



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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GAVIN NEWSOM  
Governor

AMY TONG  
Secretary, Government Operations Agency

NICOLAS MADUROS  
Director

April 12, 2024

(Via Email)

Ms. Sue Parker  
Chief Clerk of Assembly  
State Capitol, Room 3196  
Sacramento, CA 95814

Dear Ms. Parker:

Operative January 1, 2023, Revenue and Taxation Code (RTC) section 6368.2 provides for a partial sales and use tax exemption for the sale and purchase of a qualified motor vehicle under the Clean Cars 4 All Program established by Section 44124.5 of the Health and Safety Code. The following data summarizes the California Department of Tax and Fee Administration's performance indicator findings in compliance with Section 9795 of the Government Code.

Calendar Year 2023 Reported Zero-Emission Motor Vehicle Exemption		
	Calendar Year 2023	Number of Taxpayers <sup>1</sup>
Zero-Emission Motor Vehicle Sales Subject to Partial Exemption	\$144,547,276 <sup>2</sup>	169
Exempt Rate	3.9375%	
Total	\$5,691,549	169

Calendar Year 2023 <sup>3</sup>	
Federal Poverty Index (FPI)	Number of Qualified Buyers
225%	2,785
300%	382
400%	158
Total	3,325

If you have questions regarding this report, please contact the Tax Policy Bureau at 916-309-5208.

Sincerely,

Nicolas Maduros, Director

<sup>1</sup> Retailers of vehicles.

<sup>2</sup> Amount represents totals reported on returns that are subject to verification.

<sup>3</sup> Figures obtained from California Air Resources Board. The Federal Poverty Index varies based on household income and number of people in the household.

NM:ck

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