b. In addition, there were 162 retaliatory tax assessments and 654 returns that showed no tax liability of which 199 were for life, fire and casualty, and title insurers and 455 for ocean marine insurers.

^f Refunds granted as a result of court judgments on “Mini-Met” type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on “Mini-Met” type assessments amounting to \$33,204,784 in 1994 were also deducted.

^g Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under “Mini-Met” type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.

^h Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.

ⁱ This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.

^j Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.

^k Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956, there were 93 such companies.

^l Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the BOE.

^m The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company’s 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.

ⁿ The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

^y Administered by CDTFA pursuant to an interagency agreement with BOE.



RESOURCE SURCHARGES

**TABLE 34—Energy Resources Surcharge and Gas Consumption Surcharge Revenue,
by Fiscal Year, 1974-75 to 2018-19**

| Fiscal Year | Electrical Energy Tax | Natural Gas Surcharge |
|-------------|-------------------------|-------------------------|
| 2018-19 | \$69,966,000 | \$638,354,000 |
| 2017-18 | 68,864,000 | 618,819,000 |
| 2016-17 | 72,281,000 | 654,994,000 |
| 2015-16 | 75,542,000 | 650,739,000 |
| 2014-15 | 73,457,000 | 550,925,000 |
| 2013-14 | 72,033,000 | 539,741,000 |
| 2012-13 | 71,673,000 | 647,505,000 |
| 2011-12 | 74,163,000 ^a | 646,308,000 |
| 2010-11 | 56,915,000 | 597,161,000 |
| 2009-10 | 53,300,000 | 532,303,000 |
| 2008-09 | 57,049,000 | 448,137,000 |
| 2007-08 | 57,040,000 | 400,030,000 |
| 2006-07 | 56,357,000 | 440,430,000 |
| 2005-06 | 51,638,000 | 346,172,000 |
| 2004-05 | 64,427,000 ^a | 301,376,000 |
| 2003-04 | 58,173,000 ^a | 262,614,000 |
| 2002-03 | 46,086,000 | 227,945,000 |
| 2001-02 | 44,853,000 | 179,107,000 |
| 2000-01 | 47,931,000 ^b | 30,511,000 ^c |
| 1999-00 | 45,539,000 | - |
| 1998-99 | 43,191,000 | - |
| 1997-98 | 41,454,000 | - |
| 1996-97 | 42,542,000 | - |

| Fiscal Year | Electrical Energy Tax | Natural Gas Surcharge |
|-------------|-------------------------|-----------------------|
| 1995-96 | \$42,588,000 | - |
| 1994-95 | 41,296,000 | - |
| 1993-94 | 40,706,000 | - |
| 1992-93 | 41,349,000 | - |
| 1991-92 | 39,863,000 | - |
| 1990-91 | 40,246,000 | - |
| 1989-90 | 39,358,000 | - |
| 1988-89 | 38,086,000 | - |
| 1987-88 | 36,942,000 | - |
| 1986-87 | 35,142,000 | - |
| 1985-86 | 34,824,000 | - |
| 1984-85 | 34,432,000 | - |
| 1983-84 | 32,131,000 | - |
| 1982-83 | 30,729,000 | - |
| 1981-82 | 30,994,000 ^d | - |
| 1980-81 | 23,817,000 ^e | - |
| 1979-80 | 19,022,000 ^f | - |
| 1978-79 | 18,066,000 ^g | - |
| 1977-78 | 17,670,000 ^h | - |
| 1976-77 | 13,989,000 | - |
| 1975-76 | 13,250,000 | - |
| 1974-75 | 1,885,000 ⁱ | - |

Note: Detail may not compute to total due to rounding.

^a Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003. Effective January 1, 2011, the rate was increased to \$0.00029 per kilowatt hour from \$0.00022 per kilowatt hour.

^b Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.

^c This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs. The revenue is deposited in the Gas Consumption Surcharge Fund.

^d Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.

^e Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.

^f Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.

^g Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.

^h Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies and used in California became subject to the surcharge.

ⁱ This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.



TELEPHONE TAXES

TABLE 35—Emergency Telephone Users (911) Surcharge; (Moore) Universal and Prepaid Mobile Telephony Services (MTS) Surcharge Telephone Service Tax Revenue, by Fiscal Year, 1977-78 to 2018-19

| Fiscal Year | Emergency Telephone Users Surcharge ^a | Prepaid Mobile Telephony Services ⁱ | Universal Telephone Service Tax ^b |
|-------------|--|--|--|
| 2018-19 | \$54,045,000 | \$8,333,000 | - |
| 2017-18 | 60,530,000 | 18,672,000 | - |
| 2016-17 | 78,704,000 | 19,757,000 | - |
| 2015-16 | 81,606,000 | 22,879,000 | - |
| 2014-15 | 97,665,000 | - | - |
| 2013-14 | 85,224,000 ^c | - | - |
| 2012-13 | 79,152,000 | - | - |
| 2011-12 | 83,313,000 | - | - |
| 2010-11 | 86,507,000 | - | - |
| 2009-10 | 90,349,000 | - | - |
| 2008-09 | 107,795,000 ^d | - | - |
| 2007-08 | 103,748,000 | - | - |
| 2006-07 | 112,154,000 ^e | - | - |
| 2005-06 | 130,911,000 | - | - |
| 2004-05 | 128,463,000 ^f | - | - |
| 2003-04 | 136,124,000 | - | - |
| 2002-03 | 131,239,000 | - | - |
| 2001-02 | 125,381,000 | - | - |
| 2000-01 | 121,640,000 ^g | - | - |
| 1999-00 | 104,237,000 | - | - |
| 1998-99 | 93,964,000 | - | - |
| 1997-98 | 90,842,000 | - | - |
| 1996-97 | 81,477,000 | - | - |
| 1995-96 | 73,080,000 | - | - |
| 1994-95 | 74,645,000 ^h | - | - |
| 1993-94 | 70,889,000 | - | - |
| 1992-93 | 67,445,000 | - | - |
| 1991-92 | 69,910,000 | - | - |
| 1990-91 | 64,725,000 | - | - |
| 1989-90 | 52,110,000 ⁱ | - | - |
| 1988-89 | 41,588,000 | - | - |
| 1987-88 | 40,529,000 | - | \$11,702,000 ^j |
| 1986-87 | 40,985,000 | - | 42,627,000 ^k |
| 1985-86 | 34,437,000 | - | 83,707,000 |
| 1984-85 | 30,178,000 | - | 57,637,000 |
| 1983-84 | 25,356,000 | - | - |
| 1982-83 | 23,057,000 | - | - |
| 1981-82 | 20,052,000 | - | - |
| 1980-81 | 15,759,000 | - | - |
| 1979-80 | 15,142,000 | - | - |
| 1978-79 | 14,069,000 | - | - |
| 1977-78 | 8,747,000 | - | - |

Note: Detail may not compute to total due to rounding.

- ^a This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- ^b This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- ^c Effective January 1, 2014, the tax rate was increased to 0.75 percent.
- ^d Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the “911” emergency system.
- ^e Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- ^f Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- ^g Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- ^h Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- ⁱ Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- ^j Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- ^k Effective July 1, 1986, the tax rate was reduced to 1.5 percent.
- ^l Beginning January 1, 2016, a Prepaid Mobile Telephony Services (MTS) Surcharge is imposed on purchasers (consumers) of Prepaid MTS as a percentage of the sales price of each retail transaction involving prepaid wireless cards/service in this state.

OTHER TAXES AND FEES

TABLE 36A—Hazardous Substances Tax, Integrated Waste Management Fee, California Tire Fee, Occupational Lead Poisoning Prevention Fee, and Marine Invasive Species Fee Revenue, by Fiscal Year, 1981-82 to 2018-19

| Fiscal Year | Hazardous Substances Tax ^a | Integrated Waste Management Fee ^b | California Tire Fee ^c | Occupational Lead Poisoning Prevention Fee ^d | Marine Invasive Species Fee ^e |
|-------------|---------------------------------------|--|----------------------------------|---|--|
| 2018-19 | \$94,344,000 ^f | \$54,412,000 | \$61,982,000 | \$3,625,000 | \$5,383,000 |
| 2017-18 | 96,405,000 | 55,160,000 | 61,649,000 | 3,457,000 | 5,562,000 |
| 2016-17 | 92,963,000 | 50,547,000 | 62,873,000 | 3,472,000 | 4,758,000 |
| 2015-16 | 86,523,000 | 48,093,000 | 61,131,000 | 3,387,000 | 4,462,000 |
| 2014-15 | 85,265,000 | 44,602,000 | 56,365,000 | 3,266,000 | 4,319,000 |
| 2013-14 | 78,553,000 | 43,276,000 | 52,994,000 | 3,057,000 | 4,205,000 |
| 2012-13 | 72,534,000 | 40,911,000 | 51,983,000 | 3,207,000 | 4,526,000 |
| 2011-12 | 75,045,000 | 40,790,000 | 48,992,000 | 3,154,000 | 4,364,000 |
| 2010-11 | 71,008,000 | 42,295,000 | 47,908,000 | 3,080,000 | 4,970,000 |
| 2009-10 | 76,399,000 | 41,910,000 | 45,536,000 | 3,641,000 | 4,304,000 |
| 2008-09 | 79,091,000 | 48,556,000 | 46,863,000 | 3,399,000 | 3,964,000 |
| 2007-08 | 76,533,000 | 54,680,000 | 55,027,000 | 3,299,000 | 2,722,000 |
| 2006-07 | 67,850,000 ^f | 57,609,000 | 58,509,000 | 3,132,000 | 2,786,000 |
| 2005-06 | 66,208,000 | 61,171,000 | 59,955,000 | 3,086,000 | 3,001,000 |
| 2004-05 | 65,314,000 | 56,479,000 | 47,651,000 ^g | 2,990,000 | 3,522,000 |
| 2003-04 | 64,371,000 | 56,287,000 | 33,181,000 | 2,701,000 | 1,894,000 |
| 2002-03 | 66,789,000 | 54,979,000 | 31,898,000 | 2,598,000 | 1,140,000 |
| 2001-02 | 68,543,000 | 51,438,000 | 31,485,000 | 2,950,000 | 2,350,000 |
| 2000-01 | 58,696,000 | 50,277,000 | 14,658,000 ^g | 2,823,000 | 2,621,000 |
| 1999-00 | 52,279,000 | 46,318,000 | 4,979,000 | 2,435,000 | 1,502,000 |
| 1998-99 | 49,279,000 | 47,683,000 | 5,096,000 | 2,726,000 | - |
| 1997-98 | 40,630,000 | 46,688,000 | 4,848,000 | 2,207,000 | - |
| 1996-97 | 47,540,000 | 45,205,000 | 4,270,000 ^h | 2,323,000 | - |
| 1995-96 | 49,382,000 | 45,960,000 | 4,051,000 | 2,325,000 | - |
| 1994-95 | 51,662,000 | 46,615,000 | 3,591,000 | 2,452,000 | - |
| 1993-94 | 62,465,000 | 28,696,000 | 3,438,000 | 2,182,000 | - |
| 1992-93 | 72,306,000 | 47,989,000 | 3,464,000 | 1,586,000 | - |
| 1991-92 | 81,937,000 | 46,395,000 | 3,511,000 | - | - |
| 1990-91 | 81,953,000 ⁱ | 49,801,000 | 2,309,000 ⁱ | - | - |
| 1989-90 | 76,792,000 ^k | 25,724,000 | - | - | - |
| 1988-89 | 67,857,000 | - | - | - | - |
| 1987-88 | 49,981,000 | - | - | - | - |
| 1986-87 | 40,690,000 ^l | - | - | - | - |
| 1985-86 | 24,324,000 | - | - | - | - |
| 1984-85 | 24,791,000 | - | - | - | - |
| 1983-84 | 21,254,000 | - | - | - | - |
| 1982-83 | 16,065,000 | - | - | - | - |
| 1981-82 | 3,455,000 ^m | - | - | - | - |

Note: Detail may not compute to total due to rounding.

^a This tax includes Hazardous Waste Activity Fees, Disposal Fee, Environmental Fee, Facility Fee, and Generator Fee.

^b This fee is jointly administered by the CDTFA and the Integrated Waste Management Board, and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management Fees.

^c This fee is jointly administered by the CDTFA and Integrated Waste Management Board, and its successor, CalRecycle.

^d This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.

^e Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.

^f Effective January 1, 2007, imposition of the Environmental Fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.

^g Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.

^h Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.

ⁱ The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.

^j The tire recycling fee was charged for each tire left by a customer with a retail facility.

^k Effective August 3, 1989, the CDTFA collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.

^l The annual Facility Fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The Generator Fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.

^m Administration of the hazardous waste control tax was transferred to the CDTFA from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

ⁿ Effective FY 2018-19, Hazardous Substances Taxes and Fee Tax Program excludes Activity Fees of \$1,776,221.

OTHER TAXES AND FEES

TABLE 36B—Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, and Lumber Products Assessment Revenue, by Fiscal Year, 2003-04 to 2018-19

| Fiscal Year | Water Rights ^a | Electronic Waste Recycling Fee ^b | Fire Prevention Fee | Lumber Products Assessment Fee ^c |
|-------------|---------------------------|---|--------------------------|---|
| 2018-19 | \$19,815,000 | \$87,273,000 | \$598,000 ^d | \$30,302,000 |
| 2017-18 | 17,761,000 | 83,077,000 | 15,330,000 ^d | 47,807,000 |
| 2016-17 | 16,282,000 | 71,847,000 | 81,479,000 | 41,409,000 |
| 2015-16 | 15,880,000 | 62,325,000 | 81,728,000 | 42,388,000 |
| 2014-15 | 15,463,000 | 59,376,000 | 81,860,000 | 35,366,000 |
| 2013-14 | 13,589,000 | 57,615,000 | 143,500,000 ^d | 35,441,000 |
| 2012-13 | 13,625,000 | 86,890,000 | 75,202,000 ^d | 14,637,000 |
| 2011-12 | 13,153,000 | 110,255,000 | - | - |
| 2010-11 | 8,124,000 | 156,283,000 | - | - |
| 2009-10 | 6,500,000 | 175,811,000 | - | - |
| 2008-09 | 8,254,000 | 108,044,000 | - | - |
| 2007-08 | 7,853,000 | 80,394,000 | - | - |
| 2006-07 | 7,719,000 | 79,344,000 | - | - |
| 2005-06 | 7,793,000 | 78,321,000 | - | - |
| 2004-05 | 6,967,000 | 30,806,000 | - | - |
| 2003-04 | 6,804,000 | - | - | - |

Note: Detail may not compute to total due to rounding.

^a Effective January 1, 2004, this fee is collected from water rights owners.

^b Effective January 1, 2005, retailers are required to collect the Electronic Waste (eWaste) Recycling Fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called Covered Electronic Devices (CEDs). The fee is variable, depending on screen size.

^c Beginning January 1, 2013, a one percent Lumber Products Assessment is imposed on the purchaser of lumber products or engineered wood products for storage, use, or other consumption in this state. The revenue is deposited in the Timber Regulation and Forest Restoration Fund.

^d The State Responsibility Area (SRA) Fire Prevention Fee became effective July 1, 2011, at the rate of \$150.00 per habitable structure located within the SRA. Billings for fiscal year 2011-12 were issued beginning in August 2012. Effective July 1, 2013, the rate increased to \$152.33. If the habitable structure is also within the boundaries of a local agency that provides fire protection services, the property owner will receive a \$35.00 reduction for each habitable structure.

^e Ended FY 2017-18.



OTHER TAXES AND FEES

TABLE 37A—eWaste Fee Collections^a, by Fiscal Year, 2004-05 to 2018-19

| Fiscal Year | Small Display Size: more than 4", less than 15" | Medium Display Size: 15" or more, less than 35" | Large Display Size: 35 " or more | Total |
|-------------|--|--|-------------------------------------|--------------|
| 2018-19 | \$36,738,000 | \$30,368,000 | \$20,234,000 | \$87,340,000 |
| 2017-18 | 38,865,000 | 32,520,000 | 19,774,000 | 91,159,000 |
| 2016-17 | 37,131,000 ^b | 30,905,000 ^b | 17,674,000 ^b | 85,710,000 |
| 2015-16 | 25,346,000 | 21,931,000 | 12,350,000 | 59,627,000 |
| 2014-15 | 25,023,000 | 23,139,000 | 12,040,000 | 60,202,000 |
| 2013-14 | 24,952,000 | 23,538,000 | 11,276,000 | 59,767,000 |
| 2012-13 | 31,801,000 ^c | 37,140,000 ^c | 17,265,000 ^c | 86,206,000 |
| 2011-12 | 31,292,000 | 52,653,000 | 19,583,000 | 103,529,000 |
| 2010-11 | 29,978,000 ^d | 79,127,000 ^d | 32,368,000 ^d | 141,473,000 |
| 2009-10 | 24,678,000 | 101,357,000 | 38,784,000 | 164,819,000 |
| 2008-09 | 16,083,000 ^e | 71,891,000 ^e | 26,075,000 ^e | 114,049,000 |
| 2007-08 | 16,691,000 | 50,233,000 | 12,826,000 | 79,750,000 |
| 2006-07 | 15,421,000 | 56,505,000 | 11,211,000 | 83,138,000 |
| 2005-06 | 15,214,000 | 59,411,000 | 6,072,000 | 80,697,000 |
| 2004-05 | 5,398,000 ^f | 25,765,000 ^f | 1,339,000 ^f | 32,502,000 |

Note: Detail may not compute to total due to rounding.

- ^a Effective January 1, 2005, retailers are required to collect the Electronic Waste (eWaste) Recycling Fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called Covered Electronic Devices (CEDs). This revenue includes self-assessments from returns for sales and leases during the year; and, therefore, differs from the figures in Table 36B which are on a modified accrual basis.
- ^b Effective January 1, 2017, the fee was increased from \$3 to \$5 for small CEDs, from \$4 to \$6 for medium CEDs, and from \$5 to \$7 for large CEDs.
- ^c Effective January 1, 2013, the fee was decreased from \$6 to \$3 for small CEDs, from \$8 to \$4 for medium CEDs, and from \$10 to \$5 for large CEDs.
- ^d Effective January 1, 2011, the fee was decreased from \$8 to \$6 for small CEDs, from \$16 to \$8 for medium CEDs, and from \$25 to \$10 for large CEDs.
- ^e Effective January 1, 2009, the fee was increased from \$6 to \$8 for small CEDs, from \$8 to \$16 for medium CEDs, and from \$10 to \$25 for large CEDs.
- ^f The eWaste Recycling Fee was first effective January 1, 2005, at the rate of \$6 per unit for small CEDs, \$8 per unit for medium CEDs, and \$10 per unit for large CEDs. The fee is based on the viewable size of the video display, measured diagonally.

TABLE 37B—Reported Consumption of Covered Electronic Devices^a, by Fiscal Year, 2004-05 to 2018-19

| Fiscal Year | Small Display Size: more than 4", less than 15" | Medium Display Size: 15" or more, less than 35" | Large Display Size: 35 " or more | Total |
|-------------|--|--|-------------------------------------|------------|
| 2018-19 | 7,347,672 | 5,061,261 | 2,890,528 | 15,299,461 |
| 2017-18 | 7,772,992 | 5,420,111 | 2,815,496 | 16,008,599 |
| 2016-17 | 10,124,572 | 6,541,829 | 3,125,773 | 19,792,174 |
| 2015-16 | 8,448,646 | 5,520,690 | 2,470,194 | 16,439,530 |
| 2014-15 | 8,340,689 | 5,784,534 | 2,408,003 | 16,533,226 |
| 2013-14 | 8,349,215 | 5,896,596 | 2,220,140 | 16,465,951 |
| 2012-13 | 6,742,595 | 5,932,458 | 2,199,153 | 14,874,206 |
| 2011-12 | 5,215,278 | 6,581,546 | 1,958,289 | 13,755,113 |
| 2010-11 | 4,267,224 | 6,450,135 | 1,793,219 | 12,510,578 |
| 2009-10 | 3,084,771 | 6,334,853 | 1,551,431 | 10,971,055 |
| 2008-09 | 2,326,049 | 6,069,591 | 1,537,113 | 9,932,753 |
| 2007-08 | 2,781,824 | 6,279,214 | 1,282,589 | 10,343,627 |
| 2006-07 | 2,570,202 | 7,063,234 | 1,121,213 | 10,754,649 |
| 2005-06 | 2,535,620 | 7,426,466 | 607,139 | 10,569,225 |
| 2004-05 | 899,693 | 3,220,898 | 133,916 | 4,254,507 |

Note: Detail may not compute to total due to rounding.

- ^a Figures in this table represent taxable sales and leases compiled from monthly tax returns. The fee is based on the viewable size of the video display, measured diagonally.

TIMBER YIELD TAXES

TABLE 38A—Timber Yield Tax and Timber Reserve Fund Tax Statistics, 1977 to 2018

| Calendar Year | Market Value of Timber Harvest | Timber Yield Tax | | Timber Reserve Fund | |
|---------------|--------------------------------|-------------------|-------------------------|---------------------|------------------------|
| | | Rate ^a | Net Revenue | Rate ^a | Net Revenue |
| 2018 | \$551,800,000 | 2.9% | \$13,765,000 | - | - |
| 2017 | 428,700,000 | 2.9% | 13,454,000 | - | - |
| 2016 | 307,200,000 | 2.9% | 8,538,000 | - | - |
| 2015 | 330,200,000 | 2.9% | 9,319,000 | - | - |
| 2014 | 322,300,000 | 2.9% | 9,900,000 | - | - |
| 2013 | 315,000,000 | 2.9% | 8,244,000 | - | - |
| 2012 | 267,400,000 | 2.9% | 8,220,000 | - | - |
| 2011 | 272,500,000 | 2.9% | 6,960,000 | - | - |
| 2010 | 199,500,000 | 2.9% | 5,156,000 | - | - |
| 2009 | 99,200,000 | 2.9% | 3,717,000 | - | - |
| 2008 | 323,300,000 | 2.9% | 11,241,000 | - | - |
| 2007 | 474,400,000 | 2.9% | 14,578,000 | - | - |
| 2006 | 534,100,000 | 2.9% | 15,685,000 | - | - |
| 2005 | 546,900,000 | 2.9% | 15,652,000 | - | - |
| 2004 | 500,100,000 | 2.9% | 14,440,000 | - | - |
| 2003 | 447,700,000 | 2.9% | 13,193,000 | - | - |
| 2002 | 452,000,000 | 2.9% | 13,742,000 | - | - |
| 2001 | 575,700,000 | 2.9% | 19,656,000 | - | - |
| 2000 | 909,100,000 | 2.9% | 26,026,000 | - | - |
| 1999 | 763,800,000 | 2.9% | 23,249,000 | - | - |
| 1998 | 759,000,000 | 2.9% | 22,815,000 | - | - |
| 1997 | 867,700,000 | 2.9% | 26,282,000 | - | - |
| 1996 | 920,900,000 | 2.9% | 26,707,000 | - | - |
| 1995 | 945,300,000 | 2.9% | 27,415,000 | - | - |
| 1994 | 1,103,100,000 | 2.9% | 31,991,000 | - | - |
| 1993 | 1,272,300,000 | 2.9% | 36,897,000 | - | - |
| 1992 | 902,400,000 | 2.9% | 26,170,000 | - | - |
| 1991 | 661,800,000 | 2.9% | 19,192,000 | - | - |
| 1990 | 890,500,000 | 2.9% | 24,937,000 | - | - |
| 1989 | 762,700,000 | 2.9% | 21,731,000 | - | - |
| 1988 | 669,200,000 | 2.9% | 20,014,000 | - | - |
| 1987 | 577,200,000 | 2.9% | 16,828,000 | - | - |
| 1986 | 451,800,000 | 2.9% | 14,009,000 | - | - |
| 1985 | 396,500,000 | 2.9% | 12,155,000 | - | - |
| 1984 | 425,000,000 | 2.9% | 13,144,000 | - | - |
| 1983 | 400,500,000 | 2.9% | 12,045,000 | ^b | \$81,000 |
| 1982 | 296,100,000 | 2.9% | 9,004,000 | 5.2% | 15,361,000 |
| 1981 | 493,100,000 | 3.0% | 14,970,000 | 1.7% | 8,179,000 |
| 1980 | 565,800,000 | 3.0% | 16,945,000 | 0.0% | 13,000 |
| 1979 | 742,700,000 | 3.0% | 22,481,000 | 0.0% | 18,000 |
| 1978 | 682,100,000 | 6.0% | 41,342,000 | 0.5% | 3,439,000 |
| 1977 | 389,000,000 ^c | 6.0% | 23,822,000 ^c | 0.5% | 1,985,000 ^c |

Note: Detail may not compute to total due to rounding.

^a In effect for the year. The rate is set annually in December.

^b A sunset provision terminated the reserve fund tax at the end of 1982.

^c This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TIMBER YIELD TAXES

TABLE 38B—Timber Production^a Statistics, by County, 2018

| County | Net Volume ^b (in board feet) | Market Value ^c |
|--------------|--|---------------------------|
| Alameda | - | \$19,500 |
| Alpine | - | - |
| Amador | 12,793,000 | 2,943,940 |
| Butte | 60,920,000 | 15,911,852 |
| Calaveras | 38,096,000 | 8,948,080 |
| Colusa | 1,245,000 | 205,680 |
| Contra Costa | - | 10,800 |
| Del Norte | 50,206,000 | 27,062,343 |
| El Dorado | 90,953,000 | 18,136,170 |
| Fresno | 17,822,000 | 1,649,300 |
| Glenn | 1,205,000 | 236,677 |
| Humboldt | 272,609,000 | 152,359,648 |
| Imperial | - | - |
| Inyo | - | - |
| Kern | 2,768,000 | 305,260 |
| Kings | - | - |
| Lake | 2,952,000 | 282,885 |
| Lassen | 52,166,000 | 10,165,480 |
| Los Angeles | - | - |
| Madera | 10,449,000 | 1,519,077 |
| Marin | - | - |
| Mariposa | 10,914,000 | 1,225,200 |
| Mendocino | 137,465,000 | 84,387,244 |
| Merced | - | 11,025 |
| Modoc | 34,468,000 | 5,177,940 |
| Mono | - | - |
| Monterey | - | 3,759 |
| Napa | 4,313,000 | 858,070 |
| Nevada | 19,772,000 | 5,254,052 |
| Orange | - | 24,802 |

| County | Net Volume ^b (in board feet) | Market Value ^c |
|-----------------|--|---------------------------|
| Placer | 20,767,000 | \$4,573,001 |
| Plumas | 80,974,000 | 19,246,664 |
| Riverside | - | - |
| Sacramento | - | 9,531 |
| San Benito | - | - |
| San Bernardino | - | - |
| San Diego | - | 13,747 |
| San Francisco | - | - |
| San Joaquin | - | - |
| San Luis Obispo | - | 7,308 |
| San Mateo | 5,661,000 | 4,988,524 |
| Santa Barbara | - | - |
| Santa Clara | 1,178,000 | 1,099,503 |
| Santa Cruz | 11,128,000 | 10,194,960 |
| Shasta | 190,451,000 | 55,193,758 |
| Sierra | 31,612,000 | 7,752,029 |
| Siskiyou | 212,879,000 | 59,514,896 |
| Solano | - | 14,250 |
| Sonoma | 19,926,000 | 8,872,044 |
| Stanislaus | - | - |
| Sutter | - | - |
| Tehama | 37,101,000 | 8,605,099 |
| Trinity | 42,915,000 | 11,137,370 |
| Tulare | 15,566,000 | 1,533,280 |
| Tuolumne | 50,367,000 | 10,095,099 |
| Ventura | - | - |
| Yolo | - | - |
| Yuba | 38,352,000 | 12,232,846 |
| Total | 1,579,993,000 | \$551,782,693 |

Note: Detail may not compute to total due to rounding.

^a Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

^b Board feet are the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

^c Value of the timber immediately before cutting.





FIELD OFFICES



This is a roster of all the CDTFA offices, their addresses, and phone numbers. All offices are normally open Monday through Friday from 8:00 a.m. to 5:00 p.m. in their respective time zones.

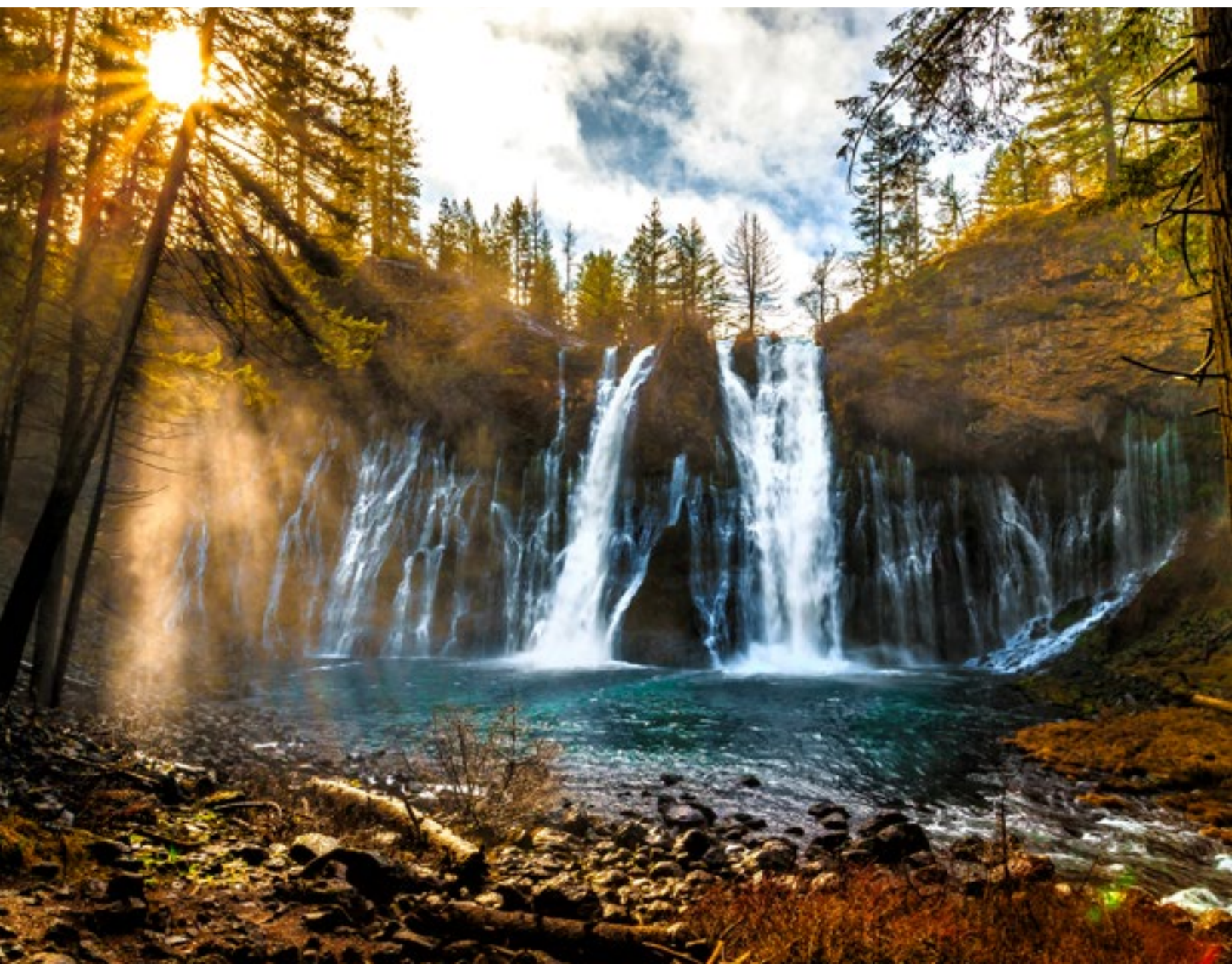
| California Offices | Address | Phone Number |
|--------------------|--|----------------|
| Bakersfield | 1800 30 th Street, Suite 380, Bakersfield, CA 93301-1922 | 1-661-395-2880 |
| Cerritos | 12750 Center Court Drive South, Suite 400, Cerritos, CA 90703-8594 | 1-562-356-1102 |
| Culver City | 5901 Green Valley Circle, Suite 200, Culver City, CA 90230-6948 | 1-310-342-1000 |
| El Centro | 1550 West Main Street, El Centro, CA 92243-2832 | 1-760-352-3431 |
| Fairfield | 2480 Hilborn Road, Suite 200, Fairfield, CA 94534 | 1-707-427-4800 |
| Fresno | 8050 N. Palm Avenue, Suite 205, Fresno, CA 93711-5510 | 1-559-440-5330 |
| Glendale | 505 North Brand Blvd, Suite 700, Glendale, CA 91203-3946 | 1-818-543-4900 |
| Irvine | 16715 Von Karman Avenue, Suite 200, Irvine, CA 92606 | 1-949-440-3473 |
| Oakland | 1515 Clay Street, Suite 303, Oakland, CA 94612-1432 | 1-510-622-4100 |
| Rancho Cucamonga | 10760 4 th Street, Suite 200, Rancho Cucamonga, CA 91730-0976 | 1-909-257-2900 |
| Rancho Mirage | 35-900 Bob Hope Drive, Suite 280, Rancho Mirage, CA 92270-1768 | 1-760-770-4828 |
| Redding | 2881 Churn Creek Road, Suite B, Redding, CA 96002-1146 | 1-530-224-4729 |
| Riverside | 3737 Main Street, Suite 1000, Riverside, CA 92501-3395 | 1-951-680-6400 |
| Sacramento | 3321 Power Inn Road, Suite 210, Sacramento, CA 95826-3889 | 1-916-227-6700 |
| Salinas | 950 E. Blanco Road, Suite 202, Salinas, CA 93901-4488 | 1-831-754-4500 |
| San Diego | 15015 Avenue of Science, Suite 200, San Diego, CA 92128-3434 | 1-858-385-4700 |
| San Francisco | Two Rincon Center, 121 Spear Street, Suite 460, San Francisco, CA 94105-1584 | 1-415-356-6600 |
| San Jose | 250 South Second Street, San Jose, CA 95113-2706 | 1-408-277-1231 |
| Santa Clarita | 25360 Magic Mountain Parkway, Suite 330, Santa Clarita, CA 91355-6065 | 1-661-222-6000 |
| Santa Rosa | 50 D. Street, Room 230, Santa Rosa, CA 95404-4771 | 1-707-576-2100 |
| Ventura | 4820 McGrath Street, Suite 260, Ventura, CA 93003-7778 | 1-805-677-2700 |
| West Covina | 1521 West Cameron Avenue, Suite 300, West Covina, CA 91790-2738 | 1-626-480-7200 |

| Out-of-State Offices | Address | Phone Number |
|----------------------|--|----------------|
| Chicago | 120 N. La Salle Street, Suite 1500, Chicago, IL 60602-2412 | 1-312-201-5300 |
| Houston | 1415 Louisiana Street, Suite 1500, Houston, TX 77002-7471 | 1-713-739-3900 |
| New York | 485 Lexington Avenue, Suite 400, New York, NY 10017-5706 | 1-212-697-4680 |
| Western States | 3321 Power Inn Road, Suite 130, Sacramento, CA 95826-3893 | 1-916-227-6600 |

| Non-Sales Tax Offices | Address | Phone Number |
|------------------------|---|--------------------------|
| Motor Carrier Office | 1030 Riverside Parkway, Suite 125, West Sacramento, CA 95605, PO Box 942879, MIC:65 Sacramento, CA 94279-0065 | 1-800-400-7115 (CRS:711) |
| Special Taxes and Fees | 450 N Street, Sacramento, CA 95814, PO Box 942879, MIC:88, Sacramento, CA 94279-0088 | 1-800-400-7115 (CRS:711) |

For the most current information on CDTFA office locations and addresses, please visit our website at www.cdtfa.ca.gov/office-locations.htm.







PUBLICATION 306

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION • 450 N STREET • SACRAMENTO, CALIFORNIA
MAILING ADDRESS: P.O. BOX 942879 • SACRAMENTO, CA 94279-0001