



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

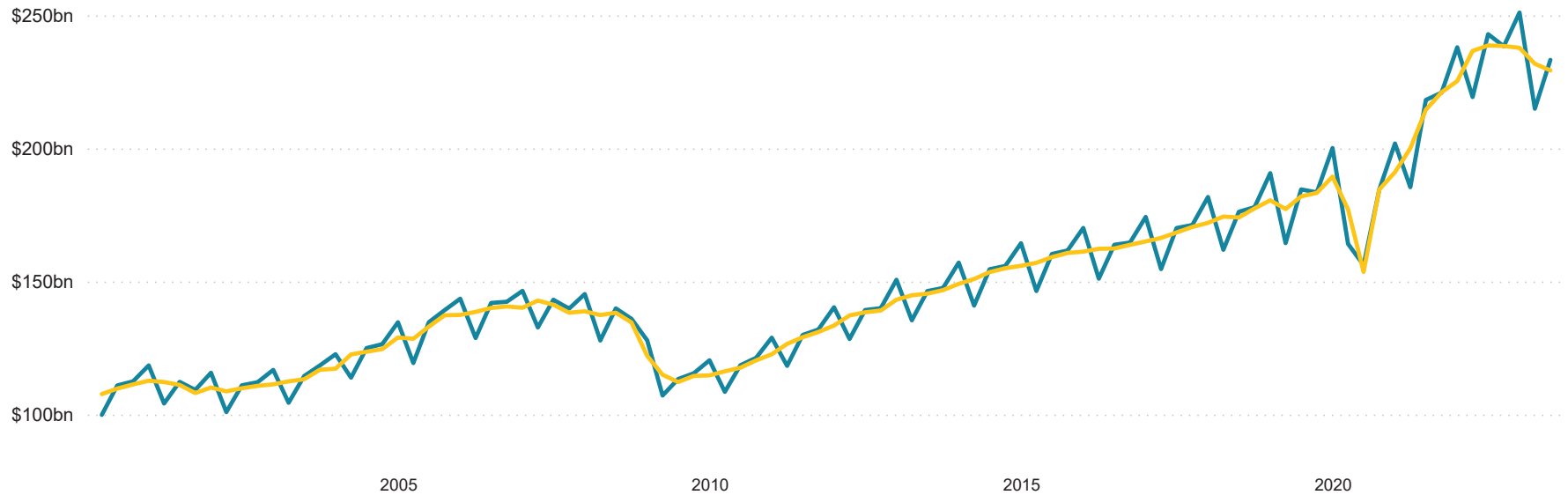
# Tax Insights

## September 2023

# Taxable Sales Over Time

Unadjusted taxable sales increased slightly, while seasonally adjusted continues with downslope trend since the beginning of 2023.

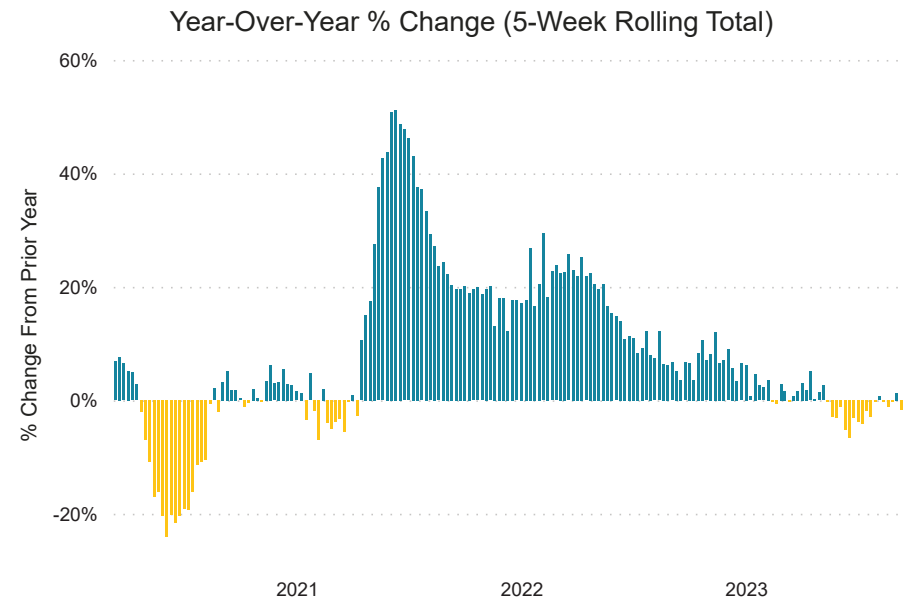
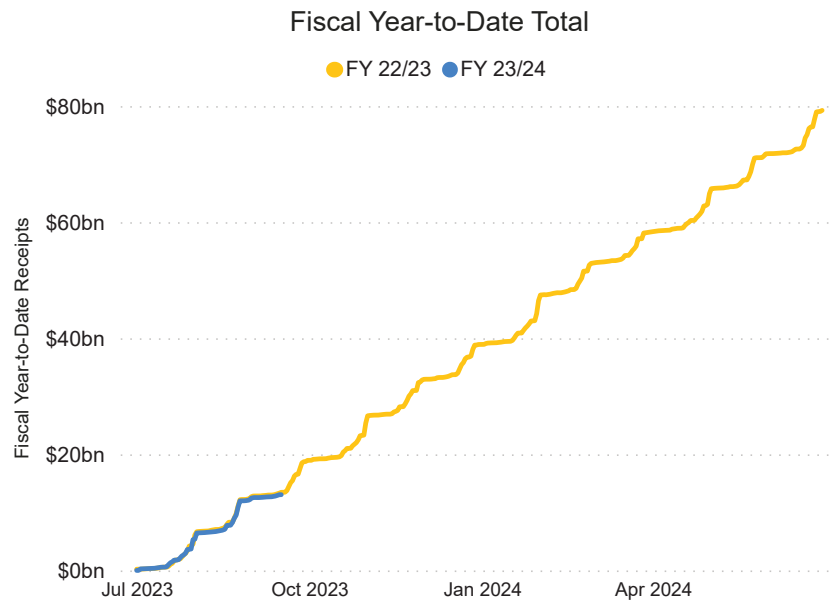
● Unadjusted taxable sales ● Seasonally adjusted taxable sales



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

# Sales & Use Tax: Overall Cash Receipts

Relative to preceding year, the overall year-to-date cash receipts are up. Growth in cash receipts has slowed in FY 2023-24.



Data as of: 9/16/2023

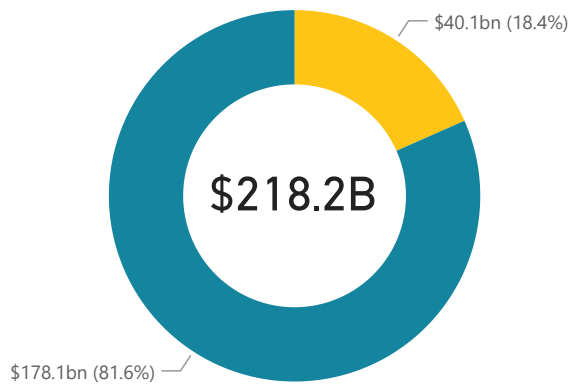
Represents cash receipts (not tax return data). Excludes Department of Motor Vehicles payments, Franchise Tax Board payments, and other adjustments.

# Concentration of Taxable Sales

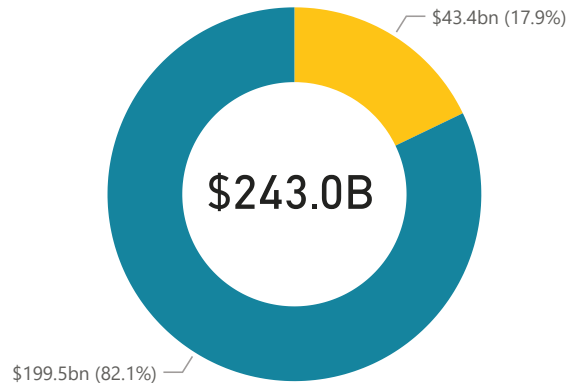
For 2023 Q2 the share of total sales by the 20 largest taxpayers increased slightly as compared to the same period in prior year, while total taxable sales declined.

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

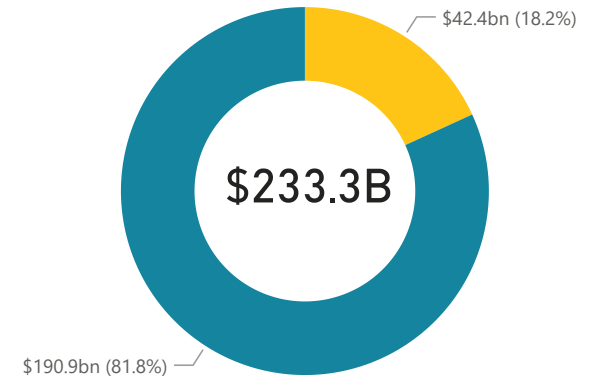
Taxable Sales 2021-Q2



Taxable Sales 2022-Q2



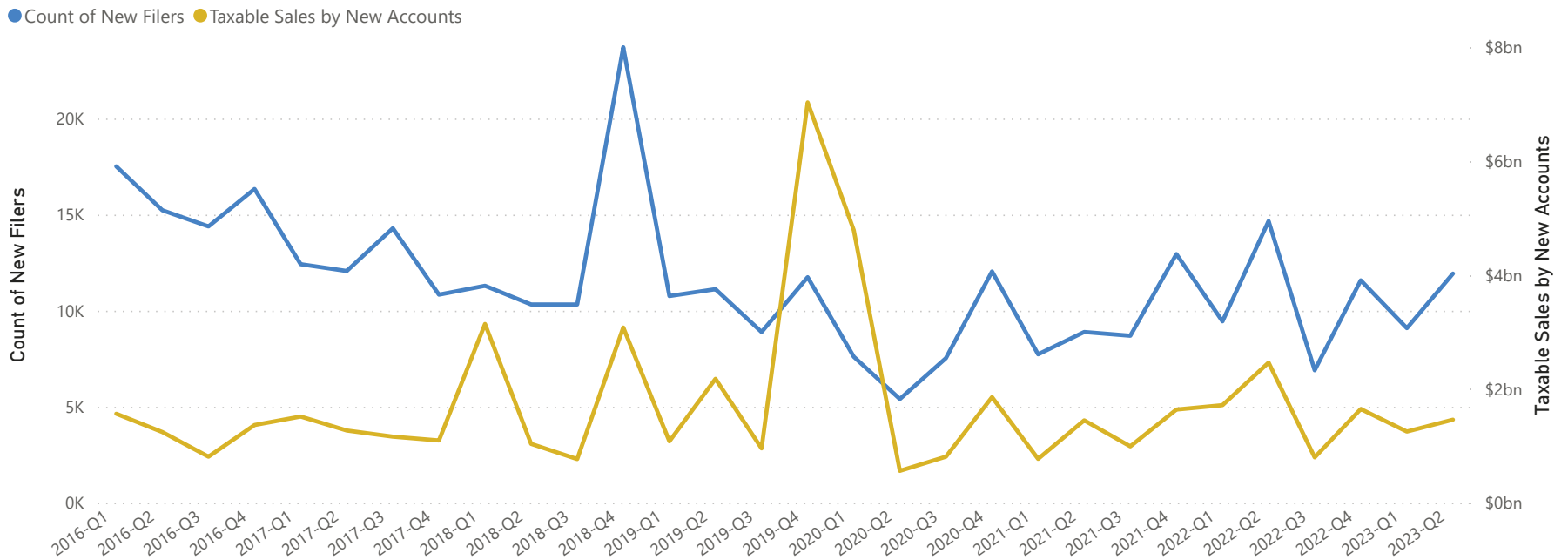
Taxable Sales 2023-Q2



2023-Q2 data are preliminary. Totals do not include DMV and FTB payments.

# Sales and Use Tax: New Filers and Taxable Sales

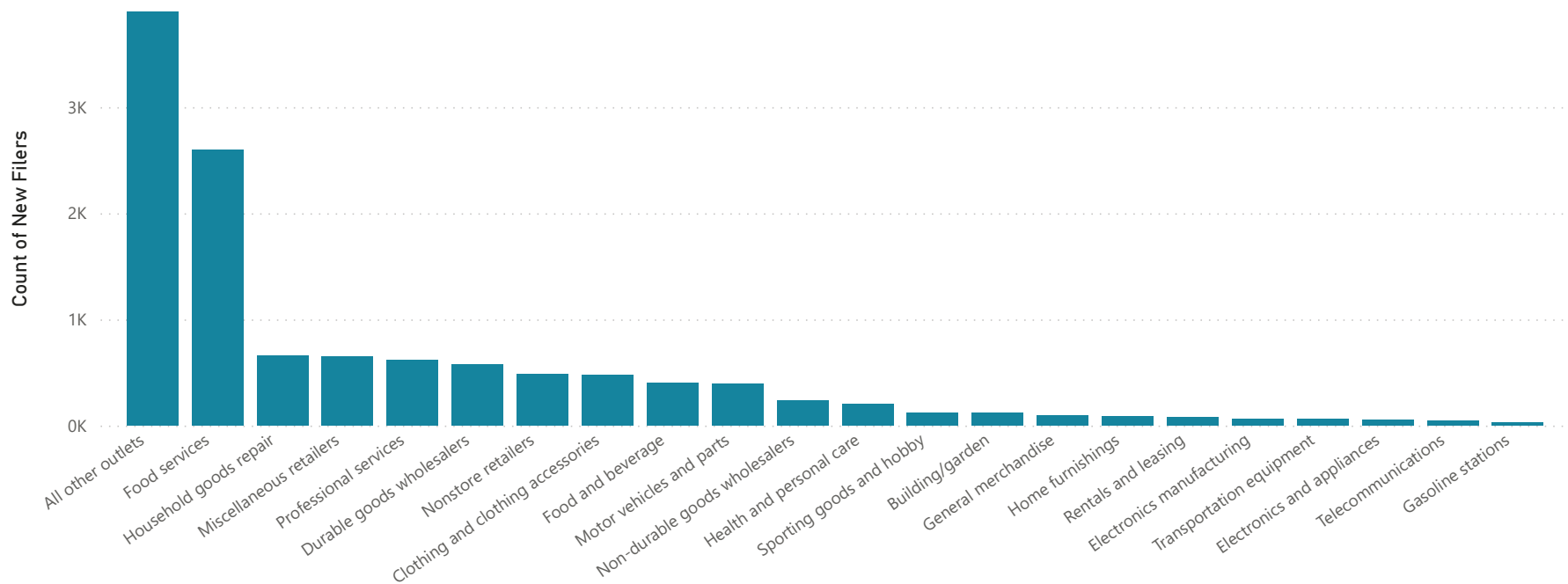
2023 Q2 new filers count increased and taxable sales by new accounts also increased slightly.



New accounts include first time filers, changes of ownership, and existing filers that created a new account.

# New Filers: Count of Filers by Industry

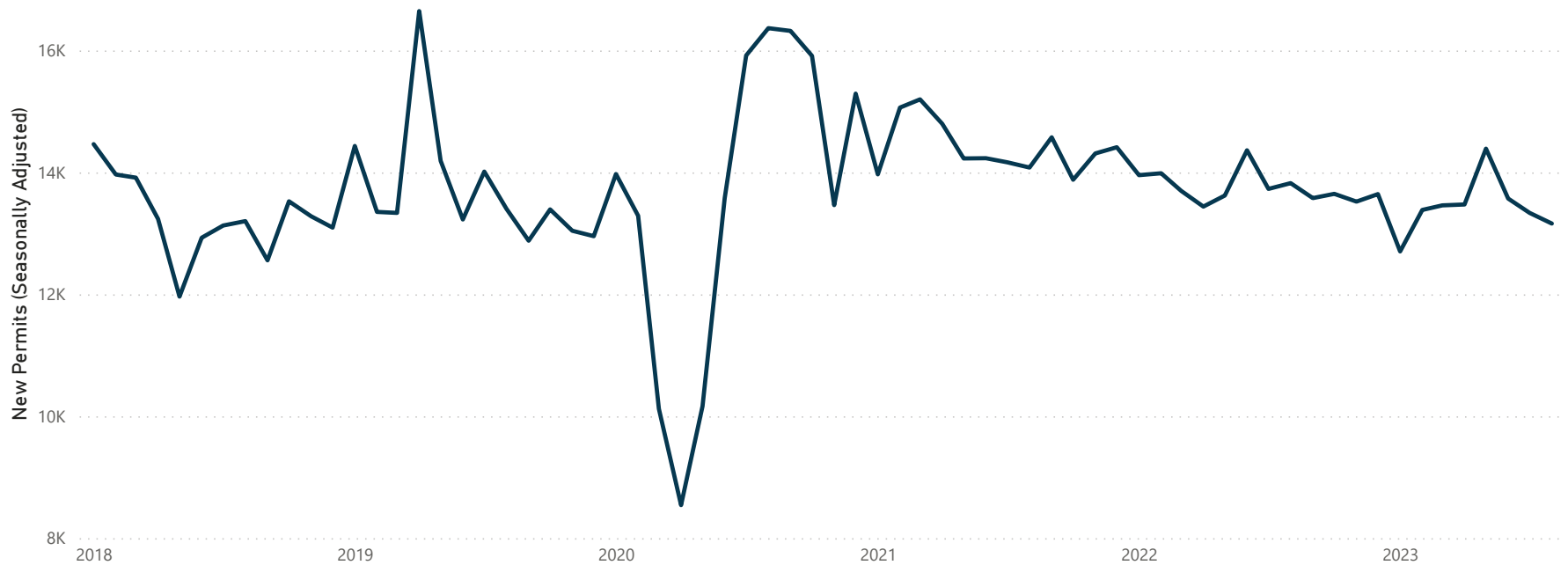
The food service sector for restaurants and bars, opened more new accounts than any other sector.



New accounts include first time filers, changes of ownership, and existing filers that created a new account.

# Sales and Use Tax: New Permits

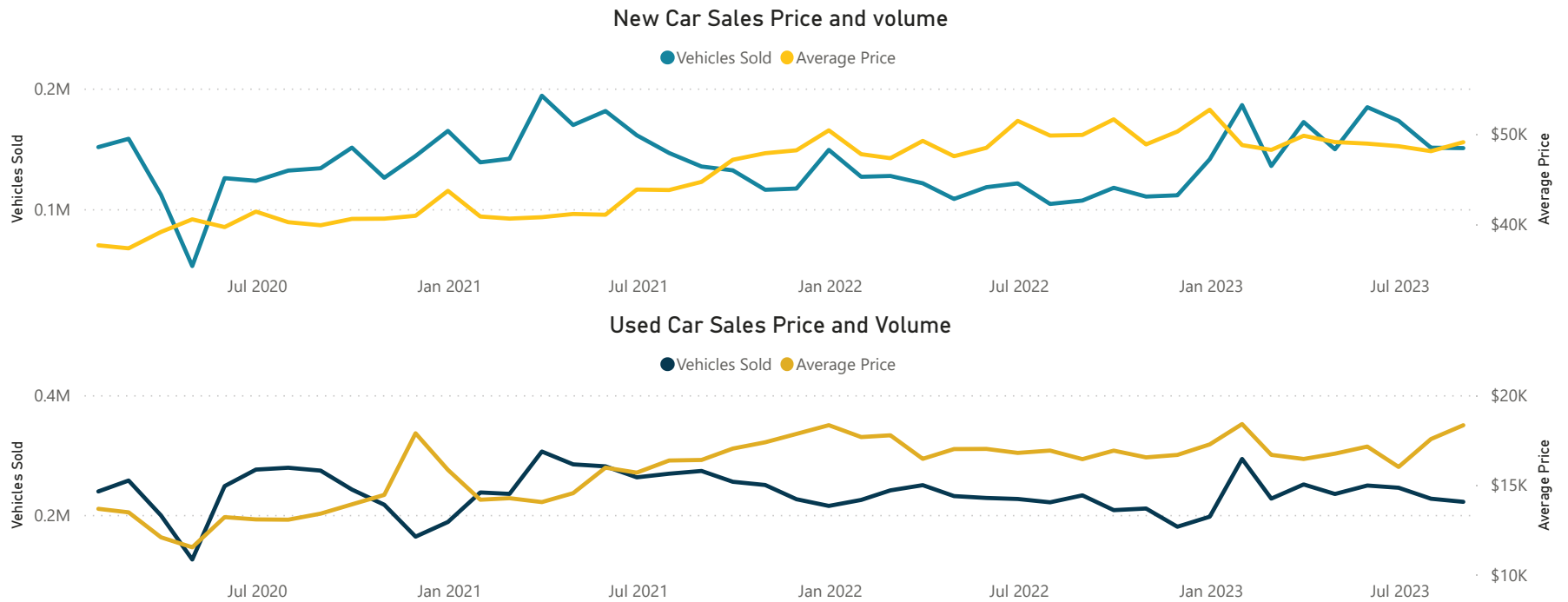
New sales and use tax permit decreased in June 2023.



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

# New and Used Vehicle Sales: Volume and Price

2023 Q2 new car prices and volumes have held steady. Used car prices have increased and volumes have decreased.



Data provided by Department of Motor Vehicles as of June 30, 2022. Used vehicles include both dealer and private party sales.



## Additional Resources

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CDTFA Open Data Portal

[www.cdtfa.ca.gov/dataportal/](http://www.cdtfa.ca.gov/dataportal/)

CDTFA Data Visualizations

[www.cdtfa.ca.gov/dataportal/visual.htm](http://www.cdtfa.ca.gov/dataportal/visual.htm)

CDTFA Research and Statistics Email

[research@cdtfa.ca.gov](mailto:research@cdtfa.ca.gov)

## Additional Resources

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