

# TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

JANUARY 1, 2018

TAX PROGRAM	YEAR <sup>1</sup> STARTED	WHAT IS TAXED	WHO REPORTS: NUMBER OF REGISTRANTS	TAX RATE	FUND ALLOCATION (HOW FUNDS ARE USED)	
<b>SALES AND USE TAXES</b>						
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: 976,150, representing 1,344,882 business locations	Of the 7.25% uniform statewide rate, 6% represents state sales and use tax	3.9375% General Fund 1.0625% Local Revenue Fund 2011 0.50% Local Revenue Fund 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	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	Special tax districts (for example, transportation, hospitals, schools, libraries, open space, other)	
<b>SPECIAL TAXES AND FEES</b>						
Alcoholic Beverage Tax <i>(administered on behalf of the BOE)</i>	1933	Sale of alcoholic beverages	Persons manufacturing, selling, or importing alcoholic beverages: 8,990	(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	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: 13,999	\$1.75 per tire	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	2018	Harvested cannabis that enters the commercial market; the retail sale of all cannabis and cannabis products	Cannabis distributors: 691 (as of 1-8-2018)	Cultivation Tax: \$9.25 per dry-weight ounce of cannabis flowers, \$2.75 per dry-weight ounce of cannabis leaves, \$1.29 per ounce of fresh cannabis plant Excise Tax: 15% of the average market price	Cannabis Tax Fund to carry out the purposes of the Control, Regulate and Tax Adult Use of Marijuana Act (that is, administration, enforcement, research, public safety, education and prevention, treatment, environmental restoration and protection)	
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: 658	Re-established each reporting year by the Department of Public Health	Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention programs 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: 296; cigarette and tobacco products distributors: 885; cigarette wholesalers: 411; and cigarette retailers: 32,965	Sellers of cigarettes and tobacco products must be licensed. License fees depend on type(s) of product or activity. For more information, see <a href="http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm">www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm</a>	Cigarette and Tobacco Products Compliance Fund for tobacco sales licensing, inspection, and related activities
	Cigarettes	1959	Cigarette distributions	Cigarette manufacturers: 28; Cigarette distributors: 77; Cigarette consumers who buy directly from out-of-state vendors: 29	\$2.87 per pack of 20 (effective 4-1-2017)	2¢ Breast Cancer Fund 10¢ General Fund 25¢ Special Fund 1—see below 50¢ 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, snuff, and electronic cigarettes	Tobacco products distributors: 891; Tobacco products manufacturers and importers: 263; Tobacco products wholesalers: 313	65.08% of wholesale cost (effective 7-1-2017)	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: 201; Other accounts: 31,357	\$0.36 per gallon (effective 11-1-2017)	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: 24,413 <sup>3</sup>	\$0.57 per gallon (effective 11-1-2017)	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: 1,196	6¢ – 18¢ per gallon of fuel (varies by type), \$0.887 per 126.67 cubic feet of CNG, or annual fee based on vehicle weight	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: 219	2¢ per gallon	State Transportation Fund, Aeronautics Account for airport programs	
Motor Vehicle Fuel Tax	2002 <sup>2</sup>	Gasoline upon removal from the rack, importation into the state, or sale	Gasoline suppliers: 152; Other accounts: 155	\$0.417 per gallon (effective 11-1-2017)	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: 10,771	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)	Electronic Waste and Recovery Recycling Account funds electronic waste recycling programs that, over time, will reduce the amount of hazardous waste in landfills	
Energy Resources Surcharge	1975	Use of electricity	Electrical energy consumers and utilities: 187	\$0.0029 per kilowatt hour (twenty-nine hundredths of a mill)	Energy Resources Programs Account funds ongoing energy programs and projects	
Hazardous Substances Tax Law	Disposal Fee	1985	Hazardous waste disposed of by depositing on, or into, land	Hazardous waste disposal facilities: 8	Rates per ton vary, depending on waste category, volume, and disposal method	Hazardous Waste Control Account for regulation of hazardous waste management
	Environmental Fee	1989	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: 50,749	\$328 – \$15,573 per year, based on the number of workers employed in California more than 500 hours annually (effective 1-1-2018)	Toxic Substances Control Account for cleanup of contaminated sites
	Facility Fee	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities: 194	Varies according to size and type of facility	Hazardous Waste Control Account for regulation of hazardous waste management
	Generator Fee	1986	Generation of hazardous waste at a specific site	Generators of hazardous waste who have not paid a facility fee: 5,462	\$230 – \$92,080 per year, based on the amount of waste generated (effective 1-1-2018)	Hazardous Waste Control Account for regulation of hazardous waste management
Insurance Tax <i>(administered on behalf of the BOE)</i>	1911	Gross premiums, ocean marine insurance underwriting profits, title insurance company income	Insurance companies: 2,144; Surplus line brokers: 644	5.00% ocean marine 2.35% all others	General Fund	
Integrated Waste Management Fee	1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators: 149	\$1.40 per ton—solid waste \$0.75 per ton—wood waste	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: 80 Lead-acid battery retailers: 6,144	\$1.00 California Battery Fee (effective 4-1-2017) \$1.00 Manufacturer Battery Fee (effective 4-1-2017)	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: 3,689	1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products	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: 6,913	\$1,000 per qualifying vessel voyage (effective 4-1-2017)	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: 21; Gas consumers: 10	Varies, depending on utility's service area and program costs	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: 10,847	\$336 – \$3,855 per year, based on the number of employees and industrial classification (effective 1-1-2018)	Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program	
Oil Spill	Oil Spill Prevention and Administration Fee	1991	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: 35	6.5¢ per barrel (effective 1-2012)	Oil Spill Prevention and Administration Fund to support oil spill prevention programs and studies of spill effects, prevention, and response
	Oil Spill Response Fee	1991	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: 40	25¢ per barrel	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	1977	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: 711	0.75% of charges for services	State Emergency Telephone Number Account for local entities operations of the 911 emergency system
	Prepaid Mobile Telephony Surcharge	2016	Percentage of the sales price of each retail transaction involving prepaid wireless cards/ services in California	Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 3,311	6.30%, statewide (Includes 0.75% for Prepaid 911 Surcharge (CDTFA), and 5.55% for seven CPUC-administered surcharges), plus applicable local charges (effective 1-1-18)	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
Underground Storage Tank Maintenance Fee	1989	Storage of petroleum products in underground tanks	Owners of underground fuel storage tanks: 7,964	\$0.02 per gallon (effective 1-1-2015)	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: 13,993	Set each reporting period. See <a href="http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm">www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm</a>	Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights	
<b>PROPERTY TAX</b>						
Timber Yield Tax	1977	Timber harvested for forest products	Timber owners: 1,528	2.9% of immediate harvest value	Distributed to counties where timber was harvested	

<sup>1</sup> Start may have been calendar year or fiscal year. <sup>2</sup> Figure includes IFTA and Interstate Use Fuel User entities. <sup>3</sup> Originally the Motor Vehicle Fuel License Tax, implemented in 1941.