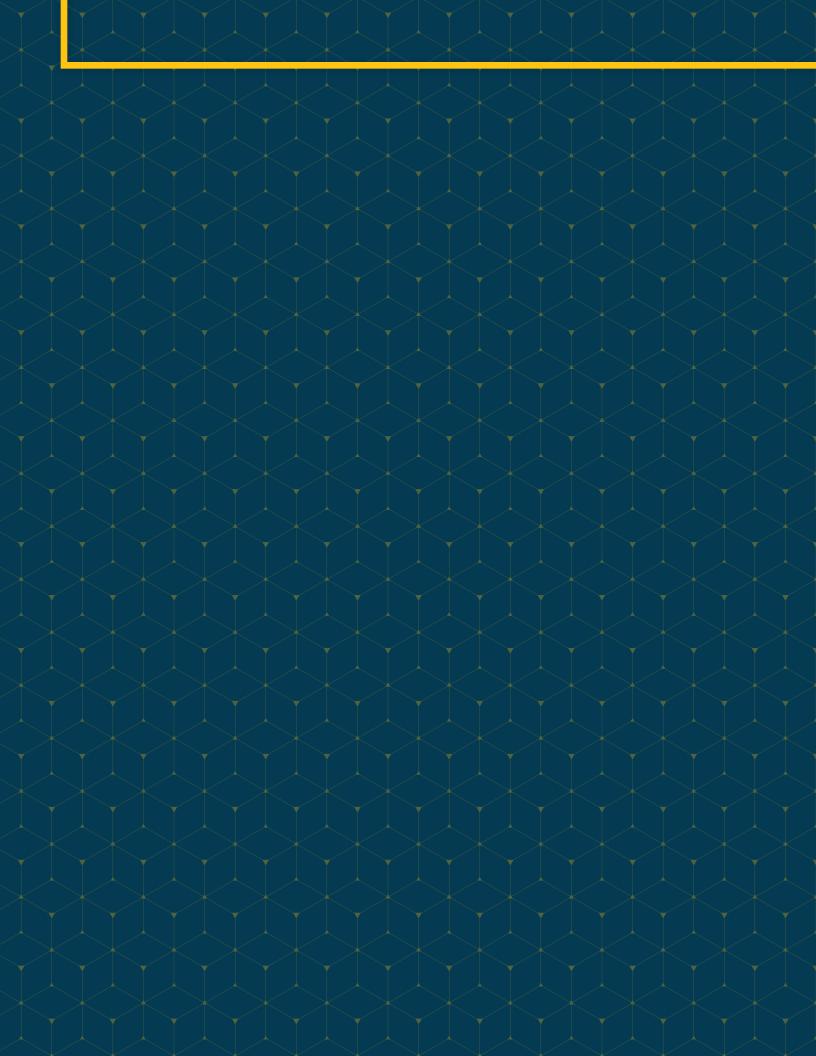


CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION





LETTER FROM THE DIRECTOR

The Honorable Gavin Newsom Governor of California

July 2025

Dear Governor Newsom,

I am pleased to present you with the Annual Report of the California Department of Tax and Fee Administration. This report details our operations and revenue for fiscal year 2023-24.

In fiscal year 2023-24, the California Department of Tax and Fee Administration (CDTFA) supported California's state and local government finance systems by administering 42 tax and fee programs that generated \$96.3 billion in revenue. The tax and fee programs we administer help fund essential services for all Californians. In addition to the \$65.4 billion in revenue



collected for the state, CDTFA distributed more than \$30.9 billion to California's counties, cities, and special taxing districts.

With 23 offices and approximately 3,800 team members across the country, we were able to process nearly three million returns and distribute funds monthly to 483 local jurisdictions, 58 counties, and 423 special taxing jurisdictions. We continue to focus on increasing our efficiencies and fairly and equitably meeting the needs of our taxpayers, as we have done each year since we began in 2017. Our focus on taxpayer service has resulted in benchmarks such as processing two-thirds of all refund claims within 10 days, reducing our Offer in Compromise process from 9-12 months to 30 days, and lowering our Call Center wait time to two and a half minutes, an improvement of 50% from our first year of operation. All of this was accomplished while also shedding almost 75,000 square feet of office space in fiscal year 2023-24, which will save approximately \$7.5 million each year in rental costs.

Our total costs for all operations in fiscal year 2023-24 were \$635 million. This equates to only 66 cents for every \$100 of revenue collected, which is 28.3% better than when CDTFA began in 2017.

Looking to the future, we aim to implement new tax programs, continue to harness data and the power of generative artificial intelligence to improve our efficiencies and compliance, and engage with our taxpayers in meaningful and helpful ways in an ever-increasing digital landscape.

I am proud to work alongside the dedicated team members of CDTFA. Together, we remain committed to making life better for all Californians.

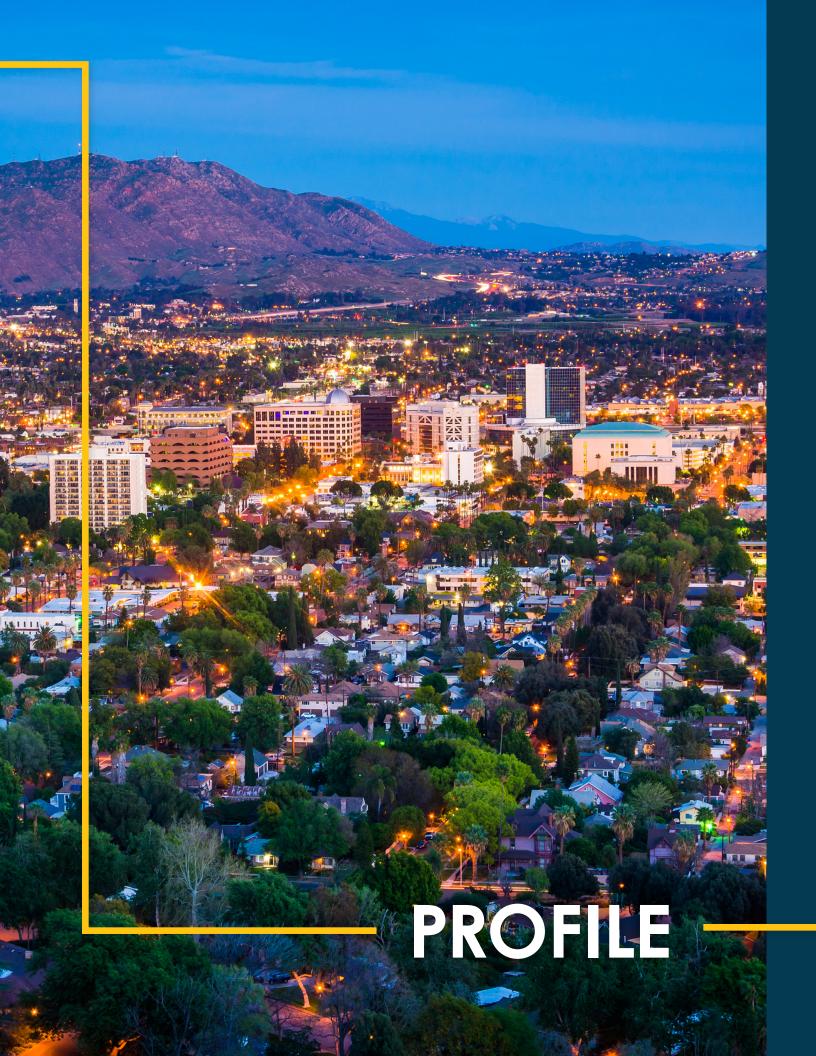
Sincerely,

Trisfa Jouraly

Trista Gonzalez Director

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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 generated more than \$96.3 billion in fiscal year 2023-24, which supported 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, CDTFA has field offices throughout the state along with offices located in New York, Chicago, and Houston. While CDTFA's 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 department. 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 we recognize that old methods 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. Recognizing that our taxpayers represent the full diversity of California and include businesses small and large, we are committed to serving them equitably and making our programs accessible for all.
- 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 professional development 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.

SMART • SERVING • SUPPORTING

Tax and Fee Programs, Fiscal Year 2023-24

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

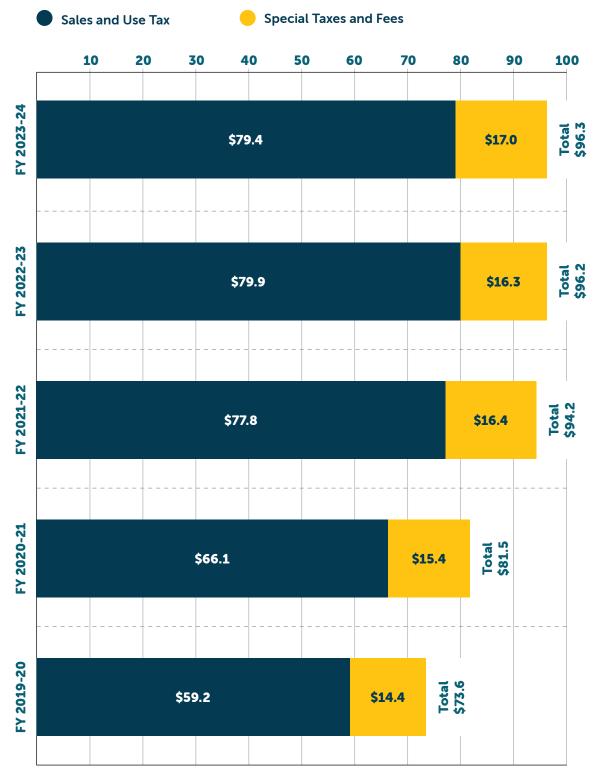
Aircraft Jet Fuel Tax Alcoholic Beverage Tax Battery-Embedded Waste Recycling Fee California Electronic Cigarette Excise Tax California Firearm and Ammunition Excise Tax California Tire Fee Cannabis Excise Tax Childhood Lead Poisoning Prevention Fee Cigarette and Tobacco Products Licensing **Cigarette Tax Diesel Fuel Tax Electronic Waste Recycling Fee** Emergency Telephone Users Surcharge (911) Emergency Telephone Users Surcharge (988) **Energy Resources Surcharge Environmental Mitigation Surcharge** Hazardous Waste Environmental Fee Hazardous Waste Facility Fee Hazardous Waste Generation and Handling Fee Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildlife or Natural Disasters Act Insurance Tax Integrated Waste Management Fee International Fuel Tax Agreement (IFTA) Interstate User Tax Interstate Diesel Fuel User Tax Lead-Acid Battery Fees Lithium Extraction Excise Tax Local Prepaid Mobile Telephony Services Surcharge 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 Timber Yield Tax **Tobacco Products Tax** Underground Storage Tank Maintenance Fee Use Fuel Tax Water Rights Fee







CDTFA at a Glance: Revenues (dollars in billions)



Please note: Local Taxes on State-Assessed Properties and Private Railroad Car Tax programs are excluded. Detail may not compute to total due to rounding.

4

CDTFA at a Glance: Revenue for Local Disbursement (dollars in billions)



Please note: Detail may not compute to total due to rounding.

¹ The Bradley-Burns Uniform Local Sales and Use Tax includes 0.25 percent county transportation tax and 1.00 percent local jurisdiction. See page 9 for details.



REVENUES AND OPERATIONS

CDTFA is committed to making life better 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, improve our roads and transportation needs, protect our natural resources, and much more. 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 \$79.4 billion in fiscal year 2023-24, a decrease of 0.6 percent from the \$79.9 billion total in fiscal year 2022-23.

The sales and use tax rate, and thus the resulting revenue collected, is comprised of several parts categorized as state, local, and district taxes. Sales and use tax revenue for fiscal year 2023-24 included:

- \$34.5 billion allocated to the state's General Fund,
- \$14.4 billion in special district transactions (sales) and use taxes (rates vary by district),
- \$11.8 billion from the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax, allocated among all the state's 58 counties and 482 cities,
- \$9.3 billion allocated to the state's Local Revenue Fund 2011 (tax rate of 1.0625 percent),
- \$4.7 billion allocated to the Local Public Safety Fund (tax rate of 0.50 percent), and
- \$4.7 billion allocated to the state's Local Revenue Fund (tax rate of 0.50 percent).

Sales and use tax allocations to the General Fund were 0.6 percent less than fiscal year 2022-23.

	Billions of Dollars FY 2023-24	Billions of Dollars FY 2022-23	Change From FY 2022-23	
State General Fund	\$34.5	\$34.8	-0.84%	
Special District	14.4	14.4	-0.05%	
Bradley-Burns	11.8	11.8	-0.05%	
Local Revenue Fund 2011	9.3	9.4	-0.76%	
Local Public Safety Fund	4.7	4.8	-1.17%	
Local Revenue Fund	4.7	4.8	-1.17%	
TOTAL	\$79.4	\$79.9	-0.61%	
Please note: Detail may not co	ompute to total due	e to rounding		

2023-24 Sales and Use Tax Revenues

Please note: Detail may not compute to total due to rounding.

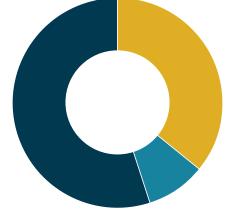
Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2023-24, 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, 0.25 percent goes to county transportation funds and 1.00 percent goes to local jurisdictions.

District Transactions and Use Taxes

TOTAL

City and county local tax distributions are detailed in Tables 21A and 21B in the Statistical Tables section of this report.



Thousands of Dollars FY 2023-24 Thousands of Dollars FY 2022-23 Change From FY 2022-23 City and County Taxes (1.00%) \$9,406,527.4 \$9,411,226.3 -0.05% County Transportation Tax (0.25%) 2,351,631.9 2,352,806.6 -0.05%

14,371,083.5

\$26,129,242.8

14,378,262.4

\$26,142,295.3

-0.05%

-0.05%

2023-24 Local Sales and Use Tax Revenues

Please note: Detail may not compute to total due to rounding.



District Transactions (Sales) and Use Taxes

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

A complete list of tax districts, jurisdictions, and revenues is found in Table 21C in the Statistical Tables section of this report.

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 in the Statistical Tables section of this report). 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, undocumented vessels, and sales of property that is delivered to the purchaser.

In fiscal year 2023-24, CDTFA administered 413 district taxes (67 countywide districts, 342 citywide districts, and four unincorporated area districts). The rates of these district taxes ranged from 0.10 percent to 1.50 percent. The following district taxes became effective, were extended, or expired during fiscal year 2023-24:



New District Taxes, FY 2023-24

Effective July 1, 2023	
District	Rate
City of Mendota General Transactions and Use Tax	1.250%

Effective January	y 1, 2024
District	Rate
City of Goleta Transactions and Use Tax	1.000%

Extended District Taxes, FY 2023-24

Effective April 1, 2	2024
District	Rate
City of Stockton Transactions and Use Tax	0.750% (through 3-31-2034)



Bradley-Burns Payments to Cities and Counties

County	Payments Distributed	Range
Sierra	\$431,017	< \$3M
Alpine	\$474,395	< 3M
Trinity	\$1,502,404	< 3M
Modoc	\$1,540,236	< 3M
Mariposa	\$3,771,254	3-6M
Lassen	\$4,413,672	3-6M
Plumas	\$4,489,009	3-6M
Del Norte	\$4,688,170	3-6M
Mono	\$5,885,106	3-6M
Inyo	\$6,587,983	6-10M
Colusa	\$7,384,791	6-10M
Glenn	\$7,446,686	6-10M
Calaveras	\$7,518,196	6-10M
Amador	\$7,689,798	6-10M
Lake	\$9,949,585	6-10M
Siskiyou	\$10,426,317	10-30M
Yuba	\$12,004,192	10-30M
Tuolumne	\$12,711,183	10-30M
San Benito	\$13,140,277	10-30M
Tehama	\$14,293,683	10-30M
Mendocino	\$22,003,442	10-30M
Nevada	\$24,215,607	10-30M
Humboldt	\$28,731,951	10-30M
Sutter	\$29,612,169	10-30M
Kings	\$30,928,048	30-50M
Madera	\$31,664,806	30-50M
El Dorado	\$41,281,949	30-50M
Shasta	\$52,039,238	50-100M
Imperial	\$52,235,347	50-100M

County	Payments Distributed	Range
Butte	\$53,946,243	\$50-100M
Merced	\$54,344,082	50-100M
Napa	\$57,644,150	50-100M
Santa Cruz	\$61,505,809	50-100M
Yolo	\$72,935,491	50-100M
Marin	\$80,720,386	50-100M
San Luis Obispo	\$87,682,342	50-100M
Monterey	\$117,384,544	100-200M
Santa Barbara	\$122,682,319	100-200M
Solano	\$130,651,071	100-200M
Tulare	\$144,905,516	100-200M
Sonoma	\$147,709,801	100-200M
Placer	\$161,064,713	100-200M
Stanislaus	\$161,683,116	100-200M
San Francisco	\$239,443,766	200-500M
Ventura	\$244,287,050	200-500M
San Mateo	\$274,012,061	200-500M
Contra Costa	\$281,347,864	200-500M
Kern	\$295,345,862	200-500M
Fresno	\$302,879,959	200-500M
San Joaquin	\$310,361,194	200-500M
Sacramento	\$455,423,070	200-500M
Alameda	\$495,235,338	200-500M
Santa Clara	\$719,395,084	500M-2.7B
San Bernardino	\$739,734,374	500M-2.7B
Riverside	\$787,409,704	500M-2.7B
San Diego	\$1,005,836,095	500M-2.7B
Orange	\$1,093,020,892	500M-2.7B
Los Angeles	\$2,605,844,202	500M-2.7B



Bradley-Burns Payments to Cities and Counties (map)

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Sales and Use Tax Operations

CDTFA's sales and use tax programs are administered through a network of offices throughout California and offices in New York, Chicago, and Houston. The out-of-state offices, together with a Western States Office in Sacramento, are focused on working with taxpayers located outside of California who are registered to do business in this state.

As of June 30, 2024, the number of sales and use tax permits decreased by 0.2 percent from the previous year to a total of 1,036,695, representing 1,200,993 business locations. Over the course of the fiscal year, CDTFA processed 2,442,328 sales and use tax returns.

Compliance Activities

CDTFA's Compliance Team ensures sellers properly comply with permit requirements, assists sellers in interpreting tax laws and regulations, provides individual assistance in correct tax return preparation, issues estimated tax returns for delinquent returns, and collects outstanding taxes. In fiscal year 2023-24, CDTFA collected more than \$1.0 billion in sales and use taxes from compliance activities.

Consumer Use Tax Section

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

For fiscal year 2023-24, revenues totaled \$1.0 billion, including:

- \$53 million collected by CDTFA's Consumer Use Tax Section,
- \$945 million collected by the Department of Motor Vehicles (DMV), and
- \$5 million collected by the Department of Housing and Community Development (HCD).

Consumer use tax returns decreased by 1.5 percent from the prior year.

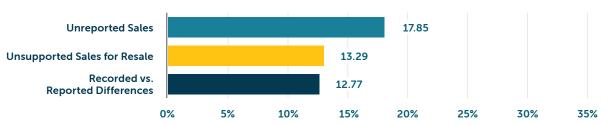
Audit Program

CDTFA maintains a robust 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. Our audit team members analyze complex computer accounting systems and develop efficient and effective audit methods utilizing Computer Audit Specialists. In fiscal year 2023-24, the sales and use tax audit program disclosed net deficiencies of nearly \$625.9 million. Taxpayers also received more than \$195.2 million in sales and use tax refunds.

Areas of Taxpayer Noncompliance

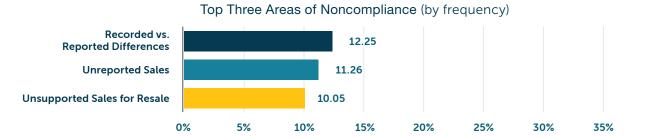
The top categories of taxpayer noncompliance or inconsistency of administration for fiscal year 2023-24, beginning with the highest area of noncompliance and in order of decreasing revenue assessments, are:

- 1. Unreported Sales—Sales made by the taxpayer that were not reported on sales and use tax returns.
- 2. **Unsupported Sales for Resale**—Sales claimed as exempt sales for resale were disallowed due to the 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.
- 3. **Recorded vs. Reported Differences**—Sales recorded by the taxpayer that were not properly reported on sales and use tax returns.



Top Three Areas of Noncompliance (by revenues)

The top three areas of noncompliance by revenue assessments accounted for more than 43 percent of the revenues assessed by the audit program.



The top three areas of noncompliance by frequency accounted for more than 33 percent of all incidents of noncompliance disclosed by the audit program in fiscal year 2023-24.



Special Tax and Fee Programs

In fiscal year 2023-24, CDTFA administered 39 special tax and fee programs involving a broad range of activities and transactions. In partnership with other state and local agencies, CDTFA collects funds to help maintain our roads and highways, provide emergency services (such as 911 emergency telephone service), preserve our natural resources, and offer social services and healthcare programs. Other funds collected are directly allocated to the state's General Fund.

Revenues

For fiscal year 2023-24, CDTFA-administered special tax and fee program revenues totaled \$17.0 billion, an increase of 4.4 percent from fiscal year 2022-23 total revenues of \$16.3 billion. Fuel taxes totaled \$9.2 billion, while alcohol, tobacco, and cannabis taxes totaled approximately \$2.5 billion.



Programs

More detailed information regarding individual tax and fee programs can be found in publication 41A, *Taxes and Fees Administered by the California Department of Tax and Fee Administration*, a copy of which is included in this report on pages 20-23. Publication 41A 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.



Special Tax and Fee Programs Operations

Audit Program

The Audit and Carrier Bureau (ACB) has the primary responsibility for auditing accounts for special tax and fee programs. Additionally, ACB's team members analyze and initiate refunds, evaluate and process petitions for redetermination and administrative protests, and perform field and desk audits. The audit team members analyze complex computer accounting systems and develop efficient and effective audit methods utilizing Computer Audit Specialists.

In fiscal year 2023-24, special tax and fee audits disclosed net deficiencies of more than \$177.3 million and identified nearly \$2.8 million in refunds. More importantly, the existence of an effective audit program encourages taxpayers to voluntarily comply with the state's tax and fee laws.

Compliance Activities

The Program and Compliance Bureau performs functions such as processing returns and payments and provides direct assistance to the businesses and organizations that pay special taxes and fees. In fiscal year 2023-24, this team processed 486,217 special tax and fee returns.

The Motor Carrier Office within the Audit and Carrier Bureau 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.









TAXES AND FEES ADMINISTERED BY CDTFA

Т	Fax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2024	Tax Rate	FY 23-24 Revenues/Change from FY 22-23	Fund Allocation (How Funds Are Used)
				SALES AND	USE TAXES		
Sales a	nd Use Tax (SUT)	Sales tax– 1933	Sales of merchandise or goods	Retailers of merchandise or goods; purchasers, under	statewide rate, 6% represents	\$34.5 billion; -0.8%	3.9375% General Fund
		Use tax- Use, storage, or	certain circumstances: 1,036,695, representing 1,200,993 business locations	enting	\$9.3 billion; -0.8%	1.0625% Local Revenue Fund 2011	
			of property when sales tax is not		-	\$4.7 billion; -1.2% \$4.7 billion; -1.2%	0.50% Local Revenue Fund 0.50% Local Public Safety Fund
	y-Burns Uniform Sales and Use Tax	1956	applicable 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	\$11.8 billion; 0.0%	1.00% County and incorporated city general funds
					portion		0.25% County transportation funds
District and Us	t Transactions se 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 1.5% per tax	\$14.4 billion; 0.0%	Special tax districts (for example: transportation, hospitals, schools, libraries, open space, other)
				SPECIAL TAX	(ES AND FEES		
Alcoho	olic Beverage Tax ¹	1933	Sale of alcoholic beverages	People manufacturing, selling, or importing alcoholic beverages: 10,477	(All rates per gallon) Distilled spirits 100 proof or lower—\$3.30 over 100 proof—\$6.60 Beer and wine—\$0.20 Sparkling hard cider—\$0.20 Champagne and sparkling wine—\$0.30	\$417.2 million; -0.8%	General Fund (for example: education, public safety, health and social services programs, resource management, other)
	nia Firearm and nition Excise Tax	2024	Firearms, firearm precursor parts, and ammunition	Firearm dealers, firearm manufacturers, and ammunition vendors: 1,304	11% of gross receipts (effective 07-01-2024)	N/A	Gun Violence Prevention and School Safety Fund for the purpose of funding various gun violence prevention, education, research, response, and investigation programs
Califor	mia Tire Fee	1991	New tires purchased from a retailer	Retailers selling new tires; purchasers under certain circumstances: 13,228	\$1.75 per tire	\$63.1 million; 2.4%	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
Cannal	bis Excise Tax	2018	Retail sales of cannabis and cannabis products	Retailers selling cannabis or cannabis products: 1,910	15% of gross receipts (effective 01-01-2023)	\$635.0 million; 23.1%	Cannabis Tax Fund for youth programs, environmental cleanup, law enforcement, drug prevention programs, and to support the cannabis program and other uses
	ood Lead ing Prevention	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: 534	Re-established each reporting year by the Department of Public Health	\$30.8 million; -4.2%	Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention program for children
	California Electronic Cigarette Excise Tax	2022	Retail sales of electronic cigarettes	Electronic cigarette retailers: 14,620	12.5% of retail sales price	\$41.5 million; -30.2%	California Electronic Cigarette Excise Tax Fund
Cigarette and Tobacco Products	Cigarette and Tobacco Products Licensing	2004	A license is required to sell cigarettes and tobacco products	Cigarette and tobacco products manufacturers and importers: 242; Cigarette and tobacco products distributors: 782; Cigarette and tobacco products wholesalers: 471; Cigarette and tobacco products retailers: 27,464	License fees: Cigarette manufacturer/ importer: based on market share (one-time fee) Chew/snuff manufacturer/importer: \$10,000 (one-time fee) All other tobacco products excluding chew/ snuff manufacturer/ importer: \$2,000 (one-time fee) Distributor or wholesaler: \$1,200 per location (annually) Retailer: \$265 per location (annually)	\$10.4 million; 4.0%	Cigarette and Tobacco Products Compliance Fund for administering and enforcing the Cigarette and Tobacco Products Licensing Act of 2003
	Cigarette Tax	1959	Distribution of cigarettes	Cigarette manufacturers: 23; Cigarette distributors/ importers: 124; Cigarette wholesalers: 190; Cigarette consumers who buy directly from out-of-state vendors: 78	\$0.1435 per cigarette or \$2.87 per pack of 20 cigarettes (effective 04-01-2017)	\$1.2 billion; -14.8%	\$0.02 Breast Cancer Fund \$0.10 General Fund \$0.25 Special Fund 1

				Who Pays:		FY 23-24	
1	「ax Program	Year Started	What Is Taxed	Number of Registrants as of June 30, 2024	Tax Rate	Revenues/Change from FY 22-23	Fund Allocation (How Funds Are Used)
				SPECIAL TAX	KES AND FEES		
Cigarette and Tobacco Products	Tobacco Products Tax	1989	Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, snuff, e-cigarettes, and any products containing tobacco or nicotine	Tobacco products distributors: 744; Tobacco products manufacturers and importers: 161; Tobacco products wholesalers: 349	56.32% of wholesale cost (effective 07-01-2023)	\$152.3 million; -14.2% ²	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
Cigar							Special Fund 3: 82% healthcare treatment, 13% prevention and control programs, 5% medical research
aste Recycling	Battery- Embedded Waste Recycling Fee	2026	Covered battery- embedded products	Retailers of covered battery-embedded products: 0	Set by the Department of Resources Recycling and Recovery (CalRecycle) no later than October 2025 and commences in calendar year 2027.	N/A	Covered Battery-Embedded Waste Recycling Fee subaccount in the Electronic Waste Recovery and Recycling Account funds the covered battery-embedded waste recycling programs to reduce the amount of hazardous waste in landfills
Covered Electronic Waste Recycling	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: 5,950	Fee ranges from \$4.00 to \$6.00 imposed on the retail sale to consumers, depending on the screen size, measured diagonally (effective 01-01-2020)	\$79.9 million; -2.9%	Electronic Waste and Recovery Recycling Account funds electronic waste recycling programs to, will reduce the amount of hazardous waste in landfills
Energy Surcha	r Resources Irge	1975	Use of electricity	Electrical energy consumers and utilities: 387	\$0.00030 per kilowatt hour (thirty-hundredths of a mill) (effective 01-01-2019)	\$67.6 million; -5.7%	Energy Resources Programs Account funds ongoing energy programs and projects
	nmental tion Surcharge	2027	Certain single-use packaging and plastic single-use food service ware	Producer responsibility organizations (PRO): 0	\$500 million flat fee paid each year	N/A	California Plastic Pollution Mitigation Fund for mitigating the environmental impacts of plastic
	Aircraft Jet Fuel Tax	1969	Sales of jet fuel	Jet fuel dealers: 218	\$0.02 per gallon	\$4.6 million; 14.8%	State Transportation Fund, Aeronautics Account for airport programs
	Diesel Fuel Tax	1995	Diesel fuel upon removal from the rack, importation into the state, or blending below the rack	Suppliers of diesel fuel: 227; Other accounts: 2,543	\$0.441 per gallon (effective 07-01-2023)	\$1.5 billion; 5.2%	Motor Vehicle Fuel Account in the Transportation Tax Fund, for transfer to the Highway Users Tax Account to construct and maintain public roads and mass transit systems
	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: 33,908	\$1.089 per gallon (effective 07-01-2023)	\$178.5 million; 5.3% Included with revenue for diesel fuel	Same as Diesel Fuel Tax
Fuel Taxes	Interstate Diesel Fuel User Tax	1995	Diesel fuel used to operate qualified motor vehicles on California highways	Motor carriers who use diesel fuel in interstate operations: 1,121	\$0.893 per gallon (effective 07-01-2023)	Included with revenue for diesel fuel	Same as Diesel Fuel Tax
Fu	Motor Vehicle Fuel Tax	20023	Motor vehicle fuel upon removal from the rack, importation into the state, or blending below the rack	Gasoline suppliers: 200; Other accounts: 158	\$0.579 per gallon (effective 07-01-2023)	\$7.8 billion; 6.5%	Motor Vehicle Fuel Account in the Transportation Tax Fund for transfer to various accounts in the State Transportation Fund and the balance to the Highway Users Tax Account to construct and maintain public roads and mass transit systems
	Use Fuel Tax	1937	Vehicular use of liquid natural gas (LNG), compressed natural gas (CNG), liquefied propane gas (LPG), alcohol fuels, and certain other fuels	Owners and operators of vehicles powered by covered fuels, use fuel vendors: 1,016	\$0.18 per gallon base rate, alcohol fuels; \$0.09 per gallon (half of base rate), various reduced rates or annual flat rate based on weight of vehicle for LPG, CNG, LNG, and certain other fuels (various effective dates)	Included with revenue for diesel fuel	Same as Diesel Fuel Tax

Т	ax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2024	Tax Rate	FY 23-24 Revenues/Change from FY 22-23	Fund Allocation (How Funds Are Used)
				SPECIAL TA	XES AND FEES		
tances	Environmental Fee	1989	Activity by certain types of organizations	Businesses and organizations with at least 100 ⁴ employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials: 25,964	\$1,261-\$54,100 per year based on the number of workers employed in California more than 500 hours annually (effective 01-01-2022)	\$133.6 million; 14.0%	Toxic Substances Control Account for cleanup of contaminated sites
Hazardous Substances Tax Law	Facility Fee	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities including transportable treatment units: 141	\$180-\$949,100 per year, depending on the type of permit held by the facility (effective 07-01-2022)	\$13.4 million; -7.4%	Hazardous Waste Control Account for regulation of hazardous waste management
Haz	Generation and Handling Fee⁵	2022	Generation of hazardous waste at a specific site	Generators of hazardous waste: 6,402	\$49.25 per ton or portion of a ton per site for five or more tons of hazardous waste (effective 01-01-2022)	\$56.2 million; 18.3%	Hazardous Waste Control Account for regulation of hazardous waste management
for Sen Disable Victim	Protection niors, Severely ed, Families, and s of Wildfire or I Disasters Act ⁶	2021	Real property	Counties/local agencies will receive prorated fund allocations based on reported losses and availability of funds. Registration will be completed by all California counties: 58. They will register for any localities in their county.	N/A	N/A	15% County Revenue Protection Fund 75% California Fire Response Fund
Insurar	nce Tax ^{1.7}	1911	Gross premiums, ocean marine insurance underwriting profits, and title insurance company income	Insurance companies: 2,538; Surplus line brokers: 231	5.00% ocean marine, 3.00% surplus line brokers, 2.35% all others	\$3.1 billion; 3.0%	General Fund
	ated Waste ement Fee	1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators: 137	\$1.40 per ton—solid waste; \$0.75 per ton—wood waste	\$55.4 million; 0.4%	Integrated Waste Management Account for landfill-related environmental programs
Lead-A	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: 79; Lead-acid battery retailers: 6,605;	S2.00 California Battery Fee (effective 04-01-2022); S2.00 Manufacturer Battery Fee (effective 04-01-2022)	\$29.8 million; -2.6%	Lead-Acid Battery Cleanup Fund for cleanup of areas contaminated by lead-acid battery facilities
Lithiun Excise	n Extraction Tax	2023	Extraction of lithium from geothermal fluid, spodumene ore, rock, minerals, clay, or any other naturally occurring substance in California	Producers extracting lithium: 0	\$400-\$800 per metric ton based on cumulative metric tons extracted (effective 01-01-2023)	\$0	Lithium Extraction Excise Tax Fund for counties with lithium extraction and for the Salton Sea restoration projects and grants
	r Products ment Fee	2013	Purchases of lumber products and engineered wood products for use in California	Retailers selling lumber or engineered wood products: 3,984	1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products	\$61.1 million; -14.2%	Timber Regulation and Forest Restoration Fund for the regulation and care of the state's forests
Marine Specie	Invasive s Fee	2000	Ships with ballast water entering California from outside a defined coastal zone	Owners and operators of vessels entering California ports: 2,559	\$1,000 per qualifying vessel voyage (effective 04-01-2017)	\$4.8 million; -5.4%	Marine Invasive Species Control Fund to support a program that reduces the risk of non-native species introduction into the state's waters
Natura	l Gas Surcharge	2001	Natural gas used by customers of a public utility gas corporation or interstate pipeline	Gas utility companies and gas consumers: 22	Varies, depending on utility's service area and program costs	\$897.3 million; 11.4%	Gas Consumption Surcharge Fund for programs for low-income assistance, energy conservation, and related purposes
	ational Lead ing Prevention	1991	Industrial activity by employers in certain industrial classifications	Employers with ten or more employees in industries with documented evidence of potential occupational lead poisoning: 10,498	\$413-\$4,734 (effective 07-01-2023) \$426-\$4,881 (effective 01-01-2024) Based on the number of employees and industrial classification	\$3.5 million; 10.0%	Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program

T	āx Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2024	Tax Rate	FY 23-24 Revenues/Change from FY 22-23	Fund Allocation (How Funds Are Used)				
	SPECIAL TAXES AND FEES										
	Oil Spill Prevention and Administration Fee	1991	Crude oil, petroleum products, and renewable fuel received at marine terminals, refineries, renewable fuel receiving facilities, and fuel shipped from renewable fuel production facilities in California [®]	Owners of crude oil, petroleum products, and renewable fuel at marine terminals, refineries, renewable fuel receiving facilities, and shipped from renewable fuel production facilities in California: 55	\$0.091 per barrel (effective 07-01-2023)	\$62.3 million; 8.0%	Oil Spill Prevention and Administration Fund to support oil spill prevention programs and the Oiled Wildlife Care Network to protect wildlife affected by oil spills				
Oil Spill	Oil Spill Response Fee	1991	Petroleum products received at a marine terminal from out of state; crude oil transported out of state from a marine terminal; crude oil received at a refinery; petroleum products transported into the state via pipeline; and crude oil transported out of state via pipeline	Marine terminal operators, refinery operators, and pipeline operators: 37	\$0.25 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 cleanup of marine oil spills, related wildlife care, and spill-related damages				
Telecommunication Surcharges	Emergency Telephone Users Surcharge (911)	1977	Number of access lines that service users subscribe for use in California and purchases of prepaid mobile telephony services at retail	Telephone users, paid through telephone service suppliers: 675; Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,517	\$0.30 each access line and each retail purchase of prepaid mobile telephony services (effective 01-01-2020)	\$184.4 million; -4.5%	State Emergency Telephone Number Account for local agencies' operations of the 911 emergency system				
	Emergency Telephone Users Surcharge (988)	2023	Number of access lines that service users subscribe for use in California and purchases of prepaid mobile telephony services at retail	Telephone users, paid through telephone service suppliers: 675; Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,517	\$0.08 each access line and each retail purchase of prepaid mobile telephony services (effective 01-01-2023)	\$49.8 million; N/A	State Suicide and Behavioral Health Crisis Services Fund for the 988 suicide and crisis lifeline				
Tel	Local Prepaid Mobile Telephony Services Surcharge	2016	Percentage of the selling price of prepaid mobile telephony services sold at retail in California	Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,517	Varies by local jurisdiction (0%–14.8%)	\$1.8 million; -4.0%	Local taxing jurisdictions				
Timbe	r Yield Tax	1977	Timber harvested for forest products	Timber owners: 2,527	2.9% of immediate harvest value	\$10.4 million; 19.5%	Distributed to counties where timber was harvested				
	ground Storage laintenance Fee	1989	Petroleum products placed into underground storage tanks	Owners of underground fuel storage tanks: 7,627	\$0.02 per gallon (effective 01-01-2015)	\$298.3 million; -0.6%	Underground Storage Tank Cleanup Fund to ensure cleanup 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: 13,066	Set each annual reporting period	\$30.2 million; 2.1%	Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights				

¹Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

² Figure represents revenue from the Cigarette and Tobacco Surtax Fund (Proposition 99). For total revenue for noncigarette tobacco products from all fund codes, please refer to Table 30A in the Statistical Tables section of publication 306, Annual Report of the California Department of Tax and Fee Administration, for fiscal year 2023-24.

³ Originally the Motor Vehicle Fuel License Tax, implemented in 1941.

⁴ Effective January 1, 2022, the Environmental Fee applied to businesses and organizations with at least 100 employees in industry groups that use, generate, store, or conduct activities relating to hazardous materials.

⁵ Effective January 1, 2022, the Generator Fee was repealed and replaced by the new Generation and Handling Fee.

⁶ The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act (Proposition 19) was approved by voters in the November 3, 2020 general election.

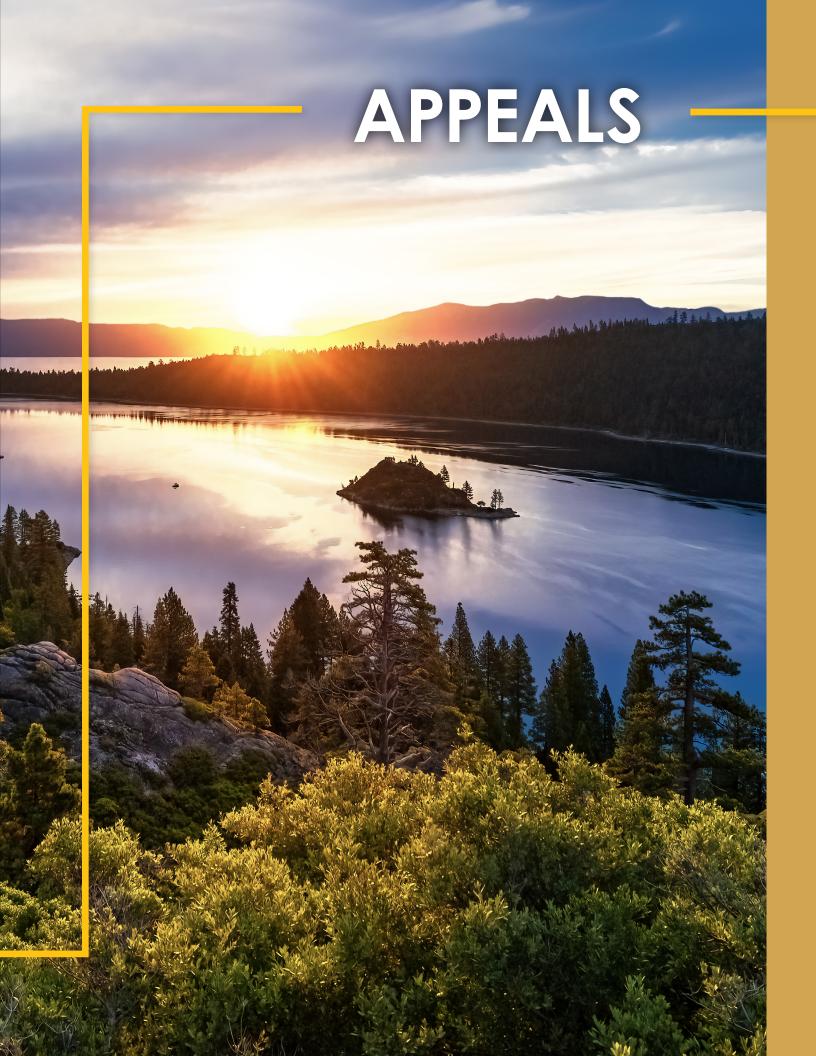
⁷ Registration numbers reflect only those accounts registered with CDTFA for administrative purposes. Revenues reflect all companies in California.

⁸ Effective January 1, 2022, the Oil Spill Prevention and Administration (OSPA) fee applies to renewable fuel and requires renewable fuel receiving facilities and renewable fuel production facilities to collect the fee.









Sales and Use Taxes and Special Taxes and Fees

Taxpayers who disagree with CDTFA decisions regarding taxes or fees owed can seek resolution through the Department's administrative appeals process. This formal appeals process generally begins with filing a written appeal called a petition for redetermination. If the appeal remains unresolved, it will progress through a series of steps to a hearing.

Petitions for redetermination filed in fiscal year 2023-24 included:

- 1,376 sales and use tax appeals
- 183 consumer use tax appeals
- 228 special tax and fee appeals¹

Settlement and Offer in Compromise Programs

CDTFA is authorized by law to settle tax and fee disputes when appropriate. In fiscal year 2023-24, team members settled 404 cases for a total settlement amount of \$395.3 million. This included 399 sales and use tax cases settled for a total of \$350.9 million and five special tax and fee cases settled for \$44.4 million.

CDTFA also provides an Offer in Compromise Program for certain tax and fee final liabilities. Taxpayers may make an offer in compromise if they:

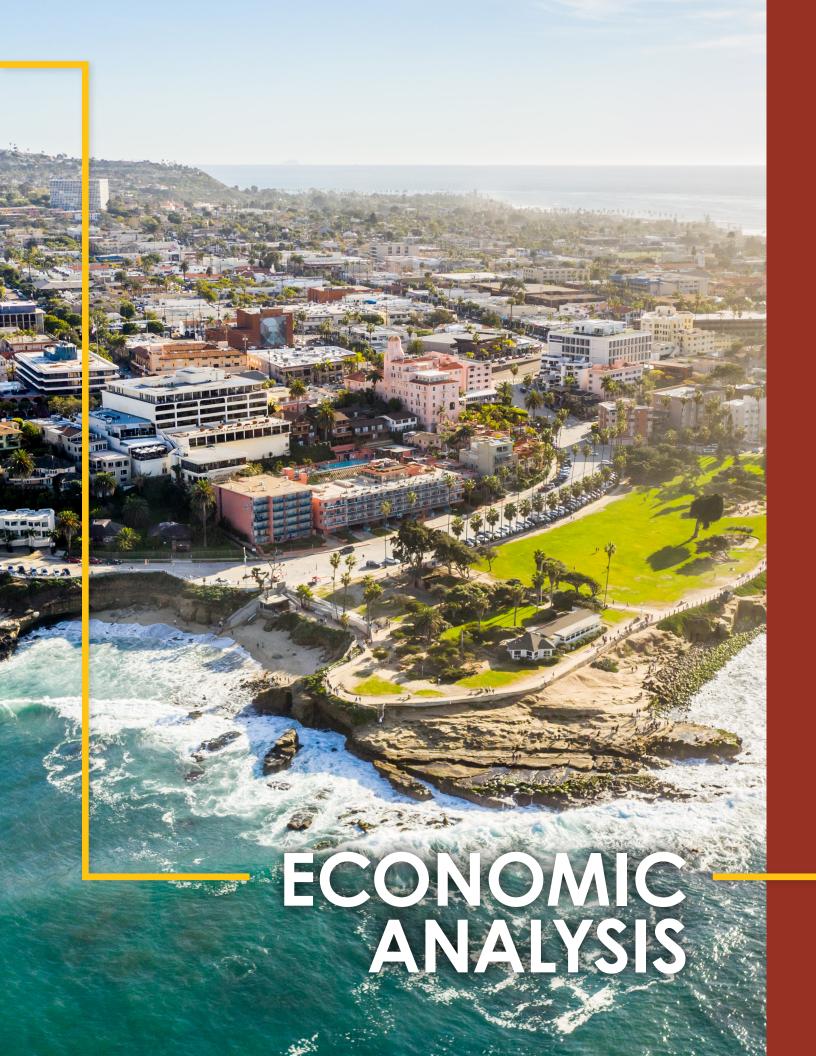
- Have a tax or fee liability on a closed account,
- Are no longer associated with the business that incurred the liability or a similar business,
- Do not dispute the amount of tax or fee they owe, and
- Cannot pay the full amount they owe in a reasonable amount of time.

Effective January 1, 2009, through January 1, 2028, CDTFA will also consider an offer in compromise for open and active businesses that have not received reimbursement for the taxes, fees, or surcharges owed; successors of businesses that may have inherited tax liabilities from their predecessors; and consumers who are not required to hold a seller's permit but incurred a use tax liability. In fiscal year 2023-24, CDTFA approved 186 offers in compromise.

¹ During fiscal year 2023-24, CDTFA handled three Childhood Lead Poisoning Prevention Fee appeals.

The California Department of Public Health (CDPH) is responsible for decisions related to Childhood Lead Poisoning Prevention Fee appeals. The remaining 225 appeals related to other special tax and fee programs and were processed by CDTFA team members.





California Real Gross Domestic Product

California has the fourth largest economy in the world. In 2023, the state's real gross domestic product (GDP) reached \$3.9 trillion, accounting for 14.4% of the national GDP. Over the past eight fiscal years, California's economic growth has consistently outpaced that of the United States, with the exception of fiscal year 2022-23. During the fourth quarter of 2022 and first quarter of 2023, some key economic indicators, including consumer spending, unemployment, and real incomes declined. Inflation peaked at 9.1% in the summer of 2022 before beginning a steady decline, reaching 3% by the end of fiscal 2023-24. Despite these economic difficulties, California's economy rebounded in fiscal year 2023-24, growing by three percentage points compared to the previous fiscal year.

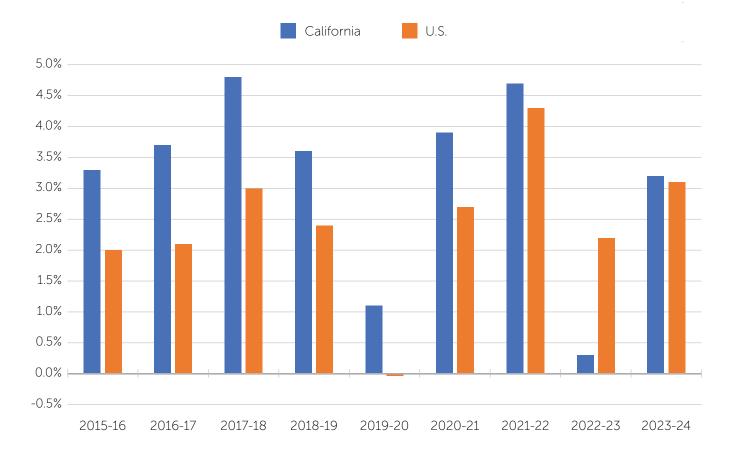


Chart 1-California and U.S. Quarterly Average Real GDP Growth (by fiscal year)

Source: Gross Domestic Product by State and Personal Income by State, 2nd Quarter 2024 | U.S. Bureau of Economic Analysis (BEA)

Taxable Sales

Although California's real GDP grew by three percent in fiscal year 2023-24, total taxable sales declined by 1.2% compared to the prior fiscal year. While restaurants and bar sales increased by 3.1%, most other major industries experienced a decline (see Chart 2 below). Motor vehicles sales, which account for approximately 12% of all taxable sales, dropped by 7.3%.

The decline in taxable sales could partially be explained by a shift in consumer spending. California durable goods spending in 2023 (which includes cars, appliances, and other goods that last more than three years) declined by five percent compared to 2022, whereas the U.S. as a whole saw only a one percent decline in the same category (see Chart 3 on the next page).

Historically, California and U.S. retail sales growth rates have closely tracked each other, as seen in Chart 4. Divergences have typically occurred during recessions, such as the Great Recession of 2008-2009 and the COVID-19 downturn in 2020. However, over the past two years, a noticeable divergence has emerged outside of a recessionary period. This shift may be explained by the changing consumer spending patterns, with Californians allocating a greater share of their expenditures toward services rather than goods.

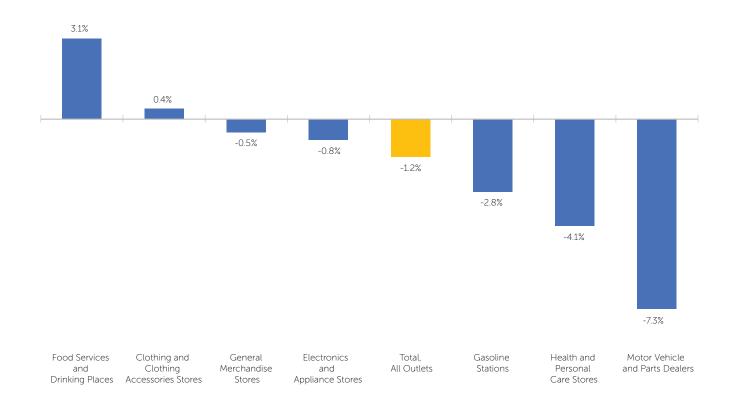


Chart 2—Percent Change from Prior Year in Taxable Sales by Major Retail Industries

Source: CDTFA

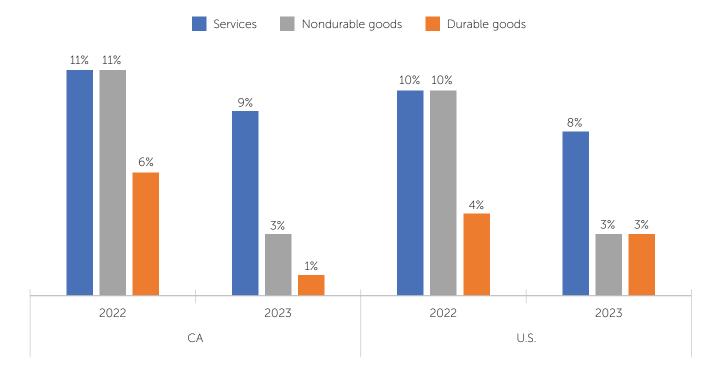
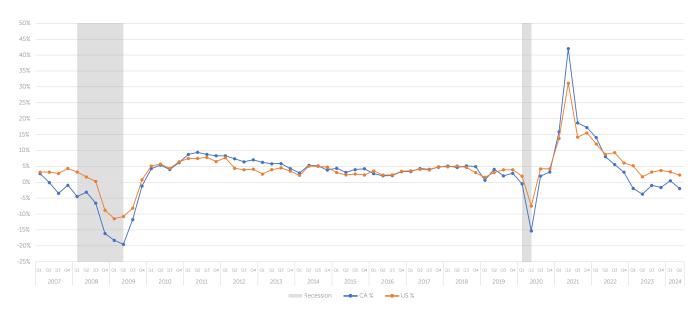
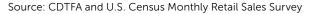


Chart 3–California vs U.S. Personal Consumption Expenditures Prior Year Growth

Source: BEA, Per Capita Personal Consumption Expenditures

Chart 4-California vs U.S. Quarterly Retail Sales Growth Rates





At the county level, 26 of the 58 counties experienced an increase in taxable sales. During fiscal year 2023-24, Southern California counties had a 1% growth in taxable sales, while Northern California underwent a 0.3% decline. Some of the counties that experienced the largest increase in taxable sales included Alpine (17.6%), Imperial (14.9%), Mariposa (13.2%), Inyo (9.8%), and Yuba (6.2%). These were the only counties that had at least a five percent increase in taxable sales. Counties that experienced the sharpest decline included Alameda (-9.9%), Modoc (-7.9%), Kings (-7.4%), Butte (-5.4%), and Lassen (-3.4%). The growth rate for the remaining counties fell between -3.4% and 4.8%. Imperial County was the only county to experience a consecutive five percent growth rate for two years in a row.

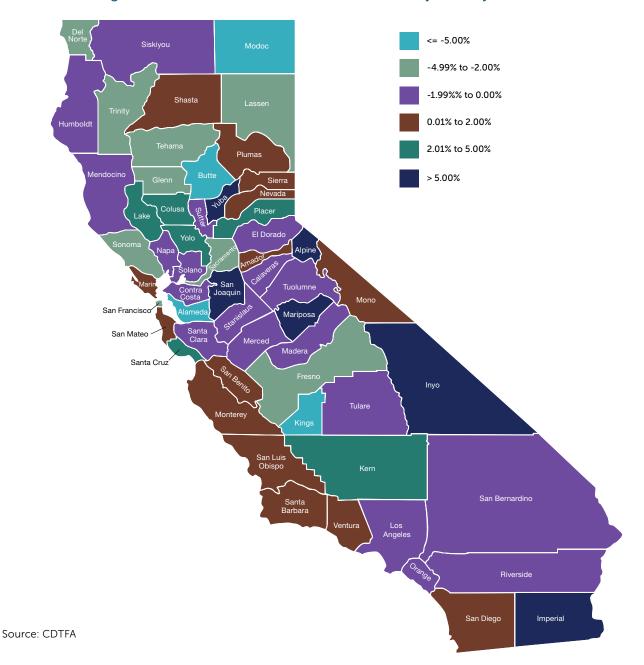
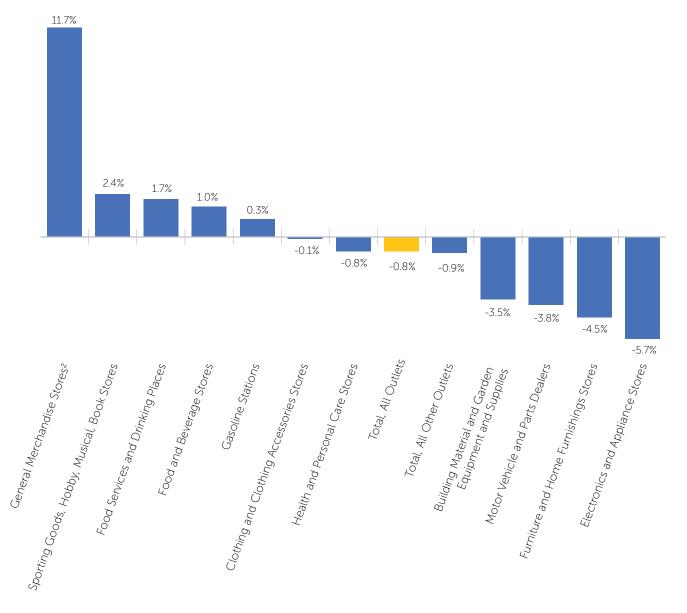


Chart 5—Change in Taxable Sales from Prior Fiscal Year by County

Sales and Use Tax Returns¹

The total number of sales and use tax returns filed declined by 3% during fiscal year 2023-24. Five out of the 13 major industries had an increase in sales and use tax returns during this fiscal year, including general merchandise²; sporting goods, hobby, musical, and book stores; food services and drinking places; food and beverage stores; and gasoline stations. The industry with the largest decline was electronics and appliances stores.



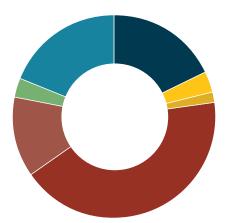


Source: CDTFA

¹ Excludes those who file taxes but have no taxable sales.

² The North American Industry Classification System (NAICS) 2022 update removed the nonstore retail category and now classifies retailers by products sold, not by how they are sold (in-store, online, informercials, and so on). This new update may explain the changes in general merchandise stores and similar returns filed.

Sources of State Revenue, Fiscal Year 2023-24



	2023-24 Revenue (in thousands)	2023-24 Percentage of Total State Revenue
Sales and Use Taxes	\$48,518,117	17.8%
🦲 Fuel Taxes	\$9,230,265	3.4%
Other CDTFA Revenues	\$4,578,730	1.7%
CDTFA Subtotal	\$62,327,112	22.9%
Personal Income Tax	\$115,999,853	42.6%
Corporation Tax	\$34,317,908	12.6%
Motor Vehicle and Trailer Coach License (In Lieu) Fees	\$8,790,478	3.2%
Other Revenues	\$51,138,516	18.8%
Total	\$272,573,867	

	2023-24 Revenue (in thousands)	2022-23 Revenue (in thousands)	Percentage Change	2023-4 Percentage of Total State Revenue
California Department of Tax and Fee Administrati	on (CDTFA)			
Major Taxes and Licenses				
Sales and Use Tax ¹	\$48,518,117	\$48,939,456	-0.86%	17.80%
Gasoline and Jet Fuel Tax	7,774,431	7,296,896	6.54%	2.85%
Diesel and Use Fuel Taxes	1,455,834	1,384,448	5.16%	0.53%
Cannabis Excise Tax	635,018	515,835	23.10%	0.23%
Cigarette and Tobacco Products Tax	1,394,550	1,633,379	-14.62%	0.51%
Alcoholic Beverage Tax	417,175	420,541	-0.80%	0.15%
Total, Major Taxes and Licenses	\$60,195,126	\$60,190,555	0.01%	22.08%
Total, Minor Revenues ²	\$2,131,987	\$2,013,002	5.91%	0.78%
Total, CDTFA	\$62,327,112	\$62,203,558	0.20%	22.87%
Other Agencies				
Major Taxes and Licenses				
Personal Income Tax	\$115,999,853	\$104,316,218	11.20%	42.56%
Corporation Tax	34,317,908	37,139,870	-7.60%	12.59%
Insurance Gross Premiums Tax	3,966,362	3,690,456	7.48%	1.46%
Motor Vehicle License (In Lieu) Tax	3,470,543	3,345,297	3.74%	1.27%
Motor Vehicle Registration and Other Fees	5,319,935	5,137,167	3.56%	1.95%
Total, Major Taxes and Licenses	\$163,074,601	\$153,629,008	6.15%	59.83%
Total, Minor Revenues	\$47,172,154	\$32,205,860	46.47%	17.31%
Total, Other Agencies	\$210,246,755	\$185,834,868	13.14%	77.13%
Total, State Revenues	\$272,573,867	\$248,038,426	9.89%	100.00%
Total, Major Taxes and Licenses	\$223,269,727	\$213,819,563	4.42%	

Please note: Percentage detail may not compute to totals due to rounding.

Source: http://ebudget.ca.gov/2025-26/pdf/BudgetSummary/BS_SCH8.pdf http://ebudget.ca.gov/2024-25/pdf/BudgetSummary/BS_SCH8.pdf

¹ Includes revenues 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, natural gas, emergency telephone, and environmental fees.







TAXPAYER RESOURCES

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CDTFA strives to provide the necessary information, resources, and customer service for taxpayers to understand and comply with state laws and regulations. To achieve this, the Department has expanded online services, and increased outreach and education efforts. CDTFA offers a full range of services tailored to the diverse needs of license and permit holders, from in-person tax seminars and call center assistance to online resources at www.cdtfa.ca.gov or in-language at www.cdtfa.ca.gov/languages.htm.

Customer Service Center: 1-800-400-7115 (TTY:711)

CDTFA's Customer Service Center (CSC) operates Monday through Friday, from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. In fiscal year 2023-24, CDTFA's CSC representatives answered 613,529 calls. The average wait time was two minutes and 31 seconds, a year-over-year reduction of nearly one minute. On CSC's dedicated Spanish-language line, agents answered 51,670 calls, with an average wait time of two minutes and 24 seconds, more than one minute less than last fiscal year. We provide callers with assistance in other languages upon request.

In fiscal year 2023-24, CSC team members responded to 15,161 questions via email and 29,288 via LiveChat. CDTFA's ChatBot feature, which is available 24 hours per day, responded to 116,403 public inquiries. Spanish LiveChat and ChatBot went live this fiscal year, meeting their target implementation date of the second quarter of 2024. CDTFA agents conducted 114 Spanish LiveChats, and Spanish ChatBot responded to 791 inquiries between April and June 30, 2024.

Taxpayers and Public Outreach

Keeping up with changing tax laws can be challenging for any business. CDTFA is dedicated to educating taxpayers through seminars, online classes, video tutorials, publications, industry tax and fee guides, social media, and our Speakers Bureau.

A few years ago, CDTFA shifted to offering its seminars and classes virtually, but some speaker events are still in-person only. In addition to our virtual seminars and classes, taxpayers are able to take advantage of a variety of online educational products. CDTFA's online resources webpage offers video 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. In fiscal year 2023-24, CDTFA conducted 429 online classes and seminars.

New Industry and Tax and Fee Guides

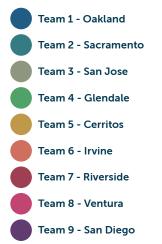
Industry and tax and fee guides are useful for business owners and operators looking for relevant information on key tax and fee issues. These guides are a source of basic information that complement CDTFA's many online publications. Two new industry guides debuted in fiscal year 2023-24: *Venue Rental Businesses* and *Sellers of Firearm and Ammunition Products*.



The Statewide Compliance and Outreach Program (SCOP) was established to educate businesses about their tax responsibilities. SCOP team members conduct in-person and telephone outreach to nonresidential businesses to verify they hold the required state tax permits and answer any questions the business owners may have. 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 nine regional teams visited or contacted 66,091 businesses during fiscal year 2023-24. SCOP's contacts generated 14,301 account record updates and approximately \$127.2 million in revenue.

SCOP Team Areas



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Taxpayer Assistance

Taxpayers' Rights Advocate Office

Consistent with the California Taxpayers' Bill of Rights, the Taxpayers' Rights Advocate (TRA) Office:

- Investigates taxpayer complaints or problems when issues arise;
- 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 2023-24, the TRA Office assisted 489 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 2023-24 Annual Report*. The report, available on CDTFA's website, describes the TRA Office's involvement in projects to assist taxpayers, identifies work in process, contains examples of services provided to taxpayers, and summarizes taxpayer contacts with the TRA Office.

Tax Appeals Assistance Program

The Tax Appeals Assistance Program (TAAP), managed by the TRA Office, 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. Four law schools throughout California participate in the program, with students instructed by a CDTFA tax counsel.

In fiscal year 2023-24, TAAP accepted 92 cases into the program and resolved 38 cases.

More information about the program can be found in the *Taxpayers' Rights Advocate 2023-24 Annual Report*. Contact information is available on CDTFA's website through the Taxpayers' Rights Advocate Office webpage.

Bilingual Services

CDTFA's Diversity and Inclusion Office and External Affairs Division maintain resources to provide bilingual interpretation and translation assistance to taxpayers and other members of the public in a wide range of languages other than English. In addition, the Diversity and Inclusion Office maintains lists of certified CDTFA bilingual team members.

The services provided include contracted interpreting services, certified CDTFA team members providing oneon-one bilingual assistance, and translated CDTFA publications.



Surveys

CDTFA continually seeks feedback from our customers. Our surveys allow taxpayers to provide valuable feedback about customer satisfaction.

When taxpayers express dissatisfaction, make complaints, or raise a concern regarding a team member or service, CDTFA attempts to contact the taxpayer 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.

How Are We Doing? Surveys

A key instrument to gauge public satisfaction is our How Are We Doing? surveys.

Compliance Survey

Our compliance survey is available in our field offices. This survey is designed to capture taxpayers' feedback on the quality of customer service they experienced from our field office team members. The results help CDTFA improve our overall level of service. In fiscal year 2023-24, 99.75 percent of these surveys showed positive ratings for customer service provided in our field offices.

Online Customer Service Surveys

In addition to the compliance survey available in our field offices, there are multiple *How Are We Doing?* surveys available on our website. Taxpayers can provide feedback regarding the customer service they received during any visit or contact with CDTFA in the following categories:

- Register for a permit or license
- Assistance with online services
- Obtain help with a return or form
- Audits
- Pay taxes and fees
- Tax questions
- Account maintenance
- Close out of permit or license
- Other

The Business Tax and Fee Division (BTFD) survey includes the following additional categories:

- Audit or hearing information
- Violation hearing
- Hearing/revocation of permit/license
- Obtain technical tax/fee information
- Obtain information on appeals

Statewide Compliance and Outreach Program Survey

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 SCOP team members and is also available on CDTFA's website. In fiscal year 2023-24, CDTFA received 206 survey responses, with over 99 percent of the respondents indicating they were pleased with the quality of public service provided by the SCOP team members.

Audit Survey

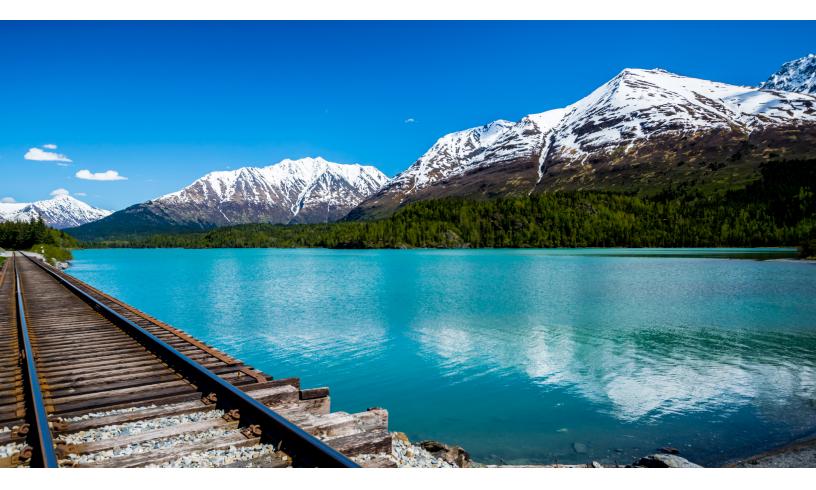
During a CDTFA audit, field auditors are expected to adhere to the highest ethical and professional standards and to conduct themselves appropriately. The auditors are also expected to administer the tax and fee laws in a fair and uniform manner. Following an audit, taxpayers are encouraged to provide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

Open Data Portal Survey

CDTFA's Open Data Portal provides centralized access to publicly available data regarding categories such as Taxable Sales in California, Environmental Fees, and CDTFA Administration Data. It includes access to Interactive Data Visualizations that allow users to select from a variety of categories, maps, and data sources to customize their information searches. The Open Data Portal survey asks users to comment on areas such as why they use the Open Data Portal and any changes they would like to see made to the portal.

TRA Office Survey

In addition to the surveys conducted by the various areas within CDTFA, the TRA Office also conducts their own surveys of taxpayers. The TRA Office sent 40,000 surveys asking taxpayers to rate their most recent interaction with CDTFA. The response was very positive, as taxpayers rated their overall experience at 4.25 on a 5-point scale.



STATISTICAL TABLES

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^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 from CDTFA's Accounting Division).

TABLE 1—Summary of Revenues by Tax Program Fiscal Years 2020-21 to 2023-24 (1 of 2)

Tax Program	Revenue Account	2023-24	Yr-to-Yr Chg
Alcoholic Beverage Taxes:*	General Fund	\$417,175,000	-0.8%
Taxes on Beer and Wine	-	152,843,000	-6.8%
Taxes on Distilled Spirits	-	264,332,000	3.0%
Cigarette and Tobacco Products Taxes:	-	1,394,549,000	-14.6%
Breast Cancer Research Cigarette Stamp Tax ^b	Breast Cancer Fund	7,909,000	-14.7%
Children and Families First Cigarette Stamp Tax	CA Children and Families First	228,033,000	-14.3%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund ^c	CA HC Research and Prevention Tobacco Tax Act of 2016	913,701,000	-14.1%
California Electronic Cigarette Excise Tax	California Electronic Cigarette Excise Tax Fund	42,555,000	-28.4%
Cigarette and Tobacco Products Licensing Fee	Cigarette and Tobacco Products Compliance	10,411,000	4.0%
Cigarette and Tobacco Products Tax ^b	Cigarette and Tobacco Products Surtax	152,331,000	-14.17%
Cigarette Tax	General Fund	39,609,000	-16.08%
Cannabis Taxes ^d	California Cannabis Tax Fund	635,018,000	23.1%
Electrical Energy Tax	Energy Resources Surcharge	67,561,000	-5.7%
Emergency Telephone Users Surcharge®	911—State Emergency Telephone Number Account 988—State Suicide and Behavioral Health Crisis Fund	234,130,000	7.6%
Prepaid Mobile Telephony Services	Mobile Telephony Services (MTS) Surcharge—State	3,000	N/A
Local Charges for Prepaid Telephony Services	Mobile Telephony Services (MTS) Surcharge—Local	1,787,000	-4.0%
Environmental Taxes and Fees:	-	861,471,000	2.8%
Childhood Lead Poisoning Prevention Fee	Childhood Lead Poisoning Prevention Fund	30,848,000	-4.2%
Electronic Waste Recycling Fee	Electronic Waste Recovery and Recycling Account	79,919,000	-2.9%
Fire Prevention Fee ^f	State Responsibility Area Fire Prevention	2,000	-92.0%
Hazardous Substances Taxes and Fees ⁹	Hazardous Waste and Toxic Substances Control Accounts	203,309,000	12.7%
Integrated Waste Management Fee	Integrated Waste Management Account	55,440,000	0.4%
Lead-Acid Battery Fee	Lead-Acid Battery Fund	29,755,000	-2.6%
Marine Invasive Species Control Fee	Marine Invasive Species Control Fund	4,791,000	-5.4%
Occupational Lead Poisoning Prevention Fee	Occupational Lead Poisoning Prevention Account	3,539,000	10.0%
Oil Spill Fee	Oil Spill Prevention and Administration Fund	62,270,000	8.0%
Tire Recycling Fee	California Tire Recycling Management Fund	63,119,000	2.4%
Underground Storage Tank Fee	Underground Storage Tank Cleanup Fund	298,329,000	-0.6%
Water Rights Fee	Water Rights Fund	30,150,000	2.1%
Fuel Taxes:	-	9,230,265,000	6.3%
Diesel and Use Fuel Taxes	Highway Users Tax Account	1,455,834,000	5.2%
Motor Vehicle Fuel Taxes	State Transportation Fund	7,774,431,000	6.5%
Gasoline Tax ^h	State Transportation Fund, Various Accounts	7,769,790,000	6.5%
Jet Fuel Tax	State Transportation Fund, Aeronautics Account	4,641,000	14.8%
Insurance Taxes ^{a,i}	General Fund	3,129,101,000	3.0%
Lumber Products Assessment Fee	Timber Regulation and Forest Restoration Fund	61,109,000	-14.2%
Natural Gas Surcharge Fee	Gas Consumption Surcharge Fund	897,327,000	11.4%
Property Taxes:		10,389,000	19.5%
Timber Yield Tax	Timber Harvest Counties	10,389,000	19.5%
Sales and Use Taxes and Fees:	-	79,394,121,000	-0.6%
Retail Sales Tax	_	79,394,121,000	-0.6%
City and County Taxes ^j	Local Government Fund	9,406,527,000	-0.05%
County Local Transportation Fund	Local Government Fund	2,351,632,000	-0.05%
Special Taxing Jurisdictions	Local Government Fund	14,371,084,000	-0.05%
Local Revenue Fund 2011 State Sales Tax ^k	Local Revenue Fund 2011	9,310,717,000	-0.8%
Local Revenue Fund State Sales Tax	Local Revenue Fund	4,746,759,000	-1.2%
Public Safety Fund Sales Tax	Public Safety Fund	4,746,760,000	-1.2%
State Taxes ^{h,1}	General Fund	34,459,734,000	-0.8%
Fees ^m	General Fund	907,000	-27.0%
Total Revenues ⁿ		\$96,334,006,000	0.2%

Please 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. Revenues in table do not include administrative fees. See page 45 for footnotes.

TABLE 1—Summary of Revenues by Tax Program Fiscal Years 2020-21 to 2023-24 (2 of 2)

Tax Program	2022-23	Yr-to-Yr Chg	2021-22	Yr-to-Yr Chg	2020-21	Yr-to-Yr Chg
Alcoholic Beverage Taxes: ^a	\$420,541,000	-2.5%	\$431,365,000	4.6%	\$412,280,000	7.7%
Taxes on Beer and Wine	163,911,000	-6.1%	174,578,000	-0.5%	175,421,000	3.9%
Taxes on Distilled Spirits	256,630,000	-0.1%	256,787,000	8.4%	236,859,000	10.7%
Cigarette and Tobacco Products Taxes:	1,633,379,000	-11.4%	1,842,891,000	-6.9%	1,979,532,000	0.1%
Breast Cancer Research Cigarette Stamp Tax ^b	9,277,000	-13.5%	10,731,000	-9.6%	11,876,000	-0.3%
Children and Families First Cigarette Stamp Tax	266,071,000	-14.06%	309,584,000	-7.89%	336,093,000	-0.01%
CA HC Research and Prevention Tobacco Tax Act of 2016 Fund	1,063,869,000	-14.8%	1,248,572,000	-7.1%	1,344,293,000	0.1%
California Electronic Cigarette Excise Tax	59,471,000	-	-	-	-	-
Cigarette and Tobacco Products Licensing Fee	10,010,000	-7.6%	10,838,000	3.5%	10,468,000	-0.9%
Cigarette and Tobacco Products Tax ^b	177,480,000	-15.11%	209,063,000	-3.69%	217,073,000	0.01%
Cigarette Tax	47,201,000	-12.76%	54,103,000	-9.42%	59,728,000	-0.05%
Cannabis Taxes ^d	515,835,000	-44.8%	934,698,000	14.1%	819,032,000	92.1%
Electrical Energy Tax	71,666,000	2.0%	70,279,000	1.6%	69,143,000	10.9%
Emergency Telephone Users Surcharge ^e	217,642,000	9.4%	199,030,000	12.2%	177,433,000	58.6%
Prepaid Mobile Telephony Services	13,000	N/A	0	-100.0%	32,000	-98.3%
Local Charges for Prepaid Telephony Services	1,861,000	-5.0%	1,959,000	-17.6%	2,377,000	104.2%
Environmental Taxes and Fees:	837,971,000	8.2%	774,674,000	6.1%	729,826,000	2.9%
Childhood Lead Poisoning Prevention Fee	32,200,000	3.4%	31,130,000	7.8%	28.889.000	37.6%
Electronic Waste Recycling Fee	82,335,000	-4.4%	86,118,000	-17.1%	103,903,000	12.0%
	25,000	177.8%	9,000	-30.8%	13,000	-56.7%
Hazardous Substances Taxes and Fees ⁹	180,339,000	58.5%	113,746,000	21.3%	93.765.000	-2.4%
Integrated Waste Management Fee	55.197.000	-5.0%	58,120,000	-2.7%	59,735.000	12.7%
Lead-Acid Battery Fee	30,561,000	51.2%	20,206,000	4.3%	19,374,000	83.8%
Marine Invasive Species Control Fee	5,067,000	-0.6%	5,098,000	4.5%	4,595,000	-4.7%
•		-0.0%	3,128,000	0.7%		-4.7%
Occupational Lead Poisoning Prevention Fee	3,218,000	7.4%			3,105,000	-9.8%
Oil Spill Fee	57,644,000		53,662,000	43.8%	37,313,000	
Tire Recycling Fee	61,629,000	2.2%	60,305,000	0.9%	59,773,000	2.4%
Underground Storage Tank Fee	300,224,000	-4.9%	315,767,000	7.4%	294,060,000	-3.4%
Water Rights Fee	29,532,000	7.8%	27,385,000	8.2%	25,302,000	6.2%
Fuel Taxes:	8,681,344,000	1.9%	8,519,336,000	8.3%	7,867,904,000	4.5%
Diesel and Use Fuel Taxes	1,384,448,000	0.7%	1,375,077,000	3.5%	1,328,642,000	8.9%
Motor Vehicle Fuel Taxes	7,296,896,000	2.1%	7,144,259,000	9.3%	6,539,262,000	3.7%
Gasoline Tax ^h	7,292,855,000	2.1%	7,139,996,000	9.2%	6,536,112,000	3.7%
Jet Fuel Tax	4,041,000	-5.2%	4,263,000	35.3%	3,150,000	23.6%
Insurance Taxes ^{a,i}	3,037,984,000	6.5%	2,852,781,000	4.8%	2,722,340,000	6.7%
Lumber Products Assessment Fee	71,189,000	-14.5%	83,254,000	30.9%	63,580,000	26.2%
Natural Gas Surcharge Fee	805,837,000	20.2%	670,648,000	16.3%	576,521,000	-9.2%
Property Taxes	8,696,000	-6.6%	9,309,000	-1.7%	9,471,000	-0.6%
Timber Yield Tax	8,696,000	-6.6%	9,309,000	-1.7%	9,471,000	-0.6%
Sales and Use Taxes and Fees:	79,884,938,000	2.6%	77,848,475,000	17.8%	66,072,850,000	11.6%
Retail Sales Tax	79,884,938,000	2.6%	77,848,475,000	17.8%	66,072,850,000	11.6%
City and County Taxes ⁱ	9,411,226,000	1.0%	9,316,469,000	19.8%	7,776,715,000	8.9%
County Local Transportation Fund	2,352,807,000	1.0%	2,329,017,000	19.8%	1,944,024,000	8.9%
Special Taxing Jurisdictions	14,378,262,000	4.7%	13,733,084,000	30.4%	10,535,419,000	10.2%
Local Revenue Fund 2011 State Sales Tax ^k	9,381,996,000	2.8%	9,127,802,000	13.7%	8,029,126,000	13.2%
Local Revenue Fund State Sales Tax	4,803,188,000	2.7%	4,678,092,000	17.2%	3,990,478,000	11.4%
Public Safety Fund Sales Tax	4,803,186,000	2.7%	4,678,092,000	17.2%	3,990,475,000	11.4%
State Taxes ^{h,i}	34,753,031,000	2.3%	33,983,073,000	14.0%	29,804,762,000	12.7%
Fees ^m	1,242,000	-56.4%	2,846,000	53.8%	1,850,000	6.1%
Total Revenues ⁿ	\$96,188,896,000	2.1%	\$94,238,700,000	15.6%	\$81,502,321,000	10.7%

Please 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. Revenues in table do not include administrative fees.

See page 45 for footnotes.

TABLE 1—Summary of Revenues by Tax Program Fiscal Years 2020-21 to 2023-24 Footnotes

^a Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

^b Breast Cancer Fund and Tobacco Products Surtax Fund do not include backfill revenues.

- ^c The amounts represent the funds collected according to Proposition 56. This information is being provided under the provision of Revenue and Taxation Code section 30130.56(c).
- ^d Effective July 1, 2022, AB 195 ended the imposition of the cultivation tax. Effective January 1, 2023, AB 195 shifted the cannabis excise tax reporting from the distributor to the cannabis retailer.
- ^e Effective January 1, 2020, Senate Bill 96, Emergency Telephone Users Surcharge Act, revised the method of determining the emergency telephone users surcharges. Effective September 29, 2022, includes AB 988 State Suicide and Behavioral Health Crisis Services Fund. Effective fiscal year 2022-23, includes Suicide Behavioral Health Crisis Services Fund in the amount of \$24,506,000.
- ^f Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.
- ^g Fiscal year 2019-2020 Hazardous Substances Taxes and Fee Program revenues exclude activity fees of \$239.
- ^h 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.
- ⁱ Does not include amounts collected by the Department of Insurance.
- ^j Effective July 1, 2004, this tax was lowered from 1.0 percent to 0.75 percent.
- ^k Effective July 1, 2011.
- ¹ 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 Does not include Escheat Revenues, Settlement Revenues, insurance tax revenues (because most of the work involved is performed by the Insurance Commissioner), or property tax revenues on state-assessed properties (because the local taxes are billed and collected by the counties).



TABLE 2—Summary of Expenditures of the California Department of Tax and Fee Administration Fiscal Years 2022-23 and 2023-24

	Expenditu	res
Function	FY 2023-24	FY 2022-23
Personnel Services	\$539,306,000	\$523,926,000
Operating Expenses and Equipment:		
General Expense	8,419,000	9,447,000
Printing	325,000	435,000
Communications	3,404,000	4,223,000
Postage	2,944,000	3,194,000
Insurance	20,000	19,000
Travel—In-State	2,606,000	1,772,000
Travel—Out-of-State	1,133,000	453,000
Training	581,000	607,000
Facilities Operations	30,485,000	31,319,000
Utilities	352,000	323,000
Consulting and Professional Services:		
Interdepartmental	16,950,000	16,070,000
External	12,791,000	14,564,000
Consolidated Data Center	8,097,000	6,137,000
Data Processing	9,848,000	10,270,000
Equipment	620,000	6,635,000
Other Items of Expense	2,310,000	88,000
Totals, Operating Expenses and Equipment	\$100,884,000	\$105,556,000
Totals, Expenditures	\$640,190,000	\$629,482,000
Reimbursements	-214,734,000	-224,065,000
Special Funds	-81,666,000	-93,779,000
Federal Funds	-154,000	-144,000
Net Expenditures (General Fund)	\$343,636,000ª	\$311,494,000 ^b

^a Fiscal year 2023-24 includes programs administered by CDTFA according to an interagency agreement with the California State Board of Equalization, which contains County- and State-Assessed Property programs total cost of \$5,045,000.

^b Fiscal year 2022-23 includes programs administered by CDTFA according to an interagency agreement with the California State Board of Equalization, which contains County- and State-Assessed Property programs total cost of \$6,136,000.



TABLE 3—Summary of Total Costs of Performing California Department of Tax and Fee Administration Functions Fiscal Year 2023-24

Program	CDTFA Expenditures ^a	Revenues	Ratio of CDTFA Expenditures to Revenues
Alcoholic Beverage Tax ^b	\$4,124,000	\$417,175,000	0.99%
California Electronic Cigarette Excise Tax	503,000	42,555,000	1.18%
California Firearm and Ammunition Excise Tax ^f	312,000	-	-
California Tire Fee	1,780,000	63,119,000	2.82%
Cannabis Excise Tax	13,142,000	635,018,000	2.07%
Childhood Lead Poisoning Prevention Fee	311,000	30,848,000	1.01%
Cigarette and Tobacco Products Licensing	7,820,000	10,411,000	75.11%
Cigarette and Tobacco Products Tax	17,673,000	1,341,583,000	1.27%
Electronic Waste Recycling Fee	2,860,000	79,919,000	3.58%
Emergency Telephone Users Surcharges (911/988)	561,000	234,130,000	0.24%
Energy Resources Surcharge	155,000	67,561,000	0.23%
Fire Prevention Fee ^d	-	2,000	-
Hazardous Substances Tax	8,002,000	203,309,000	3.94%
Insurance Tax ^{b, e}	423,000	3,129,101,000	0.01%
Integrated Waste Management Fee	434,000	55,440,000	0.78%
Lead-Acid Battery Fees	892,000	29,755,000	3.00%
Lithium Extraction Excise Tax	538,000	-	-
Local Prepaid Mobile Telephony Services Surcharge	610,000	1,790,000	34.08%
Lumber Products Assessment Fee	668,000	61,109,000	1.09%
Marine Invasive Species Fee	507,000	4,791,000	10.58%
Natural Gas Surcharge	492,000	897,327,000	0.05%
Occupational Lead Poisoning Prevention Fee	941,000	3,539,000	26.59%
Oil Spill Prevention	240,000	62,270,000	0.39%
Sales and Use Tax	533,739,000	79,394,121,000	0.67%
Timber Yield Tax	2,090,000	10,398,000	20.12%
Transportation Fund Tax ^c	32,095,000	9,230,265,000	0.35%
Underground Storage Tank Maintenance Fee	3,323,000	298,329,000	1.11%
Water Rights Fee	798,000	30,150,000	2.65%
Administration and Support:	-	-	-
Non-CDTFA Programs (Reimbursable) ^e	-	-	-
Totals	\$635,146,000	\$96,334,006,000	0.66%
Excluding costs not associated with CDTFA revenue generation ^b	\$633,760,000		0.66%
Reimbursements	-\$214,734,000	-	-
Special Funds	-\$81,666,000	-	-
Federal Funds	-\$154,000	-	-
Net Totals, Programs	\$338,592,000	\$96,334,006,000	-

Please note: Detail may not compute to total due to rounding.

^a Format conforms to Program Budget presentation.

^b Administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

^c 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.

^d Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

^e Costs not associated with CDTFA revenue generation.

^f Program was added in fiscal year 2023-24.

TABLE 18—State Sales and Use Tax Collections and Number of Sites Fiscal Years 1935-36 to 2023-24 (1 of 2)

	General Fund				Number of Sites ^b		
Fiscal Year	Tax Rate – July 1	Taxes	Fees ^c	Total Collections	Sales and Use Tax	Use Tax	Total Sites ^d
2023-24	3.9375	\$34,459,734,000	\$907,000	\$34,460,641,000	1,247,170	-	1,247,170
2022-23	3.9375	34,753,031,000	1,242,000	34,754,273,000	1,232,545	-	1,232,545
2021-22	3.9375	33,983,073,000	2,846,000	33,985,919,000	1,286,883	-	1,286,883
2020-21	3.9375	29,804,762,000	1,850,000	29,806,612,000	1,333,010	-	1,333,010
2019-20	3.9375	26,438,119,000°	1,743,000°	26,439,862,000°	1,237,625	-	1,237,625
2018-19	3.9375	26,779,216,000	6,341,000	26,785,557,000	1,220,633 ^f	_f	1,220,633 ^f
2017-18	3.9375	25,840,026,000 ^r	15,860,000	25,855,886,000	1,152,4899	105,119º	1,257,6089
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	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 ^h	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 ⁱ	2,116,000 ^j	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 ^k	1,245,430
2008-09	5.00 ¹	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	20,000	1,000,170
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	-	_
2003-00	5.00	26,180,129,000	425,000	26,180,554,000	1,068,435	-	-
2004-03	5.00	24,064,797,000	365,000	24,065,162,000	1,049,902	-	-
2003-04	5.00	22,620,217,000	341,000	22,620,559,000	1,049,902	-	-
							-
2001-02	4.75 ^m	21,588,029,000 22,062,150,000	399,000	21,588,428,000	994,015	-	-
2000-01	5.00 ^m		534,000 826,000	22,062,683,000	975,988 970,025	-	-
1999-00	5.00	21,327,122,000		21,327,948,000		-	-
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 ⁿ	1,515,000	15,220,611,000	987,455	-	-
1991-92	4.75 ⁿ	14,988,495,000 ⁿ	1,637,000	14,990,132,000	962,893 ⁿ	-	-
1990-91	4.75	13,416,482,000	1,641,000	13,418,122,000	931,433	-	-
1989-90 1988-89	4.75 4.75	13,564,696,000	1,307,000 1,750,000	13,566,003,000	902,465 874,129	-	-
		12,647,397,000 11,662,040,000		12,649,147,000		-	-
1987-88	4.75		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 8,798,422,000	784,248	-	-
1983-84	4.75	8,797,924,000	498,000	7,796,029,000	764,366	-	-
1982-83	4.75	7,795,554,000	475,000		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°	2,673,570,000°	205,000	2,673,775,000	484,655	-	-
1972-73	3.75 ^p	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 ^q	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'	145,000	1,096,310,000	389,115	-	-
1964-65	3.00	939,651,000	146,000	939,797,000	377,746	-	-

See page 49 for footnotes.

TABLE 18—State Sales and Use Tax Collections and Number of Sites Fiscal Years 1935-36 to 2023-24 (2 of 2)

	General Fund		Collections ^a			Number of Sites ^b	
Fiscal Year	Tax Rate – July 1	Taxes	Fees	Total Collections	Sales and Use Tax	Use Tax	Total Sites ^d
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 ^s	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 ^s	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	-	-
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 ^t	136,954,000 ^t	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	197,149º	-	-
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 ^v	70,202,000*	224,000 ^v	70,426,000 ^v	180,544 ^v	-	-

^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 Beginning with fiscal year 2008-09, the number of business locations including use tax registrants as of June 30. Prior to fiscal year 2008-09, the number of active sites on record on December 31.

^c 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.

^d Beginning fiscal year 2019-20, "Permits" changed to "Sites."

^e Revised to exclude Escheat Revenues.

¹ The number of sites are from July 1, 2018, through June 28, 2019. Data from CDTFA Data Analysis Section. Use tax data shown as "N/A" are grouped in Total Sites.

⁹ The number of sites are from July 1, 2017, through May 1, 2018

 $^{\rm h}$ 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.

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.

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

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

^I 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.

^m Effective January 1, 2001, the state tax rate decreased to 4.75 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.

ⁿ Effective July 15, 1991, the tax rate was increased to 5.5 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.

- $^\circ$ On July 1, 1973, the state tax rate was increased to 4.75 percent. On October 1, 1973, the state tax rate was reduced to 3.75 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4.75 percent.
- P Effective July 1, 1972, the state tax rate was decreased to 3.75 percent; the exemption on sales of gasoline sold for highway use was removed.
- ⁹ Effective August 1, 1967, the state tax rate was increased to 4 percent.
- ^r 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.
- ^s The BOE (prior to CDTFA) began to administer the Bradley-Burns Uniform 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.

^t Effective July 1, 1943, the tax rate was reduced to 2.5 percent, and substantial additions were made to the list of exempt transactions.

- ^a Effective July 1, 1939, all people selling tangible personal property of a kind whose retail sales were 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.
- ^v Effective July 1, 1935, the tax rate was increased to 3 percent from 2.5 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.

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TABLE 21A—Payments Distributed to Cities and Counties From Local Sales and Use Taxes Fiscal Year 2023-24 (1 of 4)

Jurisdiction	Payments Distributed
Alameda County	\$27,341,287
Alameda	\$11,873,930
Albany	\$3,015,453
Berkeley	\$18,734,961
Dublin	\$31,293,902
Emeryville	\$7,897,737
Fremont	\$57,754,919
Hayward	\$47,789,329
Livermore	\$39,645,444
Newark	\$16,811,006
Oakland	\$58,019,192
Piedmont	\$199,757
Pleasanton	\$24,911,134
San Leandro	\$39,025,538
Union City	\$11,359,403
Total	\$395,672,991
Alpine County	\$379,266
Total	\$379,266
Amador County	\$3,961,898
Amador City	\$12,991
lone	\$279,476
Jackson	\$1,244,059
Plymouth	\$201,526
Sutter Creek	\$455,379
Total	\$6,155,329
Butte County	\$6,642,671
Biggs	\$18,593
Chico	\$28,056,676
Gridley	\$1,538,762
Oroville	\$5,593,084
Paradise	\$1,252,606
Total	\$43,102,392
Calaveras County	\$4,802,196
Angels Camp	\$1,214,191
Total	\$6,016,387
Colusa County	\$2,577,453
Colusa	\$1,681,006
Williams	\$1,631,545
Total	\$5,890,004
Contra Costa County	\$23,529,590
Antioch	\$18,054,952
Brentwood	\$11,183,708
Clayton	\$533,364
Concord	\$40,543,899
Danville	\$6,728,734
El Cerrito	\$3,601,831
Hercules	\$3,732,261
Lafayette	\$3,392,896
Larayette Martinez	\$5,392,896
Moraga	\$1,293,690
Oakley	\$3,084,133
Orinda	\$1,380,940

Jurisdiction	Payments Distributed
Pinole	\$4,348,006
Pittsburg	\$15,074,305
Pleasant Hill	\$10,536,318
Richmond	\$25,117,087
San Pablo	\$2,783,847
San Ramon	\$13,338,947
Walnut Creek	\$31,079,337
Total	\$225,092,158
Del Norte County	\$1,501,381
Crescent City	\$2,245,689
Total	\$3,747,070
El Dorado County	\$19,510,235
Placerville	\$6,334,254
South Lake Tahoe	\$7,178,230
Total	\$33,022,719
Fresno County	\$37,921,344
Clovis	\$29,367,294
Coalinga	\$1,191,587
Firebaugh	\$890,764
Fowler	\$2,318,420
Fresno	\$148,498,648
Huron	\$259,502
Kerman	\$3,023,346
Kingsburg	\$1,569,890
Mendota	\$902,269
Orange Cove	\$253,522
Parlier	\$791,130
Reedley	\$2,250,286
San Joaquin	\$338,284
Sanger	\$3,809,989
Selma	\$8,934,951
Total	
	\$242,321,223
Glenn County	\$2,301,761
Orland	\$2,237,111
Willows	\$1,406,687
Total	\$5,945,558
Humboldt County	\$5,465,324
Arcata	\$3,030,912
Blue Lake	\$32,290
Eureka	\$11,608,861
Ferndale	\$206,208
Fortuna	\$2,196,470
Rio Dell	\$246,325
Trinidad	\$196,425
Total	\$22,982,814
Imperial County	\$10,802,818
	\$3,689,273
Brawley	¢0,003,270
	\$5,222,989
Brawley	
Brawley Calexico	\$5,222,989
Brawley Calexico Calipatria	\$5,222,989 \$314,896

Jurisdiction	Payments Distributed
Westmorland	\$624,491
Total	\$41,749,607
Inyo County	\$3,065,665
Bishop	\$2,204,002
Total	\$5,269,667
Kern County	\$92,954,452
Arvin	\$1,105,889
Bakersfield	\$95,113,949
California City	\$788,187
Delano	\$7,567,697
Maricopa	\$40,667
McFarland	\$476,545
Ridgecrest	\$4,273,922
Shafter	\$26,823,254
Taft	\$1,389,083
Tehachapi	\$3,927,822
Wasco	\$2,233,621
Total	\$236,695,090
Kings County	\$4,352,364
Avenal	\$378,005
Corcoran	\$1,465,745
Hanford	\$15,451,584
Lemoore	\$3,101,630
Total	\$24,749,328
Lake County	\$4,264,576
Clearlake	\$2,235,710
Lakeport	\$1,460,635
Total	\$7,960,921
Lassen County	\$1,444,734
Susanville	\$2,084,690
Total	\$3,529,424
Los Angeles County	\$90,573,646
Agoura Hills	\$4,967,702
Alhambra	\$18,679,904
Arcadia	\$13,010,423
Artesia	\$3,894,680
Avalon	\$1,338,869
Azusa	\$8,156,166
Baldwin Park	\$8,488,103
Bell	\$3,494,359
Bell Gardens	\$3,857,494
Bellflower	\$9,168,443
Beverly Hills	\$9,168,443 \$41,689,953
Bradbury Burbank	\$1,430 \$45,539,619
Calabasas	\$7,736,946
Carson	\$39,605,576
Cerritos	\$44,521,225
Claremont	\$8,309,919
Commerce	\$23,916,153
Compton	\$11,732,548
Covina	\$10,991,194

TABLE 21A—Payments Distributed to Cities and Counties From Local Sales and Use Taxes Fiscal Year 2023-24 (2 of 4)

Jurisdiction	Payments Distributed
Cudahy	\$1,307,039
Culver City	\$24,268,606
Diamond Bar	\$6,606,126
Downey	\$26,273,702
Duarte	\$5,593,151
El Monte	\$24,618,509
El Segundo	\$16,794,123
Gardena	\$15,609,276
Glendale	\$51,751,727
Glendora	\$10,672,800
Hawaiian Gardens	\$1,149,471
Hawthorne	\$22,298,653
Hermosa Beach	\$3,744,396
Hidden Hills	\$19,572
Huntington Park	\$8,937,831
Industry	\$35,497,130
Inglewood	\$25,510,098
Irwindale	\$5,352,308
La Cañada Flintridge	\$3,683,988
La Habra Heights	\$47,364
La Mirada	\$13,851,090
La Puente	\$3,589,711
La Verne	\$5,205,506
Laverne	\$17,520,125
Lancaster	\$26,755,010
Lancaster	
	\$3,856,058
Lomita	\$2,321,010
Long Beach	\$84,368,666
Los Angeles	\$678,857,250
Lynwood Malibu	\$5,909,341
	\$5,526,116
Manhattan Beach	\$11,358,090
Maywood	\$2,438,235
Monrovia	\$11,876,459
Montebello	\$14,684,624
Monterey Park	\$10,913,193
Norwalk	\$14,796,131
Palmdale	\$27,722,231
Palos Verdes Estates	\$373,170
Paramount	\$12,835,556
Pasadena	\$42,864,963
Pico Rivera	\$13,403,073
Pomona	\$22,586,697
Rancho Palos Verdes	\$2,717,707
Redondo Beach	\$10,819,338
Rolling Hills	\$37,189
Rolling Hills Estates	\$1,649,257
Rosemead	\$7,056,655
San Dimas	\$8,210,179
San Fernando	\$6,726,519
San Gabriel	\$5,069,376
San Marino	\$641,000

Jurisdiction	Payments Distributed
Santa Clarita	\$48,917,741
Santa Fe Springs	\$41,227,394
Santa Monica	\$38,447,267
Sierra Madre	\$454,800
Signal Hill	\$23,850,333
South El Monte	\$6,572,856
South Gate	\$13,949,488
South Pasadena	\$2,747,389
Temple City	\$2,591,853
Torrance	\$60,196,765
Vernon	\$10,241,753
Walnut	\$2,284,129
West Covina	\$25,564,146
West Hollywood	\$20,090,330
Westlake Village	\$5,829,295
Whittier	\$16,229,315
Total	\$2,085,144,597
Madera County	\$10,335,574
Chowchilla	\$2,715,800
Madera	\$12,252,737
Total	\$25,304,112
Marin County Belvedere	\$6,337,321
	\$142,589
Corte Madera	\$8,279,112
Fairfax	\$896,791
Larkspur	\$2,881,694
Mill Valley	\$3,937,680
Novato	\$11,910,890
Ross	\$63,096
San Anselmo	\$1,542,041
San Rafael	\$25,158,493
Sausalito	\$2,460,850
Tiburon	\$924,412
Total	\$64,534,971
Mariposa County	\$3,015,226
Total	\$3,015,226
Mendocino County	\$7,448,277
Fort Bragg	\$2,033,557
Point Arena	\$73,132
Ukiah	\$6,651,551
Willits	\$1,397,000
Total	\$17,603,517
Merced County	\$13,365,843
Atwater	\$4,309,852
Dos Palos	\$469,956
Gustine	\$381,021
Livingston	\$1,811,756
Los Banos	\$6,435,327
Merced	\$16,702,578
Total	\$43,476,335
	\$364,255
Modoc County	

Jurisdiction	Payments Distributed
Total	\$1,234,622
Mono County	\$891,893
Mammoth Lakes	\$3,816,009
Total	\$4,707,902
Monterey County	\$16,214,671
Carmel	\$3,684,945
Del Rey Oaks	\$441,153
Gonzales	\$1,326,505
Greenfield	\$1,696,875
King City	\$1,907,304
Marina	\$2,956,509
Monterey	\$9,627,392
Pacific Grove	\$1,870,623
Salinas	\$38,844,028
Sand City	\$3,659,001
Seaside	\$10,556,810
Soledad	\$1,145,350
Total	\$93,931,167
Napa County	\$13,944,268
American Canyon	\$4,451,839
Calistoga	\$1,470,123
Napa	\$21,123,464
St. Helena	\$3,492,322
Yountville	\$1,630,214
Table	
Total	\$46,112,231
Total Nevada County	\$46,112,231 \$3,433,507
Nevada County	\$3,433,507
Nevada County Grass Valley	\$3,433,507 \$7,856,422
Nevada County Grass Valley Nevada City	\$3,433,507 \$7,856,422 \$1,523,120
Nevada County Grass Valley Nevada City Truckee	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112
Nevada County Grass Valley Nevada City Truckee Total	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160
Nevada County Grass Valley Nevada City Truckee Total Orange County	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638 \$13,329,353
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Cypress	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638 \$13,329,353
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Cypress Dana Point	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Aliso Viejo Anaheim Brea Buena Park Costa Mesa Cypress Dana Point Fountain Valley	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039 \$15,899,642
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Costa Mesa Cypress Dana Point Fountain Valley Fullerton	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Coypress Dana Point Fountain Valley Fullerton Garden Grove	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Costa Mesa Coypress Dana Point Fountain Valley Fullerton Garden Grove Huntington Beach	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$10,726,777 \$13,327,450 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360 \$48,958,432
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Aliso Viejo Anaheim Brea Buena Park Costa Mesa Costa Mesa Coypress Dana Point Fountain Valley Fullerton Garden Grove Huntington Beach Irvine	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$8,118,017 \$10,726,777 \$8,118,017 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360 \$48,958,432 \$98,023,537
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Aliso Viejo Anaheim Brea Buena Park Costa Mesa Coyress Dana Point Fountain Valley Fullerton Garden Grove Huntington Beach Irvine La Habra	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$11,7788
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Aliso Viejo Anaheim Brea Buena Park Costa Mesa Costa Mesa Costa Mesa Costa Mesa Costa Mesa Costa Mesa Costa Mesa Cupress Dana Point Fountain Valley Fullerton Garden Grove Huntington Beach Ivvine La Habra La Palma	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$106,210,444 \$27,492,997 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360 \$48,958,432 \$98,023,537 \$14,117,788 \$3,085,339
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Costa M	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$11,728,33,085,339 \$14,117,788 \$3,085,339 \$6,527,246
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Anaheim Brea Buena Park Costa Mesa Cypress Dana Point Fullerton Garden Grove Huntington Beach Irvine La Habra Laguna Beach Laguna Hills	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$13,329,353 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360 \$48,958,432 \$98,023,537 \$14,117,788 \$3,085,339 \$6,527,246 \$6,626,716
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Aliso Viejo Anaheim Brea Buena Park Costa Mesa Cypress Dana Point Fullerton Garden Grove Huntington Beach Irvine La Palma Laguna Beach Laguna Hills	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360 \$48,958,432 \$98,023,537 \$14,117,788 \$3,085,339 \$6,527,246 \$6,6,286,716 \$14,118,963
Nevada County Grass Valley Nevada City Truckee Total Orange County Aliso Viejo Aliso Viejo Anaheim Brea Buena Park Costa Mesa Cypress Dana Point Fountain Valley Fullerton Garden Grove Huntington Beach Irvine La Palma Laguna Beach Laguna Niguel Laguna Woods	\$3,433,507 \$7,856,422 \$1,523,120 \$6,561,112 \$19,374,160 \$10,726,777 \$8,118,017 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$8,118,017 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,777 \$10,726,779 \$38,496,979 \$77,872,638 \$13,329,353 \$6,870,039 \$6,870,039 \$15,899,642 \$29,235,706 \$30,049,360 \$48,958,432 \$98,023,537 \$14,117,788 \$3,085,339 \$6,527,246 \$6,6286,716 \$14,118,963 \$1,142,427

TABLE 21A—Payments Distributed to Cities and Counties From Local Sales and Use Taxes Fiscal Year 2023-24 (3 of 4)

Jurisdiction	Payments Distributed
Newport Beach	\$43,995,769
Orange	\$58,462,745
Placentia	\$7,861,627
Rancho Santa Margarita	\$8,520,243
San Clemente	\$12,313,591
San Juan Capistrano	\$11,804,315
Santa Ana	\$60,343,382
Seal Beach	\$4,905,092
Stanton	\$5,368,857
Tustin	\$35,473,985
Villa Park	\$288,688
Westminster	\$18,630,734
Yorba Linda	\$8,223,364
Total	\$874,634,210
Placer County	\$22,263,084
Auburn	\$9,712,411
Colfax	\$1,335,322
Lincoln	\$5,596,182
Loomis	\$1,062,095
Rocklin	\$20,388,934
Roseville	\$68,485,215
Total	\$128,843,244
Plumas County	\$3,226,773
Portola	\$361,611
Total	\$3,588,384
Riverside County	\$51,098,307
Riverside County Banning	\$51,098,307 \$3,776,968
Banning	\$3,776,968
Banning Beaumont	\$3,776,968 \$28,756,928
Banning Beaumont Blythe	\$3,776,968 \$28,756,928 \$1,868,435
Banning Beaumont Blythe Calimesa	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138
Banning Beaumont Blythe Calimesa Canyon Lake	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale Hemet	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023
Banning Beaumont Blythe Calimesa Canyon Lake Carhodral City Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009
Banning Beaumont Blythe Calimesa Canyon Lake Carhodral City Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells Indio Jurupa Valley	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells Indio Jurupa Valley La Quinta	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells Jurupa Valley La Quinta Lake Elsinore	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$14,970,402
Banning Beaumont Blythe Calimesa Canyon Lake Cathedral City Cachella Corona Desert Hot Springs Eastvale Hemet Indian Wells Indio Jurupa Valley La Quinta Lake Elsinore Menifee	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$55,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$12,377,152 \$14,970,402 \$16,571,829
Banning Beaumont Blythe Calimesa Canyon Lake Canyon Lake Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells Jurupa Valley La Quinta Lake Elsinore Menifee Moreno Valley	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$14,970,402 \$16,571,829 \$37,942,926
Banning Beaumont Blythe Calimesa Canyon Lake Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale Hemet Indian Wells India Jurupa Valley La Quinta Lake Elsinore Menifee Moreno Valley	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$12,377,152 \$14,970,402 \$16,571,829 \$37,942,926 \$32,942,926
Banning Beaumont Blythe Calimesa Calimesa Canyon Lake Cathedral City Coachella Corona Desert Hot Springs Eastvale Indian Wells India Jurupa Valley La Quinta Lake Elsinore Moreno Valley Murrieta Norco	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$12,377,152 \$14,970,402 \$16,571,829 \$37,942,926 \$37,942,926 \$326,328,199 \$10,416,911
BanningBeaumontBlytheCalimesaCanyon LakeCathedral CityCoachellaCoronaDesert Hot SpringsEastvaleHemetIndian WellsIndia ValleyLake ElsinoreMenifeeMoreno ValleyNorcoPalm Desert	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$12,377,152 \$14,970,402 \$16,571,829 \$37,942,926 \$26,328,199 \$10,416,911 \$225,632,304
Banning Beaumont Bythe Calimesa Canyon Lake Canyon Lake Cathedral City Coachella Corona Corona Desert Hot Springs Eastvale Hemet Indian Wells Indian	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$5,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$14,970,402 \$16,571,829 \$37,942,926 \$37,942,926 \$26,328,199 \$10,416,911 \$25,632,304
BanningBeaumontBlytheCalimesaCanyon LakeCanyon LakeCathedral CityCoachellaCoronaDesert Hot SpringsEastvaleHemetIndian WellsIndian WellsLa QuintaLake ElsinoreMenifeeMoreno ValleyMurrietaNorcoPalm DesertPalm SpringsPerris	\$3,776,968 \$28,756,928 \$1,868,435 \$1,655,138 \$422,402 \$13,322,484 \$55,309,112 \$60,965,207 \$2,356,192 \$58,821,198 \$16,094,660 \$1,817,023 \$18,547,009 \$23,395,725 \$12,377,152 \$14,970,402 \$16,571,829 \$37,942,926 \$37,942,926 \$26,328,199 \$10,416,911 \$25,632,304 \$19,037,964 \$28,111,597

Jurisdiction	Payments Distributed
Temecula	\$46,840,638
Wildomar	\$2,996,217
Total	\$630,502,443
Sacramento County	\$151,463,687
Citrus Heights	\$13,871,826
Elk Grove	\$38,155,152
Folsom	\$26,746,001
Galt	\$3,447,421
Isleton	\$468,713
Rancho Cordova	\$24,947,922
Sacramento	\$105,263,487
Total	\$364,364,209
San Benito County	\$3,252,010
Hollister	\$6,982,736
San Juan Bautista	\$277,309
Total	\$10,512,055
San Bernardino County	\$44,934,762
Adelanto	\$3,029,079
Apple Valley	\$8,792,441
Barstow	\$8,376,705
Big Bear Lake	\$3,498,388
Chino	\$34,837,402
Chino Hills	\$9,915,792
Colton	\$11,774,514
Fontana	\$55,316,097
Grand Terrace	\$3,790,953
Hesperia	\$14,009,291
Highland	\$3,878,512
Loma Linda	\$9,261,328
Montclair	\$14,718,771
Needles	\$710,255
Ontario	\$118,041,887
Rancho Cucamonga	\$37,527,156
Redlands	\$20,678,258
Rialto	\$66.372.837
San Bernardino	\$55,704,479
Twentynine Palms	\$1,548,915
Upland	\$24,423,637
Victorville	
	\$30,538,352 \$5,505,176
Yucaipa	
Yucca Valley	\$4,886,490
Total	\$592,071,477
San Diego County	\$63,758,266
Carlsbad	\$56,921,579
Chula Vista	\$47,087,317
Coronado	\$4,962,269
Del Mar	\$2,189,515
	\$32,827,674
El Cajon	
El Cajon Encinitas	\$15,605,262
	\$15,605,262 \$44,764,964

Jurisdiction	Payments Distributed
Lemon Grove	\$7,896,023
National City	\$23,297,448
Oceanside	\$28,757,398
Poway	\$15,762,266
San Diego	\$371,473,807
San Marcos	\$21,635,332
Santee	\$20,527,134
Solana Beach	\$4,553,593
Vista	\$22,840,753
Total	\$804,054,543
City and County of San Francisco	\$191,581,543
Total	\$191,581,543
San Joaquin County	\$31,604,984
Escalon	\$1,028,346
Lathrop	\$10,908,648
Lodi	\$16,341,422
Manteca	\$19,288,054
Ripon	\$4,458,117
Stockton	\$76,421,466
Tracy	\$88,394,331
Total	\$248,445,367
San Luis Obispo County	\$16,451,336
Arroyo Grande	\$4,890,970
Atascadero	\$4,944,152
Grover Beach	\$1,992,021
Morro Bay	\$2,503,134
Paso Robles	\$13,534,357
Pismo Beach	\$3,835,545
San Luis Obispo	\$22,001,484
Total	\$70,153,000
San Mateo County	\$33,421,272
Atherton	\$330,227
Belmont	\$3,983,691
Brisbane	\$6,124,237
Burlingame	\$14,202,820
Colma	\$17,757,151
Daly City	\$17,120,922
East Palo Alto	\$3,974,513
Foster City	\$3,900,808
Half Moon Bay	\$3,137,380
Hillsborough	\$121,994
Menlo Park	\$5,763,901
Millbrae	\$3,274,585
Pacifica	\$2,851,284
Portola Valley	\$328,406
Redwood City	\$24,922,864
San Bruno	\$21,917,968
San Carlos	\$12,204,015
San Mateo	\$20,746,850
South San Francisco	\$22,329,520
Woodside	\$780,021
Total	\$219,194,429
10101	

TABLE 21A—Payments Distributed to Cities and Counties From Local Sales and Use Taxes Fiscal Year 2023-24 (4 of 4)

Jurisdiction	Payments Distributed
Santa Barbara County	\$15,868,518
Buellton	\$3,550,194
Carpinteria	\$2,055,042
Goleta	\$8,474,757
Guadalupe	\$571,936
Lompoc	\$6,389,566
Santa Barbara	\$28,572,993
Santa Maria	\$30,662,715
Solvang	\$1,967,160
Total	\$98,112,882
Santa Clara County	\$5,841,227
Campbell	\$13,794,040
Cupertino	\$42,577,437
Gilroy	\$21,082,474
Los Altos	\$3,126,646
Los Altos Hills	\$68,853
Los Gatos	\$6,969,397
Milpitas	\$27,721,674
Monte Sereno	\$6,068
Morgan Hill	\$12,619,590
Mountain View	\$23,061,572
Palo Alto	\$37,055,808
San Jose	\$282,786,375
Santa Clara	\$60,716,553
Saratoga	\$1,260,435
Sunnyvale	\$36,998,150
Total	\$575,686,299
Santa Cruz County	\$14,132,263
Capitola	\$6,053,335
Santa Cruz	\$13,391,376
Scotts Valley	\$2,816,573
Watsonville	\$12,808,536
Total	\$49,202,084
Shasta County	\$5,654,458
Anderson	\$4,460,000
Redding	\$30,752,903
Shasta Lake	\$757,833
Total	\$41,625,194
Sierra County	\$273,788
Loyalton	\$68,989
Total	\$342,777
Siskiyou County	\$1,526,422
Dorris	\$48,252
Dunsmuir	\$163,969
Etna	\$117,368
Fort Jones	\$320,268
Montague	\$79,537
Mount Shasta	\$1,642,402
Tulelake	\$109,114
Weed	\$1,418,549
Yreka	\$2,911,825
Total	\$8,337,707
Totat	

Jurisdiction	Payments Distributed
Solano County	\$3,883,814
Benicia	\$6,874,283
Dixon	\$11,522,814
Fairfield	\$30,496,913
Rio Vista	\$1,257,077
Suisun	\$2,425,563
Vacaville	\$28,388,759
Vallejo	\$19,727,202
Total	\$104,576,425
Sonoma County	\$26,513,762
Cloverdale	\$1,209,510
Cotati	\$2,843,984
Healdsburg	\$5,781,799
Petaluma	\$15,285,858
Rohnert Park	\$9,685,698
Santa Rosa	\$45,551,079
Sebastopol	\$2,192,687
Sonoma	\$3,740,030
Windsor	\$5,367,265
Total	\$118.171.672
Stanislaus County	\$35,368,327
Ceres	\$8,010,158
Hughson	\$1,219,503
Modesto	\$38,214,416
Newman	\$716,352
Oakdale	\$4,367,786
Patterson	\$14,208,377
Riverbank	\$4,354,951
Turlock	\$22,206,268
Waterford	\$718,716
Total	\$129.384.853
	\$5,633,766
Sutter County	
Live Oak	\$473,117
Yuba City	\$17,566,662
Total	\$23,673,545
Tehama County	\$2,965,364
Corning	\$3,489,384
Red Bluff	\$4,975,605
Tehama	\$0
Total	\$11,430,353
Trinity County	\$1,202,855
Total	\$1,202,855
Tulare County	\$21,320,529
Dinuba	\$20,842,989
Exeter	\$1,006,256
Farmersville	\$1,125,018
Lindsay	\$1,550,997
Porterville	\$8,189,439
Tulare	\$14,796,447
Visalia	\$46,358,131
Visalia Woodlake	\$46,358,131 \$675,868

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Jurisdiction	Payments Distributed
Tuolumne County	\$3,572,182
Sonora	\$6,603,620
Total	\$10,175,802
Ventura County	\$13,855,789
Camarillo	\$19,615,825
Fillmore	\$3,461,519
Moorpark	\$4,529,422
Ojai	\$2,251,002
Oxnard	\$59,288,945
Port Hueneme	\$2,045,457
Santa Paula	\$3,052,509
Simi Valley	\$22,849,652
Thousand Oaks	\$35,252,199
Ventura	\$29,272,344
Total	\$195,474,663
Yolo County	\$6,397,337
Davis	\$8,174,176
West Sacramento	\$26,126,269
Winters	\$840,143
Woodland	\$16,816,323
Total	\$58,354,248
Yuba County	\$6,561,867
Marysville	\$2,680,563
Wheatland	\$350,798
Total	\$9,593,228
Grand Total	\$9,403,875,952





TABLE 21B—Payments Distributed to Counties From County Transportation Tax^a Fiscal Year 2023-24

County	Payments Distributed ^b
Alameda	\$99,562,347.36
Alpine	\$95,129.31
Amador	\$1,534,469.05
Butte	\$10,843,850.95
Calaveras	\$1,501,809.39
Colusa	\$1,494,786.80
Contra Costa	\$56,255,705.74
Del Norte	\$941,099.59
El Dorado	\$8,259,229.55
Fresno	\$60,558,736.34
Glenn	\$1,501,127.81
Humboldt	\$5,749,136.55
Imperial	\$10,485,739.56
Inyo	\$1,318,316.39
Kern	\$58,650,772.07
Kings	\$6,178,720.02
Lake	\$1,988,664.25
Lassen	\$884,248.43
Los Angeles	\$520,699,605.37
Madera	\$6,360,694.48

County	Payments Distributed ^ь
Marin	\$16,185,415.27
Mariposa	\$756,028.49
Mendocino	\$4,399,924.55
Merced	\$10,867,746.80
Modoc	\$305,613.59
Mono	\$1,177,204.05
Monterey	\$23,453,377.48
Napa	\$11,531,918.98
Nevada	\$4,841,447.03
Orange	\$218,386,682.36
Placer	\$32,221,468.62
Plumas	\$900,624.89
Riverside	\$156,907,260.83
Sacramento	\$91,058,860.76
San Benito	\$2,628,221.91
San Bernardino	\$147,662,896.98
San Diego	\$201,781,552.27
San Francisco	\$47,862,222.71
San Joaquin	\$61,915,827.15
San Luis Obispo	\$17,529,341.91

County	Payments Distributed ^b
San Mateo	\$54,817,631.60
Santa Barbara	\$24,569,436.73
Santa Clara	\$143,708,785.09
Santa Cruz	\$12,303,725.22
Shasta	\$10,414,043.73
Sierra	\$88,240.16
Siskiyou	\$2,088,610.09
Solano	\$26,074,645.97
Sonoma	\$29,538,128.89
Stanislaus	\$32,298,263.36
Sutter	\$5,938,623.56
Tehama	\$2,863,330.36
Trinity	\$299,548.71
Tulare	\$29,039,843.42
Tuolumne	\$2,535,381.25
Ventura	\$48,812,386.65
Yolo	\$14,581,243.05
Yuba	\$2,410,964.23
Total	\$2,349,620,657.71

Please note: Detail may not compute to total due to rounding.

^a Effective July 1, 1972, a 0.25 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 administrative charge of \$18,109,890 and the Business and Transportation Agency's administrative charge of \$1,327,661.



TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use TaxFiscal Year 2023-24, County Districts (1 of 6)

District Code	County Special Districts ^a	Payments Distributed ^₅	District Code	County Special Districts ^a	Payments Distributed ^b	
893	Alameda County Children's Health and Child Care Transactions and Use Tax	\$194,198,000	026	Riverside County Transportation Commission	\$282,217,000	
0.00	Alameda County Essential Health Care Services	105 (24 000	023	Sacramento Transportation Authority	178,274,000	
086	Transactions and Use Tax	195,624,000	015	San Benito County Council of Governments	-	
926	Alameda County Transactions and Use Tax	194,197,000	053	San Benito County General Fund Augmentation	-	
010	Alameda County Transportation Authority	-	706	San Benito County Safety Transactions and Use Tax	13,227,000	
079	Alameda County Transportation Commission 2002	2,016,000	031	San Bernardino County Transportation Authority	251,862,000	
377	Alameda County Transportation Commission Transactions and Use Tax	195,330,000	013	San Diego County Regional Transportation Commission	426,693,000	
194	Amador County Fire Protection and Emergency Medical Services Transactions and Use Tax	4,294,000	800	San Francisco BART District	320,133,000	
045	Calexico Heffernan Memorial Hospital District	-	051	San Francisco County Public Finance Authority	53,901,000	
A10	Colusa County Transactions and Use Tax Measure A	3,353,000	027	San Francisco County Transportation Authority	108,678,000	
024	Contra Costa Transportation Authority	122,556,000	043	San Francisco Educational Finance Authority	-	
815	County of Contra Costa Transactions and Use Tax	121,762,000	038	San Joaquin County Transportation Authority	88,077,000	
258	County of Sonoma Measure F	31,827,000	742	San Mateo County Additional Transit District Tax	115,624,000	
047	Del Norte County District	-	326	San Mateo County Retail Transactions and Use Tax	116,044,000	
388	Del Norte County Fairgrounds Transactions	13,000	002	San Mateo County Transit District	116,088,000	
	and Use Tax Del Norte County Unincorporated Area		018	San Mateo County Transportation Authority	116,088,000	
831	Transactions and Use Tax	2,032,000	030	Santa Barbara County Local Transportation Authority	54,452,000	
071	Fresno County Public Library Transactions and Use Tax	26,939,000	331	Santa Clara County Retail Transactions and Use Tax	65,927,000	
012	Fresno County Transportation Authority	110,090,000	006	Santa Clara County Traffic Authority	-	
098	Fresno County Zoo Authority	21,403,000	063	Santa Clara County Transactions and Use Tax	-	
389	Humboldt County Transactions and Use Tax	13,206,000	003	Santa Clara County Transit District	269,930,000	
029	Imperial County Local Transportation Authority	23,982,000	123	Santa Clara Valley Transportation Authority	269,913,000	
014	Inyo County Rural Counties Transactions and Use	2,957,000	280	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax	65,944,000	
011	Tax Kern County Unincorporated Transactions and Use	2,557,000	040	Santa Cruz County Earthquake Recovery Bond	-	
A20	Tax Measure K	72,051,000	061	Santa Cruz County Public Library Transactions	13,753,000	
593	Los Angeles County Measure H (Homeless)	521,640,000	001	and Use Tax	13,733,000	
217	Los Angeles County Metro Transportation Authority	1,100,690,000	547	Santa Cruz County Transportation Transactions and Use Tax	27,644,000	
576	Los Angeles County Traffic Improvement Plan	1,096,688,000	723	Santa Cruz County Unincorporated Area Transactions and Use Tax	10,152,000	
005	Los Angeles County Transportation Commission	1,101,030,000	004	Santa Cruz Metropolitan Transit District	27,700,000	
035	Los Angeles County Transportation Commission	1,101,034,000	543	Silicon Valley Transportation Solutions Tax	267,946,000	
144	Madera County 2006 Transportation Authority	16,155,000	00 Solano County Public Library Transactions			
034	Madera County Transportation Authority	-	066	and Use Tax	12,156,000	
993	Marin County Parks Measure A	17,209,000	558	Sonoma County Library Maintenance, Restoration, and Enhancement Act	15,665,000	
310	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	197,000	900	Sonoma County Mental Health and Homeless Services Transactions and Use Tax	31,645,000	
076	Mariposa County Healthcare Authority	-	039	Sonoma County Open Space Authority	7,000	
103	Mariposa County Healthcare Transactions and Use Tax	2,075,000	725	Sonoma County Park and Safety Transactions and Use Tax	15,662,000	
A03	Mariposa County Measure O	3,945,000	115	Sonoma County Transportation Authority	31,832,000	
614	Mendocino County Mental Health Treatment Act Tax	154,000	059	Stanislaus County Library Transactions and Use Tax	14,944,000	
269	Mendocino Library Special Transactions and Use Tax	58,000	566	Stanislaus Measure L Local Roads First Transportation Measure	60,839,000	
481	Merced County Transportation Authority	26,951,000	102	Transportation Authority of Marin County	34,759,000	
009	Metropolitan Transportation Commission	-	060	Tulare County Transactions and Use Tax	-	
486	Monterey Transportation Safety Transactions and Use Tax	38,556,000	162	Tulare County Transportation Authority	51,171,000	
394	Monterey-Salinas MST Special Transit District	12,602,000	739	Yuba County Unincorporated Area Transactions and Use Tax	9,448,000	
634	MTC: AC Transit ^c	53,355,000		Total, County Districts	\$10,483,439,000	
633	MTC: SF Muni ^c	53,355,000	Disa			
065	Napa County Flood Protection Authority Tax	50,000		Detail may not compute to total due to rounding.		
631	Napa Valley Transportation Authority	25,095,000		stricts that have expired but are still receiving residual paym		
067	Nevada County Public Library Transactions and Use Tax	4,000	 ^b These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$117,240,600. 			
502	Nevada County Public Library Transactions and Use Tax	5,895,000	430,476,000 tax, 75 percent is distributed directly to BART and 25 percent is distributed equally between the Alameda-Contra Costa Transit District and the San Francisco Municipal			
037	Orange County Local Transportation Authority	430,476,000				
-			Railway Di	strict.		

TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax Fiscal Year 2023-24, City Districts (2 of 6)

District Code	City Special Districts ^a	Payments Distributed ^₅	District Code	City Special Districts ^a	Payments Distributed ^₅
957	2020 Peninsula Corridor Joint Powers Board Retail Transactions and Use Tax	\$119,704,000	681	City of Chowchilla Public Safety Transactions and Use Tax	\$2,915,000
965	Alameda County Transportation Commission 2022	193,655,000	643	City of Chula Vista 2018 Transactions and Use Tax	28,854,000
A46	Measure BB Atwater 2022 Transactions and Use Tax Measure B	5,611,000	531	City of Chula Vista Temporary Transactions and Use	28,883,000
A26	Baldwin Park Transactions and Use Tax Measure BP	7,745,000	050	Tax City of Clearlake Public Safety Transactions and Use	4 705 000
	Blue Lake Essential Services Transactions and Use		058	Tax	1,305,000
A16	Tax Measure R	124,000	467	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax	2,617,000
647	City of Alameda Transactions and Use Tax	9,497,000	073	City of Clovis Public Safety Transactions and Use Tax	-
298	City of Albany Transactions and Use Tax	1,726,000	415	City of Coachella Transactions and Use Tax	6,751,000
779	City of Alhambra Transactions and Use Tax	12,509,000	655	City of Coalinga General Transactions and Use Tax	2,338,000
373	City of Anderson Transactions and Use Tax	2,256,000	A56	City of Colton Transactions and Use Tax Measure S	10,827,000
650	City of Angels Camp Transactions and Use Tax	792,000	A11	City of Colusa Transactions and Use Tax Measure B	1,160,000
651	City of Antioch Increase Transactions and Use Tax	20,093,000	845	City of Commerce 2021 Transactions and Use Tax	4,766,000
349	City of Antioch Transactions and Use Tax	-	306	City of Commerce Transactions and Use Tax	9,733,000
753	City of Arcadia Transactions and Use Tax	11,409,000	448	City of Compton Transactions and Use Tax	15,936,000
195	City of Arcata Transactions and Use Tax	2,838,000	818	City of Concord 2021 Transactions and Use Tax	33,416,000
154	City of Arroyo Grande Transactions and Use Tax	2,958,000	241	City of Concord Transactions and Use Tax	99,000
198	City of Arvin Transactions and Use Tax City of Atascadero Essential Services Transactions	2,700,000	603	City of Corcoran Transactions and Use Tax	2,242,000
887	and Use Tax	6,497,000	446	City of Corning Transactions and Use Tax	1,340,000
419	City of Atascadero Transactions and Use Tax	3,250,000	937	City of Corona Transactions and Use Tax	43,015,000
346	City of Atwater Public Safety Transactions and Use Tax	186,000	374	City of Cotati 2014 Transactions and Use Tax	3,092,000
077	City of Avalon Municipal Hospital and Clinic	764,000	227	City of Cotati Transactions and Use Tax	4,000
	Transactions and Use Tax		663	City of Covina 2018 Transactions and Use Tax	8,652,000
A25	City of Avenal Transactions and Use Tax Measure A	1,010,000	677	City of Cudahy Temporary Transactions and Use Tax	1,339,000
781	City of Azusa Transactions and Use Tax City of Bakersfield Safety/Vital City Services	7,212,000	304	City of Culver City Essential City Services Transactions and Use Tax	10,935,000
741 709	Transactions and Use Tax	103,555,000 9,846,000	665	City of Culver City Safety and Protection Transactions and Use Tax	5,403,000
839	City of Barstow Transactions and Use Tax City of Bell Gardens Transactions and Use Tax	3,510,000	894	City of Daly City Local Recovery and Relief	8,810,000
841	City of Bellflower Transactions and Use Tax	6,853,000		Transactions and Use Tax City of Davis General Revenue Transactions and	.,,
539	City of Belmont Transactions and Use Tax	2,331,000	088	Use Tax	-
422	City of Benicia Transactions and Use Tax	7,620,000	376	City of Davis Transactions and Use Tax	12,277,000
	City of Bishop Community Safety and Essential		533	City of Del Mar Transactions and Use Tax	3,261,000
837	Services Transactions and Use Tax	2,360,000	409	City of Del Rey Oaks General Transactions and Use Tax	282,000
813	City of Blythe Transactions and Use Tax	3,235,000	145	City of Del Rey Oaks Transactions and Use Tax	565,000
A62	City of Brisbane Transactions and Use Tax Measure U	1,723,000	170	City of Delano Transactions and Use Tax	8,733,000
661	City of Burbank Infrastructure Services Transactions and Use Tax	30,964,000	131	City of Dinuba Police and Fire Protection Transactions and Use Tax	3,479,000
622	City of Burlingame Essential Services Transactions and Use Tax	3,272,000	473	City of Downey Transactions and Use Tax	13,023,000
229	City of Calexico General Fund Transactions and Use	3,991,000	783	City of Duarte Transactions and Use Tax	4,396,000
	Tax City of Campbell Vital City Services, Maintenance,		439	City of Dunsmuir Transactions and Use Tax	171,000
211	and Protection Transactions and Use Tax	3,486,000	541	City of East Palo Alto Transactions and Use Tax	2,272,000
334	City of Capitola Permanent Retail Transactions and Use Tax	1,074,000	109	City of El Cajon Public Safety Facilities Transactions and Use Tax	7,000
113	City of Capitola Transactions and Use Tax	1,082,000	207	City of El Cajon Service Preservation Transactions	13,493,000
803	City of Carmel-by-the-Sea 2020 Transactions and Use Tax	6,379,000	461	and Use Tax City of El Centro Transactions and Use Tax	8,106,000
315	City of Carmel-by-the-Sea Transactions and Use Tax	1,000	382	City of El Cerrito 2015 Transactions and Use Tax	4,342,000
719	City of Carpinteria Local Transactions and Use Tax	3,739,000	174	City of El Cerrito Street Improvement Transactions	2,167,000
843	City of Carson Essential Services Transactions and Use Tax	19,387,000	243	and Use Tax City of El Cerrito Transactions and Use Tax	2,000
231	City of Cathedral City Transactions and Use Tax	8,969,000	199	City of El Monte Transactions and Use Tax	7,489,000
172	City of Ceres Public Safety Transactions and Use Tax	4,666,000	A52	City of Elk Grove Transactions and Use Tax	33,839,000
A09	City of Chico Transactions and Use Tax Measure H	24,770,000	771	Measure E City of Emeryville Police, Fire, and Child Care	2,301,000
				Transactions and Use Tax	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Please note: Detail may not compute to total due to rounding. See page 60 for footnotes.

TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax Fiscal Year 2023-24, City Districts (3 of 6)

District Code	City Special Districts ^a	Payments Distributed ^b
935	City of Eureka 2021 Supplemental Transactions and Use Tax	\$12,257,000
247	City of Eureka Supplemental Transactions and Use Tax	18,000
197	City of Eureka Transactions and Use Tax	2,435,000
921	City of Exeter 2020 Transactions and Use Tax	1,742,000
336	City of Fairfield Transactions and Use Tax	25,271,000
628	City of Farmersville 2018 Transactions and Use Tax	683,000
121	City of Farmersville Transactions and Use Tax	687,000
283	City of Fort Bragg C.V. Starr Center Special Transactions and Use Tax	1,195,000
094	City of Fort Bragg Street Rehabilitation Project Transactions and Use Tax	1,195,000
459	City of Fortuna Police and Essential Services Transactions and Use Tax	1,936,000
511	City of Fountain Valley Transactions and Use Tax	16,917,000
657	City of Fowler Transactions and Use Tax	2,110,000
960	City of Fresno Clean and Safe Parks Transactions and Use Tax	45,274,000
205	City of Galt Public Safety Transactions and Use Tax	2,334,000
695	City of Garden Grove 2018 Transactions and Use Tax	29,883,000
785	City of Gardena Transactions and Use Tax	12,469,000
673	City of Glendale Essential City Services Transactions and Use Tax	33,870,000
751	City of Glendora Transactions and Use Tax	8,601,000
A78	City of Goleta Transactions and Use Tax	3,316,000
407	City of Gonzales Quality of Life Transactions and Use Tax	-
865	City of Gonzales Temporary 2021 Transactions and Use Tax	1,549,000
641	City of Grass Valley 2018 Transactions and Use Tax	7,096,000
317	City of Grass Valley Transactions and Use Tax	2,000
435	City of Greenfield 2015 Transactions and Use Tax	1,415,000
293	City of Greenfield Transactions and Use Tax	1,888,000
925	City of Grover Beach Community Transactions and Use Tax	3,657,000
155	City of Grover Beach Transactions and Use Tax	3,000
896	City of Guadalupe Essential Services Transactions and Use Tax	799,000
420	City of Guadalupe Transactions and Use Tax City of Gustine Community Enhancement to	-
224	Services Transactions and Use Tax	499,000
329	City of Half Moon Bay Transactions and Use Tax	-
787	City of Hawaiian Gardens Transactions and Use Tax	1,109,000
610	City of Hawthorne Transactions and Use Tax	14,648,000
365	City of Hayward Transactions and Use Tax	23,259,000
342	City of Healdsburg Transactions and Use Tax	2,849,000
514	City of Hemet Transactions and Use Tax	15,913,000
285	City of Hercules Temporary Transactions and Use Tax	1,938,000
171	City of Hollister Transactions and Use Tax	9,228,000
637	City of Huntington Park Transactions and Use Tax	6,637,000
351	City of Huron Public Safety Special Transactions and Use Tax	448,000
885	City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	3,118,000
516	City of Indio Transactions and Use Tax	18,414,000
142	City of Inglewood Vital City Services Transactions and Use Tax	13,572,000
763	City of Irwindale Transactions and Use Tax	3,302,000

District Code	City Special Districts ^a	Payments Distributed ^b
984	City of Isleton Measure B	\$87,000
983	City of Isleton Measure L	87,000
442	City of Isleton Special Transactions and Use Tax	1,000
526	City of Isleton Transactions and Use Tax	3,000
659	City of Kerman Transactions and Use Tax	2,911,000
685	City of King City General Transactions and Use Tax	2,462,000
401	City of King City Transactions and Use Tax	1,000
635	City of Kingsburg Transactions and Use Tax	2,627,000
203	City of La Habra Transactions and Use Tax	7,720,000
209	City of La Mesa Transactions and Use Tax	12,937,000
308	City of La Mirada Transactions and Use Tax	-
507	City of La Palma Transactions and Use Tax	2,307,000
669	City of La Puente Safety and Protection Transactions and Use Tax	3,248,000
520	City of La Quinta Transactions and Use Tax	15,662,000
789	City of La Verne Transactions and Use Tax	5,153,000
134	City of Laguna Beach Temporary Transactions and Use Tax	-
871	City of Lake Elsinore Transactions and Use Tax	16,029,000
465	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	1,679,000
101	City of Lakeport Transactions and Use Tax	836,000
791	City of Lakewood Transactions and Use Tax	13,336,000
847	City of Lancaster Transactions and Use Tax	21,580,000
612	City of Larkspur Essential Transactions and Use Tax	2,942,000
A32	City of Larkspur Transactions and Use Tax Measure G	978,000
355	City of Larkspur Transactions and Use Tax	1,000
323	City of Lathrop Public Safety/Essential City Services Transactions and Use Tax	9,968,000
675	City of Lawndale Vital City Services Transactions and Use Tax	3,322,000
606	City of Lindsay Transactions and Use Tax	1,689,000
713	City of Lodi 2018 Transactions and Use Tax	9,210,000
849	City of Lomita Local Transactions and Use Tax	2,541,000
807	City of Lompoc Transactions and Use Tax	7,387,000
440	City of Long Beach Transactions and Use Tax Measure A	834,000
869	City of Los Alamitos Transactions and Use Tax	6,178,000
683	City of Los Banos Essential City Services Transactions and Use Tax	3,971,000
104	City of Los Banos Public Safety Transactions and Use Tax	3,985,000
721	City of Los Gatos Transactions and Use Tax	1,246,000
469	City of Lynwood Transactions and Use Tax	7,227,000
475	City of Madera Transactions and Use Tax	6,784,000
A28	City of Malibu Transactions and Use Tax Measure MC	4,061,000
152	City of Manteca Public Safety Transactions and Use Tax	10,113,000
687	City of Marina New Transactions and Use Tax	6,925,000
255	City of Marina Transactions and Use Tax	6,000
452	City of Martinez Road Maintenance and Improvement Transactions and Use Tax	4,686,000
653	City of Martinez Transactions and Use Tax	4,673,000
447	City of Marysville Transactions and Use Tax	3,964,000
A21	City of McFarland Transactions and Use Tax Measure M	961,000

Please note: Detail may not compute to total due to rounding. See page 60 for footnotes.

TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax Fiscal Year 2023-24, City Districts (4 of 6)

istrict Code	City Special Districts ^a	Payments Distributed ^b
524	City of Menifee Transactions and Use Tax	\$23,955,000
127	City of Merced Transactions and Use Tax	9,142,000
898	City of Milpitas Public Services Transactions and Use Tax	6,859,000
A72	City of Modesto Transactions and Use Tax	48,119,000
757	City of Monrovia Transactions and Use Tax	6,913,000
877	City of Montclair Essential Services Protection Transactions and Use Tax	10,773,000
107	City of Montclair Transactions and Use Tax	2,754,000
793	City of Montebello Transactions and Use Tax	10,235,000
805	City of Monterey 2020 Transactions and Use Tax	5,941,000
403	City of Monterey Special Transactions and Use Tax	12,007,000
889	City of Morro Bay Local Recovery Transactions and Use Tax	4,467,000
156	City of Morro Bay Transactions and Use Tax	3,000
266	City of Mount Shasta Libraries Transactions and Use Tax	375,000
700	City of Murrieta Transactions and Use Tax	28,467,000
136	City of National City Transactions and Use Tax	16,134,000
505	City of Nevada City Fire and Police Transactions and Use Tax	686,000
963	City of Nevada City Special Transactions and Use Tax Measure M	909,000
146	City of Nevada City Street Improvements Transactions and Use Tax	8,000
319	City of Nevada City Transactions and Use Tax	-
450	City of Newark Transactions and Use Tax	7,791,000
598	City of Norco Transactions and Use Tax	7,912,000
795	City of Norwalk Transactions and Use Tax	10,710,000
433	City of Novato 2016 Transactions and Use Tax	3,388,000
253	City of Novato Transactions and Use Tax	3,000
278	City of Oakdale Transactions and Use Tax	2,753,000
711	City of Oceanside Temporary Transactions and Use Tax	18,663,000
A58	City of Ontario Transactions and Use Tax	58,901,000

District Code	City Special Districts ^a	Payments Distributed ^b
824	City of Orinda Essential Services Transactions and Use Tax	\$3,799,000
302	City of Orinda Transactions & Use Tax	3,000
458	City of Orland Transactions and Use Tax	1,309,000
649	City of Oroville Transactions and Use Tax	7,164,000
923	City of Oxnard 911 Safety Transactions and Use Tax	56,258,000
213	City of Oxnard Vital Services Transactions and Use Tax	18,803,000
184	City of Pacific Grove Transactions and Use Tax	15,000
A64	City of Pacifica Transactions and Use Tax Measure Y	2,550,000
620	City of Palm Springs 2018 Transactions and Use Tax	10,231,000
274	City of Palm Springs Transactions and Use Tax	20,660,000
851	City of Palmdale Transactions and Use Tax	22,610,000
797	City of Paramount Transactions and Use Tax	9,059,000
755	City of Parlier Transactions and Use Tax	1,336,000
679	City of Pasadena Transactions and Use Tax	32,316,000
890	City of Paso Robles Supplemental Transactions and Use Tax	13,373,000
325	City of Paso Robles Transactions and Use Tax	6,700,000
913	City of Petaluma Transactions and Use Tax	16,125,000
201	City of Pico Rivera Transactions and Use Tax	12,522,000
384	City of Pinole 2014 Transactions and Use Tax	2,475,000
140	City of Pinole Transactions and Use Tax	2,477,000
185	City of Pismo Beach Transactions and Use Tax	2,014,000
287	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	6,056,000
689	City of Placentia Transactions and Use Tax	8,735,000
070	City of Placerville Public Safety Transactions and Use Tax	1,450,000
245	City of Placerville Special Transactions and Use Tax	1,450,000
456	City of Placerville Special Transactions and Use Tax for Water, Sewer, Storm Drain, and Streets Facilities	2,916,000
454	City of Pleasant Hill Transactions and Use Tax	5,452,000
085	City of Point Arena Transactions and Use Tax	65,000

Please note: Detail may not compute to total due to rounding. See page 60 for footnotes.



TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax Fiscal Year 2023-24, City Districts (5 of 6)

District Code	City Special Districts ^a	Payments Distributed ^ь
667	City of Pomona Transactions and Use Tax	\$16,847,000
735	City of Port Hueneme Essential Services Transactions and Use Tax	3,261,000
214	City of Port Hueneme Transactions and Use Tax	1,629,000
733	City of Porterville 2018 Transactions and Use Tax	10,990,000
132	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	5,508,000
875	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	11,823,000
417	City of Rancho Cordova Transactions and Use Tax	11,876,000
424	City of Red Bluff 2014 Transactions and Use Tax	1,466,000
879	City of Redlands Transactions and Use Tax	19,915,000
715	City of Redwood City Transactions and Use Tax	13,635,000
176	City of Reedley Public Safety Transactions and Use Tax	1,723,000
777	City of Reedley Transactions and Use Tax	2,581,000
386	City of Richmond 2014 Transactions and Use Tax	11,034,000
095	City of Richmond Transactions and Use Tax	11,044,000
463	City of Ridgecrest Public Safety and City Services Transactions and Use Tax	6,251,000
291	City of Ridgecrest Temporary Transactions and Use Tax	8,000
390	City of Rio Dell Transactions and Use Tax	376,000
338	City of Rio Vista General Transactions and Use Tax	14.000
518	City of Riverside Transactions and Use Tax	82,234,000
233	City of Rohnert Park Transactions and Use Tax	5,630,000
697	City of Roseville Transactions and Use Tax	28,727,000
704	City of Sacramento 2018 Transactions and Use Tax	134,022,000
321	City of Sacramento Transactions and Use Tax	190,000
405	City of Salinas Measure G Transactions and Use Tax	34,523,000
128	City of Salinas Temporary Transactions and Use Tax	17,212,000
881	City of San Bernardino 2020 Transactions and Use	51,243,000
	Tax	
148	City of San Bernardino Transactions and Use Tax	70,000
765	City of San Bruno Transactions and Use Tax	3,926,000
853	City of San Fernando Local Transactions and Use Tax City of San Fernando Temporary Transactions and	4,927,000
347	Use Tax	33,000
799	City of San Gabriel Transactions and Use Tax	5,174,000
873	City of San Jacinto Transactions and Use Tax	7,542,000
444	City of San Jose Transactions and Use Tax	56,836,000
106	City of San Juan Bautista Transactions and Use Tax	397,000
379	City of San Leandro 2015 Transactions and Use Tax	14,643,000
237	City of San Leandro Transactions and Use Tax	3,000
892	City of San Luis Obispo Community Services and Investment Transactions and Use Tax	30,784,000
157	City of San Luis Obispo Essential Services Transactions and Use Tax	71,000
225	City of San Mateo Transactions and Use Tax	6,971,000
367	City of San Pablo Emergency Medical Services Transactions and Use Tax	1,024,000
608	City of San Pablo Reduction Transactions and	11,000
289	Use Tax City of San Pablo Transactions and Use Tax	_
861	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use	4,738,000
	Tax	
125	City of San Rafael Transactions and Use Tax	6,000

District		Payments
Code	City Special Districts ^a	Distributed ^b
359	City of San Rafael Transactions and Use Tax	\$14,490,000
411	City of Sand City 2015 General Purpose Transactions and Use Tax	14,000
105	City of Sand City General Purpose Transactions and Use Tax	1,000
178	City of Sanger Public Safety Transactions and Use \ensuremath{Tax}	3,595,000
691	City of Santa Ana Transactions and Use Tax	83,647,000
624	City of Santa Barbara Infrastructure Service Transactions and Use Tax	31,110,000
645	City of Santa Cruz 2018 Transactions and Use Tax	4,035,000
158	City of Santa Cruz Replacement Transactions and Use Tax	8,142,000
089	City of Santa Cruz Transactions and Use Tax	-
671	City of Santa Fe Springs 2018 Transactions and Use Tax	17,289,000
717	City of Santa Maria Public Safety Transactions and Use Tax	25,468,000
294	City of Santa Maria Transactions and Use Tax	7,000
471	City of Santa Monica 2017 Transactions and Use Tax	35,613,000
249	City of Santa Monica Transactions and Use Tax	93,000
572	City of Santa Paula Transactions and Use Tax	4,415,000
263	City of Santa Rosa 2010 Transactions and Use Tax	22,000
731	City of Santa Rosa 2018 Transactions and Use Tax	19,000
958	City of Santa Rosa 2020 Transactions and Use Tax	23,644,000
119	City of Santa Rosa Public Safety Transactions and Use Tax	11,740,000
392	City of Sausalito 2014 Transactions and Use Tax	44,000
809	City of Scotts Valley 2020 Transactions and Use Tax	4,506,000
363	City of Scotts Valley Temporary Transactions and Use Tax	8,000
129	City of Scotts Valley Transactions and Use Tax	-
215	City of Scotts Valley Transactions and Use Tax	-
693	City of Seal Beach Transactions and Use Tax	6,375,000
604	City of Seaside 2017 Transactions and Use Tax	3,229,000
180	City of Seaside Transactions and Use Tax	6,498,000
117	City of Sebastopol Community Transactions and Use Tax	771,000
344	City of Sebastopol Increase in Community Transactions and Use Tax	1,551,000
082	City of Sebastopol Transactions and Use Tax	-
168	City of Selma Public Safety Transactions and Use Tax	2,715,000
759	City of Sierra Madre Transactions and Use Tax	986,000
855	City of Signal Hill Transactions and Use Tax	6,655,000
867	City of Soledad General Services Transactions and Use Tax	1,170,000
292	City of Soledad Temporary Emergency Transactions and Use Tax	2,356,000
296	City of Sonoma Transactions and Use Tax	2,697,000
093	City of Sonora Transactions and Use Tax	2,291,000
857	City of South El Monte Essential Services Protection Measure	1,493,000
251	City of South El Monte Vital City Services Protection Transactions and Use Tax	3,025,000
181	City of South Gate Transactions and Use Tax	14,299,000
835	City of South Lake Tahoe 2021 Transactions and Use Tax	8,017,000
097	City of South Lake Tahoe Transactions and Use Tax	4,011,000
761	City of South Pasadena Transactions and Use Tax	2,994,000
437	City of South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	15,554,000

Please note: Detail may not compute to total due to rounding.

See page 60 for footnotes.

TABLE 21C—Payments Distributed to Special Taxing Jurisdictions From Transactions and Use Tax Fiscal Year 2023-24, City Districts (6 of 6)

District Code	City Special Districts ^a	Payments Distributed ^b
500	City of St. Helena Transactions and Use Tax	\$2,011,000
413	City of Stanton Transactions and Use Tax	7,111,000
111	City of Stockton Public Safety Transactions and Use Tax	15,182,000
537	City of Stockton Special Library and Recreation Transactions and Use Tax	15,161,000
361	City of Stockton Transactions and Use Tax	45,979,000
554	City of Suisun City Transactions and Use Tax	3,809,000
974	City of Taft Measure A	2,440,000
A24	City of Tehachapi Transactions and Use Tax Measure S	5,121,000
522	City of Temecula Transactions and Use Tax	37,460,000
256	City of Tracy Transactions and Use Tax	21,000
535	City of Tracy Transactions and Use Tax	12,237,000
092	City of Trinidad General Revenue Transactions and Use Tax	-
196	City of Trinidad Transactions and Use Tax	175,000
133	City of Tulare Transactions and Use Tax	8,565,000
919	City of Turlock 911 Emergency and Community Services Transactions and Use Tax	14,989,000
479	City of Ukiah 2017 Transactions and Use Tax	3,368,000
122	City of Ukiah Transactions and Use Tax	3,376,000
239	City of Union City Transactions and Use Tax	7,055,000
556	City of Vacaville 2017 Transactions and Use Tax	21,532,000
340	City of Vacaville Transactions and Use Tax	14,000
276	City of Vallejo Transactions and Use Tax	20,486,000
573	City of Ventura City Transactions and Use Tax	16,775,000
811	City of Vernon Transactions and Use Tax	5,245,000
883	City of Victorville Public Safety and Essential Services Transactions and Use Tax	29,175,000
091	City of Visalia Public Safety Transactions and Use Tax	9,087,000
570	City of Visalia Transactions and Use Tax	18,290,000
150	City of Vista Transactions and Use Tax	11,901,000
464	City of Wasco Transactions and Use Tax	3,422,000
371	City of Watsonville Public Safety Transactions and Use Tax	5,190,000
160	City of Watsonville Transactions and Use Tax	2,578,000
432	City of Weed Transactions and Use Tax	344,000
859	City of West Hollywood Transactions and Use Tax City of West Sacramento 2018 Transactions and	14,791,000
737	Use Tax	5,100,000
081	City of West Sacramento Transactions and Use Tax	10,315,000
574	City of West Sacramento Transactions and Use Tax	5,108,000
509	City of Westminster Transactions and Use Tax	110,000
265	City of Wheatland Transactions and Use Tax	697,000
801	City of Whittier Transactions and Use Tax	13,556,000
702	City of Wildomar Transactions and Use Tax	5,730,000
139	City of Williams Transactions and Use Tax	925,000
863	City of Willits Emergency Funding Transactions and Use Tax	1,412,000
084	City of Willits Road System Transactions and Use Tax	942,000
626	City of Woodlake Transactions and Use Tax City of Woodland General Revenue Transactions and	894,000
075 235	Use Tax City of Woodland Supplemental Transactions and	- 3,870,000
200	Use Tax	3,870,000

District Code	City Special Districts ^a	Payments Distributed ^b
138	City of Woodland Transactions and Use Tax	\$7,800,000
553	City of Yreka Transactions and Use Tax	1,438,000
833	Crescent City Transactions and Use Tax	2,297,000
A18	Ferndale Transactions and Use Tax Measure N	246,000
A54	Galt General Transactions and Use Tax Measure Q	4,596,000
A07	Long Beach Measure A	62,104,000
A40	Mendocino County Essential Services Transactions and Use Tax Measure P Mendocino County Transactions and Use Tax	4,911,000
A38	Mendocino county mansactions and ose tax Measure B	2,425,000
A39	Mendocino County Transactions and Use Tax Measure O	4,911,000
A76	Mendota General Transactions and Use Tax Measure H	1,039,000
A30	Monterey Park Transactions and Use Tax Measure MP	8,992,000
A05	Pacific Grove Measure A	4,040,000
A22	Ridgecrest Temporary Transactions and Use Tax Measure P	6,229,000
986	Rio Vista 2022 Measure O	1,401,000
A34	San Anselmo 2023 Transactions and Use Tax Measure J	2,558,000
988	San Pablo 2022 Measure S	2,058,000
A48	Sand City 2023 General Transactions and Use Tax Measure L	4,709,000
A36	Sausalito 2023 Transactions and Use Tax Measure L	2,828,000
A60	Solana Beach Transactions and Use Tax Measure S	5,004,000
A66	Solvang Transactions and Use Tax Measure U2022	2,457,000
193	Sonoma Marin Area Rail Transit District	49,081,000
A74	Sonora Essential Services Transactions and Use Tax Measure Y	4,637,000
990	Susanville Measure P	2,291,000
991	Torrance Measure SST	25,823,000
639	Town of Corte Madera 2018 Transactions and Use Tax	4,195,000
353	Town of Corte Madera Transactions and Use Tax	39,000
477	Town of Fairfax 2017 Transactions and Use Tax	1,085,000
267	Town of Fairfax Transactions and Use Tax	9,000
513	Town of Loomis Transactions and Use Tax	699,000
183	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	2,223,000
300	Town of Moraga Transactions and Use Tax	2,681,000
381	Town of Paradise Temporary Transactions and Use Tax	1,346,000
357	Town of San Anselmo Transactions and Use Tax	25,000
369	Town of Truckee Trails Transactions and Use Tax	1,894,000
068	Town of Truckee Transactions and Use Tax	3,813,000
528	Town of Yucca Valley Essential Services Transactions and Use Tax	2,864,000
529	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	2,864,000
A70	Vallejo Additional Transactions and Use Tax Measure P	17,792,000
A14	Walnut Creek Transactions and Use Tax Measure O	12,689,000
A68	Watsonville Community Investment Transactions and Use Tax Measure R Westminster 2023 Transactions and Use Tax	5,145,000
A50	Measure Y	15,525,000
	Total, City Districts	\$3,787,450,000
	Grand Total, County and City Districts	\$14,270,889,000

Please note: Detail may not compute to total due to rounding.

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

^b These are the actual payments to the transactions and use tax districts and exclude administrative charges of \$117,240,600.



TABLE 21D—Transactions and Use Tax Rates and Effective Dates (1 of 10)

District Code	County Special Districts	Rate	Effective Start Date	Effective End Date
893	Alameda County Children's Health and Child Care Transactions and Use Tax	0.005	7/1/2021	6/30/2041
086	Alameda County Essential Health Care Services Transactions and Use Tax	0.005	7/1/2004	6/30/2034
926	Alameda County Transactions and Use Tax	0.005	7/1/2021	3/31/2031
010	Alameda County Transportation Authority	0.005	4/1/1987	3/31/2002
079	Alameda County Transportation Commission 2002	0.005	4/1/2002	3/31/2022
377	Alameda County Transportation Commission Transactions and Use Tax	0.005	4/1/2015	3/31/2045
194	Amador County Fire Protection and Emergency Medical Services Transactions and Use Tax	0.005	4/1/2009	-
045	Calexico Heffernan Memorial Hospital District	0.005	10/1/1992	3/31/2006
A10	Colusa County Transactions and Use Tax Measure A	0.005	4/1/2023	-
024	Contra Costa Transportation Authority	0.005	4/1/1989	3/31/2034
815	County of Contra Costa Transactions and Use Tax	0.005	4/1/2021	3/31/2041
258	County of Sonoma Measure F	0.003	4/1/2011	3/31/2031
047	Del Norte County District	0.005	7/1/1993	6/30/1998
388	Del Norte County Fairgrounds Transactions and Use Tax	0.003	4/1/2015	3/31/2022
831	Del Norte County Unincorporated Area Transactions and Use Tax	0.010	4/1/2021	-
071	Fresno County Public Library Transactions and Use Tax	0.001	4/1/1999	3/31/2029
012	Fresno County Transportation Authority	0.005	7/1/1987	6/30/2027
098	Fresno County Zoo Authority	0.001	4/1/2005	3/31/2040
389	Humboldt County Transactions and Use Tax	0.005	4/1/2015	-
029	Imperial County Local Transportation Authority	0.005	4/1/1990	3/31/2050
014	Inyo County Rural Counties Transactions and Use Tax	0.005	10/1/1988	-
A20	Kern County Unincorporated Transactions and Use Tax Measure K	0.010	4/1/2023	-
593	Los Angeles County Measure H (Homeless)	0.003	10/1/2017	9/30/2027
217	Los Angeles County Metro Transportation Authority	0.005	7/1/2009	6/30/2039
576	Los Angeles County Traffic Improvement Plan	0.005	7/1/2017	6/30/2039
005	Los Angeles County Transportation Commission	0.005	7/1/1982	-
035	Los Angeles County Transportation Commission	0.005	4/1/1991	-
144	Madera County 2006 Transportation Authority	0.005	4/1/2007	3/31/2027
034	Madera County Transportation Authority	0.005	10/1/1990	9/30/2005
993	Marin County Parks Measure A	0.003	10/1/2022	9/30/2031
310	Marin Parks/Open Space/Farmland Preservation Transactions and Use Tax	0.003	4/1/2013	3/31/2022
076	Mariposa County Healthcare Authority	0.005	7/1/2000	6/30/2004
103	Mariposa County Healthcare Transactions and Use Tax	0.005	4/1/2005	3/31/2025
A03	Mariposa County Measure O	0.010	10/1/2022	9/30/2062
614	Mendocino County Mental Health Treatment Act Tax	0.005	4/1/2018	3/31/2023
269	Mendocino Library Special Transactions and Use Tax	0.001	4/1/2012	3/31/2023
481	Merced County Transporartion Authority	0.005	4/1/2017	3/31/2047
009	Metropolitan Transportation Commission	0.001	4/1/1970	-
486	Monterey Transportation Safety Transactions and Use Tax	0.004	4/1/2017	3/31/2047
394	Monterey-Salinas MST Special Transit District	0.001	4/1/2015	3/31/2030
634	MTC: AC Transit	0.500	1/1/1990	-
633	MTC: SF Muni	0.500	1/1/1990	-
065	Napa County Flood Protection Authority Tax	0.005	7/1/1998	6/30/2018
631	Napa Valley Transportation Authority	0.005	7/1/2018	6/30/2043
067	Nevada County Public Library Transactions and Use Tax	0.001	10/1/1998	3/31/2017
502	Nevada County Public Library Transactions and Use Tax	0.003	4/1/2017	3/31/2032
037	Orange County Local Transportation Authority	0.005	4/1/1991	3/31/2041
026	Riverside County Transportation Commission	0.005	7/1/1989	6/30/2039
023	Sacramento Transportation Authority	0.005	4/1/1989	3/31/2039
015	San Benito County Council of Governments	0.005	1/1/1989	12/31/1998

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (2 of 10)

District Code	County Special Districts	Rate	Effective Start Date	Effective End Date
053	San Benito County General Fund Augmentation	0.005	1/1/1994	12/31/1997
706	San Benito County Safety Transactions and Use Tax	0.010	4/1/2019	3/31/2049
031	San Bernardino County Transportation Authority	0.005	4/1/1990	3/31/2040
013	San Diego County Regional Transportation Commission	0.005	4/1/1988	3/31/2048
008	San Francisco BART District	0.004	4/1/1970	-
051	San Francisco County Public Finance Authority	0.003	10/1/1993	-
027	San Francisco County Transportation Authority	0.005	4/1/1990	-
043	San Francisco Educational Finance Authority	0.003	2/1/1992	6/30/1993
038	San Joaquin County Transportation Authority	0.005	4/1/1991	3/31/2041
742	San Mateo County Additional Transit District Tax	0.005	7/1/2019	3/31/2049
326	San Mateo County Retail Transactions and Use Tax	0.005	4/1/2013	3/31/2043
002	San Mateo County Transit District	0.005	7/1/1982	-
018	San Mateo County Transportation Authority	0.005	1/1/1989	12/31/2033
030	Santa Barbara County Local Transportation Authority	0.005	4/1/1990	3/31/2040
331	Santa Clara County Retail Transactions and Use Tax	0.001	4/1/2013	-
006	Santa Clara County Traffic Authority	0.005	4/1/1985	3/31/1995
063	Santa Clara County Transactions and Use Tax	0.005	4/1/1997	3/31/2006
003	Santa Clara County Transit District	0.005	10/1/1976	-
123	Santa Clara Valley Transportation Authority	0.005	4/1/2006	3/31/2036
280	Santa Clara VTA BART Operating and Maintenance Transactions and Use Tax	0.001	7/1/2012	6/30/2042
040	Santa Cruz County Earthquake Recovery Bond	0.005	4/1/1991	3/31/1997
061	Santa Cruz County Public Library Transactions and Use Tax	0.003	4/1/1997	-
547	Santa Cruz County Transportation Transactions and Use Tax	0.005	4/1/2017	3/31/2047
723	Santa Cruz County Unincorporated Area Transactions and Use Tax	0.005	4/1/2019	3/31/2031
004	Santa Cruz Metropolitan Transit District	0.005	1/1/1979	-
543	Silicon Valley Transportation Solutions Tax	0.005	4/1/2017	3/31/2047
066	Solano County Public Library Transactions and Use Tax	0.001	10/1/1998	9/30/2030
558	Sonoma County Library Maintenance, Restoration, and Enhancement Act	0.001	4/1/2017	3/31/2027
900	Sonoma County Mental Health and Homeless Services Transactions and Use Tax	0.003	4/1/2021	3/31/2031
039	Sonoma County Open Space Authority	0.003	4/1/1991	3/31/2011
725	Sonoma County Park and Safety Transactions and Use Tax	0.001	4/1/2019	3/31/2029
115	Sonoma County Transportation Authority	0.003	4/1/2005	3/31/2025
059	Stanislaus County Library Transactions and Use Tax	0.001	7/1/1995	6/30/2030
566	Stanislaus Measure L Local Roads First Transportation Measure	0.005	4/1/2017	3/31/2042
102	Transportation Authority of Marin County	0.005	4/1/2005	3/31/2049
060	Tulare County Transactions and Use Tax	0.005	10/1/1995	12/31/1997
162	Tulare County Transportation Authority	0.005	4/1/2007	3/31/2037
739	Yuba County Unincorporated Area Transactions and Use Tax	0.010	4/1/2019	3/31/2029



TABLE 21D—Transactions and Use Tax Rates and Effective Dates (3 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
957	2020 Peninsula Corridor Joint Powers Board Retail Transactions and Use Tax	0.001	7/1/2021	6/30/2051
965	Alameda County Transportation Commission 2022 Measure BB	0.005	4/1/2022	3/31/2045
A46	Atwater 2022 Transactions and Use Tax Measure B	0.010	4/1/2023	-
A26	Baldwin Park Transactions and Use Tax Measure BP	0.008	4/1/2023	-
A16	Blue Lake Essential Services Transactions and Use Tax Measure R	0.010	4/1/2023	-
647	City of Alameda Transactions and Use Tax	0.005	4/1/2019	-
298	City of Albany Transactions and Use Tax	0.005	4/1/2013	-
779	City of Alhambra Transactions and Use Tax	0.008	7/1/2020	-
373	City of Anderson Transactions and Use Tax	0.005	10/1/2014	-
650	City of Angels Camp Transactions and Use Tax	0.005	4/1/2019	-
651	City of Antioch Increase Transactions and Use Tax	0.010	4/1/2019	3/31/2039
349	City of Antioch Transactions and Use Tax	0.005	4/1/2014	3/31/2019
753	City of Arcadia Transactions and Use Tax	0.008	1/1/2020	-
195	City of Arcata Transactions and Use Tax	0.008	4/1/2009	3/31/2029
154	City of Arroyo Grande Transactions and Use Tax	0.005	4/1/2007	-
198	City of Arvin Transactions and Use Tax	0.010	4/1/2009	-
887	City of Atascadero Essential Services Transactions and Use Tax	0.010	4/1/2021	-
419	City of Atascadero Transactions and Use Tax	0.005	4/1/2015	3/31/2027
346	City of Atwater Public Safety Transactions and Use Tax	0.005	7/1/2013	3/31/2023
077	City of Avalon Municipal Hospital and Clinic Transactions and Use Tax	0.005	10/1/2000	-
A25	City of Avenal Transactions and Use Tax Measure A	0.010	4/1/2023	-
781	City of Azusa Transactions and Use Tax	0.008	7/1/2020	-
741	City of Bakersfield Safety/Vital City Services Transactions and Use Tax	0.010	4/1/2019	-
709	City of Barstow Transactions and Use Tax	0.010	4/1/2019	-
839	City of Bell Gardens Transactions and Use Tax	0.008	4/1/2021	-
841 539	City of Bellflower Transactions and Use Tax City of Belmont Transactions and Use Tax	0.008	4/1/2021 4/1/2017	- 3/31/2047
422	City of Benicia Transactions and Use Tax	0.003	4/1/2017	5/51/204/
837	City of Bishop Community Safety and Essential Services Transactions and Use Tax	0.010	4/1/2013	-
813	City of Blythe Transactions and Use Tax	0.010	10/1/2020	-
A62	City of Brisbane Transactions and Use Tax Measure U	0.010	4/1/2023	-
661	City of Burbank Infrastructure Services Transactions and Use Tax	0.008	4/1/2019	-
622	City of Burlingame Essential Services Transactions and Use Tax	0.003	4/1/2018	-
229	City of Calexico General Fund Transactions and Use Tax	0.005	10/1/2010	9/30/2030
211	City of Campbell Vital City Services, Maintenance, and Protection Transactions and Use Tax	0.003	4/1/2009	-
334	City of Capitola Permanent Retail Transactions and Use Tax	0.003	4/1/2013	-
113	City of Capitola Transactions and Use Tax	0.003	4/1/2005	12/31/2027
803	City of Carmel-by-the-Sea 2020 Transactions and Use Tax	0.015	7/1/2020	6/30/2040
315	City of Carmel-by-the-Sea Transactions and Use Tax	0.010	4/1/2013	6/30/2020
719	City of Carpinteria Local Transactions and Use Tax	0.013	4/1/2019	-
843	City of Carson Essential Services Transactions and Use Tax	0.008	7/1/2021	-
231	City of Cathedral City Transactions and Use Tax	0.010	10/1/2010	-
172	City of Ceres Public Safety Transactions and Use Tax	0.005	4/1/2008	-
A09	City of Chico Transactions and Use Tax Measure H	0.010	4/1/2023	-
681	City of Chowchilla Public Safety Transactions and Use Tax	0.010	4/1/2019	3/31/2027
643	City of Chula Vista 2018 Transactions and Use Tax	0.005	10/1/2018	-
531	City of Chula Vista Temporary Transactions and Use Tax	0.005	4/1/2017	3/31/2027
058	City of Clearlake Public Safety Transactions and Use Tax	0.005	7/1/1995	-
467	City of Clearlake Road Maintenance and Improvement Transactions and Use Tax	0.010	4/1/2017	3/31/2037
073	City of Clovis Public Safety Transactions and Use Tax	0.003	4/1/2000	9/30/2008
415	City of Coachella Transactions and Use Tax	0.010	4/1/2015	-
655	City of Coalinga General Transactions and Use Tax	0.010	4/1/2019	3/31/2029
A56	City of Colton Transactions and Use Tax	0.010	4/1/2023	-
A11	City of Colusa Transactions and Use Tax Measure B	0.010	4/1/2023	3/31/2027
845	City of Commerce 2021 Transactions and Use Tax	0.003	4/1/2021	-

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (4 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
306	City of Commerce Transactions and Use Tax	0.005	4/1/2013	
448	City of Compton Transactions and Use Tax	0.010	10/1/2016	-
818	City of Concord 2021 Transactions and Use Tax	0.010	4/1/2021	-
241	City of Concord Transactions and Use Tax	0.005	4/1/2011	3/31/2021
603	City of Corcoran Transactions and Use Tax	0.010	10/1/2017	-
446	City of Corning Transactions and Use Tax	0.005	10/1/2016	-
937	City of Corona Transactions and Use Tax	0.010	7/1/2021	-
374	City of Cotati 2014 Transactions and Use Tax	0.010	10/1/2014	-
227	City of Cotati Transactions and Use Tax	0.005	10/1/2010	9/30/2014
663	City of Covina 2018 Transactions and Use Tax	0.008	4/1/2019	-
677	City of Cudahy Temporary Transactions and Use Tax	0.008	4/1/2019	3/31/2029
304	City of Culver City Essential City Services Transactions and Use Tax	0.005	4/1/2013	3/31/2033
665	City of Culver City Safety and Protection Transactions and Use Tax	0.003	4/1/2019	-
894	City of Daly City Local Recovery and Relief Transactions and Use Tax	0.005	4/1/2021	-
088	City of Davis General Revenue Transactions and Use Tax	0.005	7/1/2004	9/30/2014
376	City of Davis Transactions and Use Tax	0.010	10/1/2014	_
533	City of Del Mar Transactions and Use Tax	0.010	4/1/2017	_
409	City of Del Rey Oaks General Transactions and Use Tax	0.005	4/1/2015	_
145	City of Del Rey Oaks Transactions and Use Tax	0.010	4/1/2007	_
170	City of Delano Transactions and Use Tax	0.010	4/1/2008	3/31/2028
131	City of Dinuba Police and Fire Protection Transactions and Use Tax	0.008	4/1/2006	5/51/2020
				-
473	City of Downey Transactions and Use Tax	0.005	4/1/2017	3/31/2037
783	City of Duarte Transactions and Use Tax	0.008	7/1/2020	-
439	City of Dunsmuir Transactions and Use Tax	0.005	4/1/2016	3/31/2026
541	City of East Palo Alto Transactions and Use Tax	0.005	4/1/2017	-
109	City of El Cajon Public Safety Facilities Transactions and Use Tax	0.005	4/1/2005	3/31/2015
207	City of El Cajon Service Preservation Transactions and Use Tax	0.005	4/1/2009	3/31/2029
461	City of El Centro Transactions and Use Tax	0.005	4/1/2017	6/30/2047
382	City of El Cerrito 2015 Transactions and Use Tax	0.010	4/1/2015	3/31/2027
174	City of El Cerrito Street Improvement Transactions and Use Tax	0.005	7/1/2008	-
243	City of El Cerrito Transactions and Use Tax	0.005	4/1/2011	3/31/2015
199	City of El Monte Transactions and Use Tax	0.005	4/1/2009	3/31/2029
A52	City of Elk Grove Transactions and Use Tax Measure E	0.010	4/1/2023	-
771	City of Emeryville Police, Fire, and Child Care Transactions and Use Tax	0.003	7/1/2020	-
935	City of Eureka 2021 Supplemental Transactions and Use Tax	0.013	7/1/2021	-
247	City of Eureka Supplemental Transactions and Use Tax	0.005	4/1/2011	6/30/2021
197	City of Eureka Transactions and Use Tax	0.003	4/1/2009	-
921	City of Exeter 2020 Transactions and Use Tax	0.010	4/1/2021	-
336	City of Fairfield Transactions and Use Tax	0.010	4/1/2013	3/31/2033
628	City of Farmersville 2018 Transactions and Use Tax	0.005	4/1/2018	-
121	City of Farmersville Transactions and Use Tax	0.005	4/1/2005	-
283	City of Fort Bragg C.V. Starr Center Special Transactions and Use Tax	0.005	7/1/2012	-
094	City of Fort Bragg Maintain City Streets Transactions and Use Tax	0.005	1/1/2005	-
459	City of Fortuna Police and Essential Services Transactions and Use Tax	0.008	4/1/2017	3/31/2033
511	City of Fountain Valley Transactions and Use Tax	0.010	4/1/2017	3/31/2037
657	City of Fowler Transactions and Use Tax	0.010	4/1/2019	-
960	City of Fresno Clean and Safe Parks Transactions and Use Tax	0.004	7/1/2021	6/30/2051
205	City of Galt Public Safety Transactions and Use Tax	0.005	4/1/2009	-
695	City of Garden Grove 2018 Transactions and Use Tax	0.010	4/1/2019	-
785	City of Gardena Transactions and Use Tax	0.008	7/1/2020	_
673	City of Cardena Hansactions and Use Tax	0.008	4/1/2019	
751	City of Glendora Transactions and Use Tax	0.008	7/1/2019	_
A78	City of Goleta Transactions and Use Tax	0.010	1/1/2024	_
407	City of Goleta transactions and Use Tax	0.005	4/1/2015	3/31/2021
	· · ·	0.003		
865	City of Gonzales Temporary 2021 Transactions and Use Tax	0.010	4/1/2021	3/31/2044

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (5 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
641	City of Grass Valley 2018 Transactions and Use Tax	0.010	10/1/2018	-
317	City of Grass Valley Transactions and Use Tax	0.005	4/1/2013	9/30/2018
435	City of Greenfield 2015 Transactions and Use Tax	0.008	4/1/2016	3/31/2027
293	City of Greenfield Transactions and Use Tax	0.010	10/1/2012	-
925	City of Grover Beach Community Transactions and Use Tax	0.015	4/1/2021	-
155	City of Grover Beach Transactions and Use Tax	0.005	4/1/2007	3/31/2021
896	City of Guadalupe Essential Services Transactions and Use Tax	0.010	4/1/2021	-
420	City of Guadalupe Transactions and Use Tax	0.003	4/1/2015	3/31/2021
224	City of Gustine Community Enhancement to Services Transactions and Use Tax	0.005	4/1/2010	-
329	City of Half Moon Bay Transactions and Use Tax	0.005	4/1/2013	3/31/2016
787	City of Hawaiian Gardens Transactions and Use Tax	0.008	10/1/2020	-
610	City of Hawthorne Transactions and Use Tax	0.008	4/1/2018	-
365	City of Hayward Transactions and Use Tax	0.005	10/1/2014	12/31/2034
342	City of Healdsburg Transactions and Use Tax	0.005	4/1/2013	-
514	City of Hemet Transactions and Use Tax	0.010	4/1/2017	3/31/2027
285	City of Hercules Temporary Transactions and Use Tax	0.005	10/1/2012	-
171	City of Hollister Transactions and Use Tax	0.010	4/1/2008	3/31/2038
637	City of Huntington Park Transactions and Use Tax	0.008	10/1/2018	_
351	City of Huron Public Safety Special Transactions and Use Tax	0.010	4/1/2014	-
885	City of Imperial Beach Emergency Response and Vital Transactions and Use Tax	0.010	4/1/2021	-
516	City of Indio Transactions and Use Tax	0.010	4/1/2017	-
142	City of Inglewood Vital City Services Transactions and Use Tax	0.005	4/1/2007	-
763	City of Irwindale Transactions and Use Tax	0.008	4/1/2020	-
984	City of Isleton Measure B	0.005	4/1/2022	3/31/2027
983	City of Isleton Measure L	0.005	4/1/2022	3/31/2027
442	City of Isleton Special Transactions and Use Tax	0.005	10/1/2016	9/30/2021
526	City of Isleton Transactions and Use Tax	0.005	4/1/2017	3/31/2022
659	City of Kerman Transactions and Use Tax	0.010	4/1/2019	5/51/2022
685	City of King City General Transactions and Use Tax	0.010	4/1/2019	3/31/2029
401	City of King City Transactions and Use Tax	0.010	4/1/2015	3/31/2019
635	City of Kingsburg Transactions and Use Tax	0.005	10/1/2018	9/30/2028
203	City of La Habra Transactions and Use Tax	0.010	4/1/2009	12/31/2028
203	•	0.003		
308	City of La Mesa Transactions and Use Tax City of La Mirada Transactions and Use Tax	0.008	4/1/2009 4/1/2013	3/31/2029 3/31/2018
	City of La Palma Transactions and Use Tax	0.010		3/31/2018
507	-		4/1/2017	-
669	City of La Puente Safety and Protection Transactions and Use Tax	0.005	4/1/2019	-
520	City of La Quinta Transactions and Use Tax	0.010	4/1/2017	-
789	City of La Verne Transactions and Use Tax	0.008	7/1/2020	-
134	City of Laguna Beach Temporary Transactions and Use Tax	0.005	7/1/2006	6/30/2009
871	City of Lake Elsinore Transactions and Use Tax	0.010	4/1/2021	-
465	City of Lakeport Public Safety and Essential City Services Transactions and Use Tax	0.010	4/1/2017	-
101	City of Lakeport Transactions and Use Tax	0.005	4/1/2005	-
791	City of Lakewood Transactions and Use Tax	0.008	7/1/2020	-
847	City of Lancaster Transactions and Use Tax	0.008	4/1/2021	-
612	City of Larkspur Essential Transactions and Use Tax	0.008	4/1/2018	-
A32	City of Larkspur Transactions and Use Tax Measure G	0.003	4/1/2023	-
355	City of Larkspur Transactions and Use Tax	0.005	4/1/2014	3/31/2018
323	City of Lathrop Public Safety/Essential City Services Transactions and Use Tax	0.010	4/1/2013	-
675	City of Lawndale Vital City Services Transactions and Use Tax	0.008	4/1/2019	-
606	City of Lindsay Transactions and Use Tax	0.010	10/1/2017	-
713	City of Lodi 2018 Transactions and Use Tax	0.005	4/1/2019	-
849	City of Lomita Local Transactions and Use Tax	0.008	4/1/2021	-
807	City of Lompoc Transactions and Use Tax	0.010	7/1/2020	6/30/2035
440	City of Long Beach Transactions and Use Tax Measure A	0.010	1/1/2017	12/31/2022
869	City of Los Alamitos Transactions and Use Tax	0.015	4/1/2021	-

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (6 of 10)

104 City of Los Banos Public Safety Transactions and Use Tax 0.005 4/1/2005 721 City of Los Gatos Transactions and Use Tax 0.001 4/1/2019 3/3 469 City of Loy Gatos Transactions and Use Tax 0.010 4/1/2017 4/1/2017 475 City of Madrea Transactions and Use Tax 0.005 4/1/2017 4/1/2017 428 City of Malibu Transactions and Use Tax Measure MC 0.005 4/1/2017 3/3 152 City of Marina New Transactions and Use Tax 0.011 4/1/2017 3/3 255 City of Marina Transactions and Use Tax 0.015 4/1/2017 3/3 452 City of Marinez Road Maintenance and Improvement Transactions and Use Tax 0.005 4/1/2017 3/3 453 City of Marinez Transactions and Use Tax 0.005 4/1/2019 3/3 454 City of Marinez Transactions and Use Tax 0.005 4/1/2017 3/3 455 City of Marinez Transactions and Use Tax 0.005 4/1/2019 3/3 457 City of Merinez Transactions and Use Tax 0.001 4/1/2019	
104 City of Los Banos Public Safety Transactions and Use Tax 0.005 4/1/2005 721 City of Los Gatos Transactions and Use Tax 0.001 4/1/2019 3/3 469 City of Los Gatos Transactions and Use Tax 0.005 4/1/2017 4/1/2017 475 City of Madera Transactions and Use Tax 0.005 4/1/2017 4/1/2017 428 City of Malibu Transactions and Use Tax Measure MC 0.005 4/1/2019 3/3 152 City of Marina New Transactions and Use Tax 0.015 4/1/2019 3/3 255 City of Marina Transactions and Use Tax 0.010 4/1/2011 3/3 452 City of Marinez Road Maintenance and Improvement Transactions and Use Tax 0.005 4/1/2017 3/3 453 City of Marinez Road Maintenance and Improvement Transactions and Use Tax 0.005 4/1/2019 3/3 447 City of Marinez Transactions and Use Tax 0.005 4/1/2019 3/3 452 City of Marinez Transactions and Use Tax 0.005 4/1/2019 3/3 447 City of Marina Transactions and Use Tax 0.010	L/2039 - - - L/2034 L/2034 L/2032 L/2034 D/2026 - - - - -
721 City of Los Gatos Transactions and Use Tax 0.001 4/1/2019 3/3 469 City of Lynwood Transactions and Use Tax 0.010 4/1/2017 475 City of Madera Transactions and Use Tax 0.005 4/1/2017 428 City of Maltera Transactions and Use Tax 0.005 4/1/2023 152 City of Maiteca Public Safety Transactions and Use Tax 0.005 4/1/2019 3/3 687 City of Marina New Transactions and Use Tax 0.010 4/1/2019 3/3 255 City of Marina Transactions and Use Tax 0.010 4/1/2011 3/3 452 City of Marinez Road Maintenance and Improvement Transactions and Use Tax 0.005 4/1/2019 3/3 447 City of Marinez Transactions and Use Tax 0.010 4/1/2019 3/3 447 City of Merinez Transactions and Use Tax 0.010 4/1/2019 3/3 524 City of Mericed Transactions and Use Tax 0.010 4/1/2017 3/3 524 City of Moreced Transactions and Use Tax 0.003 4/1/2016 6/30 6398 City of Moligitas Public Services Transactions and Use Tax 0.0003 4/1/2020<	- - - 1/2034 1/2032 1/2034 0/2026 - - -
469 City of Lynwood Transactions and Use Tax 0.010 4/1/2017 475 City of Madera Transactions and Use Tax 0.005 4/1/2017 428 City of Malibu Transactions and Use Tax Measure MC 0.005 4/1/2023 152 City of Manteca Public Safety Transactions and Use Tax 0.015 4/1/2019 3/3 687 City of Marina New Transactions and Use Tax 0.015 4/1/2019 3/3 255 City of Marina Transactions and Use Tax 0.010 4/1/2011 3/3 452 City of Marinez Road Maintenance and Improvement Transactions and Use Tax 0.005 4/1/2019 3/3 447 City of Marinez Transactions and Use Tax 0.010 4/1/2019 3/3 453 City of Marinez Transactions and Use Tax 0.010 4/1/2019 3/3 447 City of Marinez Transactions and Use Tax 0.010 4/1/2019 3/3 421 City of Marinez Transactions and Use Tax 0.010 4/1/2017 4/1/2017 127 City of Merifee Transactions and Use Tax 0.003 4/1/2016 6/30 472 <td>- - - 1/2034 1/2032 1/2034 0/2026 - - -</td>	- - - 1/2034 1/2032 1/2034 0/2026 - - -
475City of Madera Transactions and Use Tax0.0054/1/2017A28City of Malibu Transactions and Use Tax Measure MC0.0054/1/2023152City of Manteca Public Safety Transactions and Use Tax0.0054/1/2017687City of Marina New Transactions and Use Tax0.0154/1/20193/3255City of Marina Transactions and Use Tax0.0104/1/20113/452City of Marina Transactions and Use Tax0.0054/1/20173/53City of Marine Znasactions and Use Tax0.0054/1/20193/54City of Martinez Transactions and Use Tax0.0054/1/20193/55City of Martinez Transactions and Use Tax0.0054/1/20193/54City of Martinez Transactions and Use Tax0.0054/1/20193/54City of Martinez Transactions and Use Tax0.0054/1/20193/54City of Martinez Transactions and Use Tax0.01010/1/20163/54City of Martsinez Transactions and Use Tax0.0104/1/20173/55City of Merfeel Transactions and Use Tax0.0104/1/20173/54City of Merfeel Transactions and Use Tax0.0104/1/20173/52City of Merifeel Transactions and Use Tax0.0054/1/20173/52City of Merced Transactions and Use Tax0.0034/1/20173/54City of Merced Transactions and Use Tax0.0034/1/20173/54City of Merced Transactions and Use Tax0.0034/1/20133/57City of Modesto Transactions and Use Tax <td>1/2019 1/2032 1/2034 0/2026 - - - -</td>	1/2019 1/2032 1/2034 0/2026 - - - -
A28City of Malibu Transactions and Use Tax Measure MC0.0054/1/2023152City of Manteca Public Safety Transactions and Use Tax0.0054/1/20193/3687City of Marina New Transactions and Use Tax0.0154/1/20193/3255City of Marina Transactions and Use Tax0.0104/1/20113/3452City of Marina Transactions and Use Tax0.0054/1/20193/3653City of Marinez Road Maintenance and Improvement Transactions and Use Tax0.0054/1/20193/3653City of Marinez Transactions and Use Tax0.0054/1/20193/3447City of Marinez Transactions and Use Tax0.01010/1/20169/30447City of Marinez Transactions and Use Tax0.0104/1/20034/1/2003524City of Meride Transactions and Use Tax0.0054/1/20103/3524City of Merced Transactions and Use Tax0.0034/1/20046/30698City of Milpitas Public Services Transactions and Use Tax0.0034/1/20043/3677City of Modesto Transactions and Use Tax0.0084/1/20043/3673City of Monrovia Transactions and Use Tax0.0034/1/20043/3674City of Monrovia Transactions and Use Tax0.0034/1/20043/3675City of Monrovia Transactions and Use Tax0.0034/1/20043/3675City of Monrovia Transactions and Use Tax0.0034/1/20043/3675City of Monrovia Transac	1/2019 1/2032 1/2034 0/2026 - - - -
152City of Manteca Public Safety Transactions and Use Tax0.0054/1/2007687City of Marina New Transactions and Use Tax0.0154/1/20193/3255City of Marina Transactions and Use Tax0.0104/1/20113/3452City of Martinez Road Maintenance and Improvement Transactions and Use Tax0.0054/1/20193/3653City of Martinez Transactions and Use Tax0.0054/1/20193/3653City of Martinez Transactions and Use Tax0.01010/1/20169/30447City of Martinez Transactions and Use Tax0.01010/1/20169/30447City of McFarland Transactions and Use Tax0.0104/1/20173/3524City of McFarland Transactions and Use Tax0.0104/1/20173/3524City of Merced Transactions and Use Tax0.0034/1/20166/33638City of Milpitas Public Services Transactions and Use Tax0.0034/1/20123/36472City of Modesto Transactions and Use Tax Measure H0.0104/1/20233/36473City of Monrovia Transactions and Use Tax0.0084/1/20203/36474City of Monrovia Transactions and Use Tax0.00084/1/20203/36475City of Monrovia Transactions and Use Tax0.0034/1/20203/36475City of Monrovia Transactions and Use Tax0.0034/1/20203/36476City of Monrovia Transactions and Use Tax0.0034/1/20203/36477City of	1/2019 1/2032 1/2034 0/2026 - - - -
687City of Marina New Transactions and Use Tax0.0154/1/20193/3255City of Marina Transactions and Use Tax0.0104/1/20113/3452City of Martinez Road Maintenance and Improvement Transactions and Use Tax0.0054/1/20173/3653City of Martinez Transactions and Use Tax0.0054/1/20193/3447City of Marysville Transactions and Use Tax0.01010/1/20169/30447City of McFarland Transactions and Use Tax0.0104/1/20234/1/2013524City of McFarland Transactions and Use Tax0.0104/1/20134/1/2014524City of Merced Transactions and Use Tax0.0054/1/20066/30524City of Merced Transactions and Use Tax0.0034/1/20143/3638City of Milpitas Public Services Transactions and Use Tax0.0034/1/20233/3757City of Monrovia Transactions and Use Tax0.0104/1/20233/3757City of Monrovia Transactions and Use Tax0.0104/1/20213/3757City of Monrovia Transactions and Use Tax0.0104/1/20213/3757City of Monrovia Transactions and Use Tax0.0104/1/20213/3757City of Monrovia T	1/2019 1/2032 1/2034 0/2026 - - - -
255City of Marina Transactions and Use Tax0.0104/1/20113/3452City of Martinez Road Maintenance and Improvement Transactions and Use Tax0.0054/1/20173/3653City of Martinez Transactions and Use Tax0.0054/1/20193/3447City of Marysville Transactions and Use Tax0.01010/1/20169/30447City of Merser Transactions and Use Tax0.01010/1/20169/30524City of McFarland Transactions and Use Tax0.0104/1/20176/30524City of Merced Transactions and Use Tax0.0054/1/20166/30524City of Merced Transactions and Use Tax0.0034/1/20173/3127City of Merced Transactions and Use Tax0.0034/1/20213/36898City of Milpitas Public Services Transactions and Use Tax0.0034/1/20213/3757City of Modesto Transactions and Use Tax0.0104/1/20233/3757City of Monrovia Transactions and Use Tax0.0084/1/20244/1/2024757City of Monrovia Transactions and Use Tax0.0104/1/20244/1/2024757City of Monrovia Transactions and Use Tax0.0104/1/20244/1/2024757City of Monrovia Transactions and Use Tax0.0104/1/20244/1/2024757City of Monrovia Transactions and Use Tax0.0034/1/20244/1/2024757City of Monrolair Essential Services Protection Transactions and Use Tax0.0034/1/2024 <tr <td=""></tr>	1/2019 1/2032 1/2034 0/2026 - - - -
452City of Martinez Road Maintenance and Improvement Transactions and Use Tax0.0054/1/20173/3653City of Martinez Transactions and Use Tax0.0054/1/20193/3447City of Marysville Transactions and Use Tax0.01010/1/20169/30421City of McFarland Transactions and Use Tax Measure M0.0104/1/20230.010524City of Menifee Transactions and Use Tax0.0104/1/20176/30127City of Merced Transactions and Use Tax0.0054/1/20166/30898City of Milpitas Public Services Transactions and Use Tax0.0034/1/20213/3A72City of Modesto Transactions and Use Tax0.0104/1/20233/3757City of Monrovia Transactions and Use Tax0.0084/1/20243/3877City of Monrovia Transactions and Use Tax0.0034/1/20243/3107City of Montclair Essential Services Protection Transactions and Use Tax0.0034/1/2024	1/2032 1/2034 0/2026 - - - 0/2024
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A21City of McFarland Transactions and Use Tax Measure M0.0104/1/2023524City of Menifee Transactions and Use Tax0.0104/1/2017127City of Merced Transactions and Use Tax0.0054/1/2006898City of Milpitas Public Services Transactions and Use Tax0.0034/1/2021A72City of Modesto Transactions and Use Tax0.0104/1/2023757City of Monrovia Transactions and Use Tax0.0084/1/2023877City of Monrovia Transactions and Use Tax0.0104/1/2020107City of Montclair Essential Services Protection Transactions and Use Tax0.0034/1/2021	- - 0/2024
524City of Menifee Transactions and Use Tax0.0104/1/2017127City of Merced Transactions and Use Tax0.0054/1/20066/30898City of Milpitas Public Services Transactions and Use Tax0.0034/1/20213/33A72City of Modesto Transactions and Use Tax Measure H0.0104/1/20233/33757City of Monrovia Transactions and Use Tax0.0084/1/2023877City of Montclair Essential Services Protection Transactions and Use Tax0.0104/1/2021107City of Montclair Transactions and Use Tax0.0034/1/2021	
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877City of Montclair Essential Services Protection Transactions and Use Tax0.0104/1/2021107City of Montclair Transactions and Use Tax0.0034/1/2005	-
107City of Montclair Transactions and Use Tax0.0034/1/2005	-
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793 City of Montebello Transactions and Use Tax 0.008 7/1/2020	-
805 City of Monterey 2020 Transactions and Use Tax 0.005 7/1/2020 6/30)/2029
403City of Monterey Special Transactions and Use Tax0.0104/1/20153/3	1/2027
889City of Morro Bay Local Recovery Transactions and Use Tax0.0154/1/2021	-
156 City of Morro Bay Transactions and Use Tax 0.005 4/1/2007 3/3	1/2021
266City of Mount Shasta Libraries Transactions and Use Tax0.00310/1/2011	-
700City of Murrieta Transactions and Use Tax0.0104/1/2019	-
136City of National City Transactions and Use Tax0.01010/1/20069/30)/2036
505City of Nevada City Fire and Police Transactions and Use Tax0.0044/1/2017	-
963 City of Nevada City Special Transactions and Use Tax Measure M 0.005 1/1/2022	-
146City of Nevada City Street Improvements Transactions and Use Tax0.0054/1/200712/3	1/2021
319City of Nevada City Transactions and Use Tax0.0044/1/20133/3	1/2018
450 City of Newark Transactions and Use Tax 0.005 4/1/2017 3/3	L/2042
698City of Norco Transactions and Use Tax0.0104/1/2019	-
795 City of Norwalk Transactions and Use Tax 0.008 7/1/2020	-
433 City of Novato 2016 Transactions and Use Tax 0.003 4/1/2016	-
253City of Novato Transactions and Use Tax0.0054/1/20113/3	1/2016
278City of Oakdale Transactions and Use Tax0.0054/1/20123/3	1/2031
711City of Oceanside Temporary Transactions and Use Tax0.0054/1/20193/3	L/2026
A58 City of Ontario Transactions and Use Tax Measure Q 0.010 4/1/2023	-
824City of Orinda Essential Services Transactions and Use Tax0.0104/1/20213/3	1/2041
302 City of Orinda Transactions and Use Tax 0.005 4/1/2013 3/3	1/2021
458 City of Orland Transactions and Use Tax 0.005 4/1/2017	-
649 City of Oroville Transactions and Use Tax 0.010 4/1/2019 3/3	L/2025
923 City of Oxnard 911 Safety Transactions and Use Tax 0.015 4/1/2021	-
	L/2029
)/2022
184 City of Pacific Grove Transactions and Use Tax 0.010 10/1/2008 9/30	
	L/2032
A64City of Pacifica Transactions and Use Tax Measure Y0.0054/1/20233/3620City of Palm Springs 2018 Transactions and Use Tax0.0054/1/2018	
A64City of Pacifica Transactions and Use Tax Measure Y0.0054/1/20233/3620City of Palm Springs 2018 Transactions and Use Tax0.0054/1/2018	L/2032 -
A64City of Pacifica Transactions and Use Tax Measure Y0.0054/1/20233/3620City of Palm Springs 2018 Transactions and Use Tax0.0054/1/20183/3274City of Palm Springs Transactions and Use Tax0.0104/1/20123/3851City of Palmdale Transactions and Use Tax0.0084/1/2021	L/2032 -
A64City of Pacifica Transactions and Use Tax Measure Y0.0054/1/20233/3620City of Palm Springs 2018 Transactions and Use Tax0.0054/1/20184/1/2018274City of Palm Springs Transactions and Use Tax0.0104/1/20123/3	L/2032 -
A64City of Pacifica Transactions and Use Tax Measure Y0.0054/1/20233/3620City of Palm Springs 2018 Transactions and Use Tax0.0054/1/20183/3274City of Palm Springs Transactions and Use Tax0.0104/1/20123/3851City of Palmdale Transactions and Use Tax0.0084/1/20213/3797City of Paramount Transactions and Use Tax0.0087/1/2020755City of Parlier Transactions and Use Tax0.0104/1/2021	L/2032 -
A64City of Pacifica Transactions and Use Tax Measure Y0.0054/1/20233/3620City of Palm Springs 2018 Transactions and Use Tax0.0054/1/20183/3274City of Palm Springs Transactions and Use Tax0.0104/1/20123/3851City of Palmdale Transactions and Use Tax0.0084/1/20213/3797City of Paramount Transactions and Use Tax0.0087/1/20201755City of Parlier Transactions and Use Tax0.0104/1/20201679City of Paraier Transactions and Use Tax0.0084/1/20201	L/2032 -

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (7 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
913	City of Petaluma Transactions and Use Tax	0.010	4/1/2021	-
201	City of Pico Rivera Transactions and Use Tax	0.010	4/1/2009	-
384	City of Pinole 2014 Transactions and Use Tax	0.005	4/1/2015	-
140	City of Pinole Transactions and Use Tax	0.005	4/1/2007	-
185	City of Pismo Beach Transactions and Use Tax	0.005	10/1/2008	3/31/2027
287	City of Pittsburg Preservation of Citywide Services Temporary Transactions and Use Tax	0.005	10/1/2012	6/30/2035
689	City of Placentia Transactions and Use Tax	0.010	4/1/2019	-
070	City of Placerville Public Safety Transactions and Use Tax	0.003	4/1/1999	-
245	City of Placerville Special Transactions and Use Tax	0.003	4/1/2011	3/31/2041
456	City of Placerville Special Transactions and Use Tax for Water, Sewer, Storm Drain, and Streets Facilities	0.005	4/1/2017	3/31/2037
454	City of Pleasant Hill Transactions and Use Tax	0.005	4/1/2017	3/31/2037
085	City of Point Arena Transactions and Use Tax	0.005	4/1/2004	-
667	City of Pomona Transactions and Use Tax	0.008	4/1/2019	-
735	City of Port Hueneme Essential Services Transactions and Use Tax	0.010	4/1/2019	-
214	City of Port Hueneme Transactions and Use Tax	0.005	4/1/2009	-
733	City of Porterville 2018 Transactions and Use Tax	0.010	4/1/2019	-
132	City of Porterville Public Safety, Police, and Fire Transactions and Use Tax	0.005	4/1/2006	_
875	City of Rancho Cordova Relief and Recovery 2020 Transactions and Use Tax	0.005	4/1/2021	-
417	City of Rancho Cordova Transactions and Use Tax	0.005	4/1/2015	-
424	City of Red Bluff 2014 Transactions and Use Tax	0.003	4/1/2015	3/31/2031
879	City of Redlands Transactions and Use Tax	0.010	4/1/2021	
715	City of Redwood City Transactions and Use Tax	0.015	4/1/2019	_
176	City of Reedley Public Safety Transactions and Use Tax	0.005	7/1/2008	-
777	City of Reedley Fability and Use Tax	0.005	7/1/2008	
386			4/1/2020	-
	City of Richmond 2014 Transactions and Use Tax	0.005		-
095	City of Richmond Transactions and Use Tax	0.005	4/1/2005	7/71/2025
463	City of Ridgecrest Public Safety and City Services Transactions and Use Tax	0.010	4/1/2017	3/31/2025
291	City of Ridgecrest Temporary Transactions and Use Tax	800.0	10/1/2012	3/31/2017
390	City of Rio Dell Transactions and Use Tax	0.010	4/1/2015	12/31/2024
338	City of Rio Vista General Transactions and Use Tax	0.008	4/1/2013	3/31/2022
518	City of Riverside Transactions and Use Tax	0.010	4/1/2017	3/31/2036
233	City of Rohnert Park Transactions and Use Tax	0.005	10/1/2010	-
697	City of Roseville Transactions and Use Tax	0.005	4/1/2019	-
704	City of Sacramento 2018 Transactions and Use Tax	0.010	4/1/2019	-
321	City of Sacramento Transactions and Use Tax	0.005	4/1/2013	3/31/2019
405	City of Salinas Measure G Transactions and Use Tax	0.010	4/1/2015	3/31/2030
128	City of Salinas Temporary Transactions and Use Tax	0.005	4/1/2006	-
881	City of San Bernardino 2020 Transactions and Use Tax	0.010	4/1/2021	-
148	City of San Bernardino Transactions and Use Tax	0.003	4/1/2007	3/31/2021
765	City of San Bruno Transactions and Use Tax	0.005	4/1/2020	-
853	City of San Fernando Local Transactions and Use Tax	0.008	4/1/2021	-
347	City of San Fernando Temporary Transactions and Use Tax	0.005	10/1/2013	3/31/2021
799	City of San Gabriel Transactions and Use Tax	0.008	7/1/2020	-
873	City of San Jacinto Transactions and Use Tax	0.010	4/1/2021	-
444	City of San Jose Transactions and Use Tax	0.003	10/1/2016	9/30/2031
106	City of San Juan Bautista Transactions and Use Tax	0.008	4/1/2005	-
379	City of San Leandro 2015 Transactions and Use Tax	0.005	4/1/2015	3/31/2045
237	City of San Leandro Transactions and Use Tax	0.003	4/1/2011	3/31/2015
892	City of San Luis Obispo Community Services and Investment Transactions and Use Tax	0.015	4/1/2021	-
157	City of San Luis Obispo Essential Services Transactions and Use Tax	0.005	4/1/2007	3/31/2021
225	City of San Mateo Transactions and Use Tax	0.003	4/1/2010	3/31/2048
367	City of San Pablo Emergency Medical Services Transactions and Use Tax	0.003	10/1/2014	-
608	City of San Pablo Reduction Transactions and Use Tax	0.003	10/1/2017	9/30/2022
289	City of San Pablo Transactions and Use Tax	0.005	10/1/2012	9/30/2017

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (8 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
861	City of San Rafael Emergency Preparedness and Essential Services Protection Transactions and Use Tax	0.003	4/1/2021	3/31/2030
125	City of San Rafael Transactions and Use Tax	0.005	4/1/2006	3/31/2014
359	City of San Rafael Transactions and Use Tax	0.008	4/1/2014	3/31/2034
411	City of Sand City 2015 General Purpose Transactions and Use Tax	0.010	4/1/2015	3/31/2023
105	City of Sand City General Purpose Transactions and Use Tax	0.005	4/1/2005	3/31/2015
178	City of Sanger Public Safety Transactions and Use Tax	0.008	7/1/2008	6/30/2028
691	City of Santa Ana Transactions and Use Tax	0.015	4/1/2019	3/31/2029
624	City of Santa Barbara Infrastructure Service Transactions and Use Tax	0.010	4/1/2018	-
645	City of Santa Cruz 2018 Transactions and Use Tax	0.003	10/1/2018	-
158	City of Santa Cruz Replacement Transactions and Use Tax	0.005	4/1/2007	-
089	City of Santa Cruz Transactions and Use Tax	0.003	7/1/2004	3/31/2007
671	City of Santa Fe Springs 2018 Transactions and Use Tax	0.010	4/1/2019	-
717	City of Santa Maria Public Safety Transactions and Use Tax	0.010	4/1/2019	-
294	City of Santa Maria Transactions and Use Tax	0.003	10/1/2012	3/31/2019
471	City of Santa Monica 2017 Transactions and Use Tax	0.010	4/1/2017	-
249	City of Santa Monica Transactions and Use Tax	0.005	4/1/2011	3/31/2017
572	City of Santa Paula Transactions and Use Tax	0.010	4/1/2017	3/31/2037
263	City of Santa Rosa 2010 Transactions and Use Tax	0.003	4/1/2011	6/30/2021
731	City of Santa Rosa 2018 Transactions and Use Tax	0.003	4/1/2019	6/30/2021
958	City of Santa Rosa 2020 Transactions and Use Tax	0.005	7/1/2021	6/30/2031
119	City of Santa Rosa Public Safety Transactions and Use Tax	0.003	4/1/2005	3/31/2045
392	City of Sausalito 2014 Transactions and Use Tax	0.005	4/1/2015	3/31/2023
809	City of Scotts Valley 2020 Transactions and Use Tax	0.013	7/1/2020	6/30/2032
363	City of Scotts Valley Temporary Transactions and Use Tax	0.005	4/1/2014	6/30/2020
129	City of Scotts Valley Transactions and Use Tax	0.005	4/1/2006	3/31/2009
215	City of Scotts Valley Transactions and Use Tax	0.003	4/1/2009	3/31/2011
693	City of Seal Beach Transactions and Use Tax	0.010	4/1/2019	-
604	City of Seaside 2017 Transactions and Use Tax	0.005	10/1/2017	-
180	City of Seaside Transactions and Use Tax	0.010	7/1/2008	-
117	City of Sebastopol Community Transactions and Use Tax	0.003	4/1/2005	-
344	City of Sebastopol Increase in Community Transactions and Use Tax	0.005	4/1/2013	-
082	City of Sebastopol Transactions and Use Tax	0.001	4/1/2003	3/31/2005
168	City of Selma Public Safety Transactions and Use Tax	0.005	4/1/2008	-
759	City of Sierra Madre Transactions and Use Tax	0.008	4/1/2020	-
855	City of Signal Hill Transactions and Use Tax	0.008	4/1/2021	_
867	City of Soledad General Services Transactions and Use Tax	0.005	4/1/2021	-
292	City of Soledad Temporary Emergency Transactions and Use Tax	0.010	10/1/2012	9/30/2032
296	City of Sonoma Transactions and Use Tax	0.005	10/1/2012	-
093	City of Sonora Transactions and Use Tax	0.005	1/1/2005	-
857	City of South El Monte Essential Services Protection Measure	0.003	4/1/2021	-
251	City of South El Monte Vital City Services Protection Transactions and Use Tax	0.005	4/1/2011	-
181	City of South Gate Transactions and Use Tax	0.010	10/1/2008	-
835	City of South Lake Tahoe 2021 Transactions and Use Tax	0.010	4/1/2021	-
097	City of South Lake Tahoe Transactions and Use Tax	0.005	4/1/2005	_
761	City of South Pasadena Transactions and Use Tax	0.008	4/1/2020	-
437	City of South San Francisco Fiscal Stability and Essential Services Transactions and Use Tax	0.005	4/1/2016	3/31/2046
500	City of St. Helena Transactions and Use Tax	0.005	4/1/2017	
413	City of Stanton Transactions and Use Tax	0.010	4/1/2015	_
113	City of Stockton Public Safety Transactions and Use Tax	0.003	4/1/2005	_
537	City of Stockton Special Library and Recreation Transactions and Use Tax	0.003	4/1/2017	3/31/2033
361	City of Stockton Transactions and Use Tax	0.003	4/1/201/	3/31/2033
554	City of Subckton Hansactions and Use Tax	0.008	4/1/2014	3/31/2027
974	City of Sulsun City Hansactions and Ose Tax City of Taft Measure A	0.010	4/1/2017	5151/2027
974 A24	City of Talk Measure A City of Tehachapi Transactions and Use Tax Measure S	0.010	4/1/2022	-

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (9 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
522	City of Temecula Transactions and Use Tax	0.010	4/1/2017	-
256	City of Tracy Transactions and Use Tax	0.005	4/1/2011	3/31/2016
535	City of Tracy Transactions and Use Tax	0.005	4/1/2017	3/31/2037
092	City of Trinidad General Revenue Transactions and Use Tax	0.010	10/1/2004	12/31/2008
196	City of Trinidad Transactions and Use Tax	0.008	4/1/2009	3/31/2025
133	City of Tulare Transactions and Use Tax	0.005	4/1/2006	-
919	City of Turlock 911 Emergency and Community Services Transactions and Use Tax	0.008	4/1/2021	-
479	City of Ukiah 2017 Transactions and Use Tax	0.005	4/1/2017	-
122	City of Ukiah Transactions and Use Tax	0.005	10/1/2005	-
239	City of Union City Transactions and Use Tax	0.005	4/1/2011	3/31/2034
556	City of Vacaville 2017 Transactions and Use Tax	0.008	4/1/2018	3/31/2038
340	City of Vacaville Transactions and Use Tax	0.003	4/1/2013	3/31/2018
276	City of Vallejo Transactions and Use Tax	0.010	4/1/2012	-
573	City of Ventura City Transactions and Use Tax	0.005	4/1/2017	3/31/2042
811	City of Vernon Transactions and Use Tax	0.008	10/1/2020	-
883	City of Victorville Public Safety and Essential Services Transactions and Use Tax	0.010	4/1/2021	-
091	City of Visalia Public Safety Transactions and Use Tax	0.003	7/1/2004	-
570	City of Visalia Transactions and Use Tax	0.005	4/1/2017	-
150	City of Vista Transactions and Use Tax	0.005	4/1/2007	3/31/2037
464	City of Wasco Transactions and Use Tax	0.010	4/1/2017	-
371	City of Watsonville Public Safety Transactions and Use Tax	0.005	10/1/2014	-
160	City of Watsonville Transactions and Use Tax	0.003	4/1/2007	-
432	City of Weed Transactions and Use Tax	0.003	7/1/2015	-
859	City of West Hollywood Transactions and Use Tax	0.008	4/1/2021	-
737	City of West Sacramento 2018 Transactions and Use Tax	0.003	4/1/2019	-
081	City of West Sacramento Transactions and Use Tax	0.005	4/1/2003	3/31/2033
574	City of West Sacramento Transactions and Use Tax	0.003	4/1/2017	-
509	City of Westminster Transactions and Use Tax	0.010	4/1/2017	12/31/2022
265	City of Wheatland Transactions and Use Tax	0.005	4/1/2011	3/31/2031
801	City of Whittier Transactions and Use Tax	0.008	7/1/2020	-
702	City of Wildomar Transactions and Use Tax	0.010	4/1/2019	-
139	City of Williams Transactions and Use Tax	0.005	4/1/2007	-
863	City of Willits Emergency Funding Transactions and Use Tax	0.008	4/1/2021	3/31/2031
084	City of Willits Road System Transactions and Use Tax	0.005	10/1/2003	-
626	City of Woodlake Transactions and Use Tax	0.010	4/1/2018	-
075	City of Woodland General Revenue Transactions and Use Tax	0.005	7/1/2000	6/30/2006
235	City of Woodland Supplemental Transactions and Use Tax	0.003	10/1/2010	9/30/2032
138	City of Woodland Transactions and Use Tax	0.005	10/1/2006	12/31/2030
553	City of Yreka Transactions and Use Tax	0.005	4/1/2017	-
833	Crescent City Transactions and Use Tax	0.010	4/1/2021	-
A18	Ferndale Transactions and Use Tax Measure N	0.008	4/1/2023	3/31/2031
A54	Galt General Transactions and Use Tax Measure Q	0.010	4/1/2023	-
A07	Long Beach Measure A	0.008	1/1/2023	9/30/2027
A40	Mendocino County Essential Services Transactions and Use Tax Measure P	0.003	4/1/2023	3/31/2033
A38	Mendocino County Services Transactions and Use Tax Measure B	0.001	4/1/2023	-
A39	Mendocino County Services Transactions and Use Tax Measure O	0.003	4/1/2023	-
A76	Mendota General Transactions and Use Tax Measure H	0.013	7/1/2023	-
A30	Monterey Park Transactions and Use Tax Measure MP	0.008	4/1/2023	-
A05	Pacific Grove Measure A	0.015	10/1/2022	-
A22	Ridgecrest Temporary Transactions and Use Tax Measure P	0.010	4/1/2023	3/31/2032
986	Rio Vista 2022 Measure O	0.008	4/1/2022	3/31/2027
A34	San Anselmo 2023 Transactions and Use Tax Measure J	0.010	4/1/2023	3/31/2032
988	San Pablo 2022 Measure S	0.005	10/1/2022	9/30/2027
A48	Sand City 2023 General Transactions and Use Tax Measure L	0.015	4/1/2023	-
A36	Sausalito 2023 Transactions and Use Tax Measure L	0.010	4/1/2023	3/31/2033

TABLE 21D—Transactions and Use Tax Rates and Effective Dates (10 of 10)

District Code	City Special Districts	Rate	Effective Start Date	Effective End Date
A60	Solana Beach Transactions and Use Tax Measure S	0.010	4/1/2023	-
A66	Solvang Transactions and Use Tax Measure U2022	0.010	4/1/2023	-
193	Sonoma Marin Area Rail Transit District	0.003	4/1/2009	3/31/2029
A74	Sonora Essential Services Transactions and Use Tax Measure Y	0.010	4/1/2023	3/31/2043
990	Susanville Measure P	0.010	10/1/2022	-
991	Torrance Measure SST	0.005	10/1/2022	-
639	Town of Corte Madera 2018 Transactions and Use Tax	0.008	10/1/2018	-
353	Town of Corte Madera Transactions and Use Tax	0.005	4/1/2014	9/30/2018
477	Town of Fairfax 2017 Transactions and Use Tax	0.008	4/1/2017	3/31/2027
267	Town of Fairfax Transactions and Use Tax	0.005	4/1/2012	3/31/2017
513	Town of Loomis Transactions and Use Tax	0.003	4/1/2017	3/31/2027
183	Town of Mammoth Lakes Parks, Recreation, and Trails Transactions and Use Tax	0.005	10/1/2008	-
300	Town of Moraga Transactions and Use Tax	0.010	4/1/2013	3/31/2033
381	Town of Paradise Temporary Transactions and Use Tax	0.005	4/1/2015	3/31/2031
357	Town of San Anselmo Transactions and Use Tax	0.005	4/1/2014	3/31/2023
369	Town of Truckee Trails Transactions and Use Tax	0.003	10/1/2014	9/30/2024
068	Town of Truckee Transactions and Use Tax	0.005	10/1/1998	12/31/2028
528	Town of Yucca Valley Essential Services Transactions and Use Tax	0.005	4/1/2017	3/31/2027
529	Town of Yucca Valley Sewer Implementation Transactions and Use Tax	0.005	4/1/2017	3/31/2027
A70	Vallejo Additional Transactions and Use Tax Measure P	0.009	4/1/2023	-
A14	Walnut Creek Transactions and Use Tax Measure O	0.005	4/1/2023	3/31/2033
A68	Watsonville Community Investment Transactions and Use Tax Measure R	0.005	4/1/2023	-
A50	Westminster 2023 Transactions and Use Tax Measure Y	0.010	4/1/2023	3/31/2043

SALES AND USE TAXES

TABLE 22B—Special Taxing Jurisdiction Distributions and Administrative Charges Fiscal Years 1974-75 to 2023-24

Fiscal Year	Net Amount Distributed	Administrative Charge	Fiscal Year	Net Amount Distributed	Administrative Charge
2023-24	\$14,270,889,000	\$117,241,000	1998-99	\$2,435,226,000	\$33,064,000
2022-23	14,086,271,000	123,539,000	1997-98	2,309,654,000	36,711,000
2021-22	13,458,402,000	108,392,000	1996-97	2,041,272,000	36,403,000
2020-21	10,176,297,000	88,937,000	1995-96	1,932,793,000	37,487,000
2019-20	9,486,531,000	118,055,000	1994-95	1,893,014,000	37,816,000
2018-19	9,218,249,000	105,512,000	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

Please 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.

TABLE 23—List of California Cities That Share Their 1% Local Tax Rate With Their Respective Counties and the Share Rate

County	City	Retain Rate ^a	Share Rate	County	City	Retain Rate ^a	Share Rate
Alameda	Alameda	0.950	0.050	San Mateo	Burlingame	0.950	0.050
Alameda	Albany	0.950	0.050	San Mateo	Daly City	0.950	0.050
Alameda	Berkeley	0.950	0.050	San Mateo	East Palo Alto	0.950	0.050
Alameda	Emeryville	0.950	0.050	San Mateo	Foster City	0.950	0.050
Alameda	Fremont	0.950	0.050	San Mateo	Half Moon Bay	0.950	0.050
Alameda	Hayward	0.950	0.050	San Mateo	Hillsborough	0.950	0.050
Alameda	Newark	0.950	0.050	San Mateo	Menlo Park	0.950	0.050
Alameda	Oakland	0.950	0.050	San Mateo	Millbrae	0.950	0.050
Alameda	Piedmont	0.950	0.050	San Mateo	Pacifica	0.950	0.050
Alameda	Pleasanton	0.950	0.050	San Mateo	Portola Valley	0.950	0.050
Alameda	Union City	0.950	0.050	San Mateo	Redwood City	0.950	0.050
Butte	Chico	0.950	0.050	San Mateo	San Bruno	0.950	0.050
Calaveras	Angels Camp	0.950	0.050	San Mateo	San Carlos	0.950	0.050
Contra Costa	Antioch	0.975	0.025	San Mateo	San Mateo	0.950	0.050
Contra Costa	Brentwood	0.975	0.025	San Mateo	South San Francisco	0.950	0.050
Contra Costa	Clayton	0.975	0.025	San Mateo	Woodside	0.950	0.050
Contra Costa	Concord	0.975	0.025	Santa Barbara	Goleta	0.700	0.300
Contra Costa	Danville	0.975	0.025	Sierra	Loyalton	0.950	0.050
Contra Costa	El Cerrito	0.975	0.025	Sonoma	Cloverdale	0.930	0.030
Contra Costa	Hercules	0.975	0.025	Sonoma	Cotati	0.975	0.025
Contra Costa	Lafayette	0.975	0.025	Sonoma	Healdsburg	0.975	0.025
Contra Costa	Martinez	0.975	0.025	Sonoma	Petaluma	0.975	0.025
Contra Costa	Moraga	0.975	0.025	Sonoma	Rohnert Park	0.975	0.025
Contra Costa	Orinda	0.975	0.025	Sonoma	Santa Rosa	0.975	0.025
Contra Costa	Pinole	0.975	0.025	Sonoma	Sebastopol	0.975	0.025
Contra Costa	Pittsburg	0.975	0.025	Sonoma	Sonoma	0.975	0.025
Contra Costa	Pleasant Hill	0.975	0.025	Stanislaus	Ceres	0.950	0.050
Contra Costa	Richmond	0.975	0.025	Stanislaus	Modesto	0.950	0.050
Contra Costa	San Pablo	0.975	0.025	Stanislaus	Oakdale	0.950	0.050
Contra Costa	San Ramon	0.975	0.025	Stanislaus	Patterson	0.995	0.005
Contra Costa	Walnut Creek	0.975	0.025	Stanislaus	Riverbank	0.995	0.005
Fresno	Clovis	0.950	0.050	Stanislaus	Turlock	0.950	0.050
Fresno	Coalinga	0.950	0.050	Tehama	Corning	0.900	0.100
Fresno	Firebaugh	0.950	0.050	Tehama	Red Bluff	0.900	0.100
Fresno	Fowler	0.950	0.050	Tulare	Dinuba	0.950	0.050
Fresno	Fresno	0.947	0.053	Tulare	Exeter	0.950	0.050
Fresno	Kerman	0.950	0.050	Tulare	Farmersville	0.950	0.050
Fresno	Kingsburg	0.950	0.050	Tulare	Lindsay	0.950	0.050
Fresno	Mendota	0.980	0.020	Tulare	Porterville	0.950	0.050
Fresno	Reedley	0.950	0.050	Tulare	Tulare	0.950	0.050
Fresno	San Joaquin	0.980	0.020	Tulare	Visalia	0.950	0.050
Fresno	Sanger	0.950	0.050	Tulare	Woodlake	0.950	0.050
Fresno	Selma	0.950	0.050	Tuolumne	Sonora	0.870	0.130
Kings	Avenal	0.980	0.020	Ventura	Camarillo	0.967	0.033
Kings	Corcoran	0.980	0.020	Ventura	Fillmore	0.967	0.033
Kings	Hanford	0.950	0.050	Ventura	Moorpark	0.967	0.033
Kings	Lemoore	0.980	0.020	Ventura	Oxnard	0.967	0.033
Lassen	Susanville	0.950	0.050	Ventura	Port Hueneme	0.967	0.033
Madera	Chowchilla	0.920	0.080	Ventura	Santa Paula	0.967	0.033
Merced	Atwater	0.950	0.050	Ventura	Simi Valley	0.967	0.033
Merced	Los Banos	0.950	0.050	Ventura	Thousand Oaks	0.967	0.033
Merced	Merced	0.925	0.075	Ventura	Ventura	0.967	0.033
Plumas	Portola	0.950	0.050				
San Mateo	Atherton	0.950	0.050		es is 1%. However, in some cities		
San Mateo	Colma	0.950	0.050		sales tax revenue. The local sale he local sales tax rate is 1%; the		
San Mateo	Belmont	0.950	0.050	rate for retail sales oc	curring in the city. This table she		
San Mateo	Brisbane	0.950	0.050	their 1% tax rate again	ist the county's local tax rate.		
2211110000	Shibbane	0.550	0.000				

TABLE 24A—Gasoline Tax Statistics Fiscal Years 1925-26 to 2023-24 (1 of 2)

			Gasoline		
Fiscal Year	Taxable Distributions (in gallons)	Tax Rate as of July 1ª	Revenue ^b	Refunds	Taxpayers ^c as of June 30
2023-24	13,506,925,000	\$0.579	\$7,816,550,000	\$15,979,000	49
2022-23	13,614,920,000	0.539 ^d	7,337,787,000	10,666,000	50
2021-22	13,938,395,000	0.511	7,118,579,000	9,316,000	51
2020-21	13,145,030,000	0.505	6,596,923,000	5,122,000	44
2019-20	13,797,747,000	0.473 ^d	6,632,125,000	5,187,000	49
2018-19	15,357,598,000	0.417 ^e	6,400,573,000	5,618,000	46
2017-18	15,554,123,000	0.417 ^f	5,875,432,000	6,978,000	41
2016-17	15,558,000,000	0.278 ^g	4,323,746,000	5,385,000	45
2015-16	15,322,653,000	0.300 ^g	4,592,700,000	6,073,000	45
2014-15	14,935,503,000	0.360 ^g	5,374,334,000	3,855,000	46
2013-14	14,599,336,000	0.395 ^g	5,763,417,000	5,844,000	47
2012-13	14,475,836,000	0.360 ^g	5,206,304,000	7,345,000	47
2011-12	14,608,032,000	0.3579	5,221,980,000	6,478,000	48
2010-11	14,740,132,000	0.353 ⁹	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	40
2005-07	15,873,744,000	0.18	2,871,962,000	2,839,000	51
2003-08		0.18	2,862,296,000		31
	15,914,755,000			3,880,000	
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 ^h	0.18	2,771,406,000 ^h	15,719,000 ^h	48 ^h
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 ⁱ	24,206,000	106
1993-94	13,240,338,000	0.17 ⁱ	2,320,234,000 ⁱ	60,157,000	111
1992-93	13,166,370,000	0.16 ⁱ	2,171,720,000 ⁱ	27,548,000	119
1991-92	13,106,435,000	0.15 ⁱ	2,028,395,000 ⁱ	33,580,000	132
1990-91	13,253,569,000	0.09 ⁱ	1,869,839,000 ⁱ	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 ^j	19,086,000	154
1982-83	10,941,848,000	0.07 ^j	877,130,000 ^j	17,139,000	145
1981-82	11,015,230,000	0.07	770,628,000 ^k	27,572,000 ^k	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
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

See page 75 for footnotes.

TABLE 24A—Gasoline Tax Statistics Fiscal Years 1925-26 to 2023-24 (2 of 2)

	Gasoline						
Fiscal Year	Taxable Distributions (in gallons)	Tax Rate as of July 1ª	Revenue ⁶	Refunds	Taxpayers ^c as of June 30		
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 ⁱ	641,268,000 ⁱ	13,437,000	52		
1968-69	8,494,055,000	0.07	601,783,000 ¹	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 ^m	529,819,000 ^m	17,234,000	63		
1964-65	7,041,337,000	0.07	510,954,000 ^m	15,981,000	61		
1963-64	6,732,890,000	0.06 ⁿ	454,126,000 ⁿ	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°	0.06	337,588,000°	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 ^p	255,305,000°	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	0.045ª	139,411,000ª		104		
1946-47	2,843,338,000	0.03	85,300,000	-	110		
1945-46	2,366,539,000	0.03	70,996,000	<u>.</u>	110		
1944-45	1,740,568,000	0.03	52,217,000	-	110		
1943-44	1,672,143,000	0.03	50,164,000	<u>.</u>	112		
1942-43	1,698,646,000	0.03	50,959,000		112		
1942-45	2,071,010,000	0.03	62,130,000	-	113		
1941-42	1,985,285,000	0.03	59,559,000	-	139		
1940-41	1,854,054,000	0.03	55,622,000	-	139		
1939-40	1,756,518,000	0.03	52,696,000	-	136		
1937-38	1,719,722,000	0.03	51,592,000	-	130		
1936-37	1,686,428,000	0.03	50,087,000	-	179		
1935-36	1,577,360,000	0.03	48,848,000	-	1/9		
1934-35	1,344,179,000	0.03	39,922,000	-	104		
	1,344,179,000			-			
1933-34	1,352,961,000	0.03 0.03	40,183,000	-	83		
1932-33		0.03	38,522,000 40,918,000	-	75		
1931-32	1,377,715,000			-	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 ^r	30,693,000 ^r	-	61		
1926-27	967,168,000	0.02	19,150,000	-	84		
1925-26	858,936,000	0.02	17,007,000	-	93		

See page 75 for footnotes.

TABLE 24A—Gasoline Tax Statistics

Fiscal Years 1925-26 to 2023-24 Footnotes

- ^a Effective July 1, 2020, Senate Bill 1, the Road Repair and Accountability Act of 2017, requires CDTFA to annually adjust the rate by the increase in the California Consumer Price Index. This is not applicable to aviation gasoline.
- ^b Includes self-assessed taxes, tax deficiencies, 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, 2021, there were gasoline suppliers, including suppliers who incurred no tax liabilities.
- ^d Effective July 1, 2019, Senate Bill 1, the Road Repair and Accountability Act of 2017, changed the excise tax rate to \$0.473 per gallon and eliminated the fuel tax swap revenue neutrality adjustment, making the full rate in Revenue and Taxation Code section 7360(b)(1) applicable. This is not applicable to aviation gasoline.
- e The Board Members of the California State Board of Equalization voted to not adjust the fuel tax swap rate per Revenue and Taxation Code section 7360(b)(2) and (3).
- ^f Effective November 1, 2017, Senate Bill 1, the Road Repair and Accountability Act of 2017, imposed an additional \$0.12-per-gallon gasoline tax. This is not applicable to aviation gasoline.
- ⁹ 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 fiscal year 2010-11 from the storage (floor stock) taxes imposed at the time of the rate increases are not included. 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 \$0.18 per gallon.
- ^h 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.
- ¹ Effective August 1, 1990, the tax rate was increased from \$0.09 to \$0.14 per gallon. Effective January 1, 1991, the tax rate was increased to \$0.15 per gallon. Effective January 1, 1992, the tax rate was increased to \$0.16 per gallon. Effective January 1, 1993, the tax rate was increased to \$0.17 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.16 per gallon. Effective January 1, 1993, the tax rate was increased to \$0.17 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.18 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effective January 1, 1994, the tax rate was increased to \$0.19 per gallon. Effecti
- ¹ Effective January 1, 1983, the tax rate was increased from \$0.07 to \$0.09 per gallon. Receipts from the \$0.02-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in fiscal year 1982-83 and \$169,000 in fiscal year 1983-84, including interest and penalties.
- ^k 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.
- ¹A special \$0.01 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 fiscal year 1968-69 and \$15.5 million during fiscal year 1969-70. No storage (floor stock) tax was imposed.
- ^m A special \$0.01 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 fiscal year 1964-65 (excluding the storage [floor stock] tax of \$1,108,000, including interest and penalties) and \$12.8 million during fiscal year 1965-66 (excluding the storage [floor stock] tax refund of \$1,131,000).
- ⁿ Effective October 1, 1963, the tax rate was increased from \$0.06 to \$0.07 per gallon. Receipts from the \$0.01-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.
- ° 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).
- ^p Effective July 1, 1953, the tax rate was increased from \$0.045 to \$0.06 per gallon. Receipts from the \$0.015-per-gallon 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.
- ^a Effective July 1, 1947, the tax rate was increased from \$0.03 to \$0.045 per gallon. Receipts from the \$0.015-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- r Effective July 29, 1927, the tax rate was increased from \$0.02 to \$0.03 per gallon.



TABLE 24B—Jet Fuel Tax Statistics Fiscal Years 1972-73 to 2023-24

	Jet Fuel Ta	Jet Fuel Tax		Jet Fuel T	ax
iscal Year	Taxable Distributions (in gallons)	Revenueª	Fiscal Year	Taxable Distributions (in gallons)	Revenueª
2023-24	215,670,000	\$4,515,000	1997-98	88,284,000	\$1,799,00
2022-23	195,081,000	3,982,000	1996-97	75,968,000	1,532,00
2021-22	208,594,000	4,255,000	1995-96	74,069,000	1,517,00
2020-21	160,007,000	3,275,000	1994-95	66,589,000	1,308,00
2019-20	141,549,000	2,935,000	1993-94	63,197,000	1,245,00
2018-19	167,258,000	3,371,000	1992-93	65,174,000	1,296,00
2017-18	161,856,000	3,246,000	1991-92	59,162,000	1,254,00
2016-17	161,545,000	3,323,000	1990-91	57,311,000	1,203,00
2015-16	151,088,000	3,113,000	1989-90	59,014,000	1,246,0
2014-15	137,037,000	2,583,000	1988-89	53,603,000	1,142,0
2013-14	134,718,000	2,558,000	1987-88	46,364,000	1,099,0
2012-13	131,821,000	2,643,000	1986-87	44,304,000	966,0
2011-12	126,634,000	2,533,000	1985-86	39,255,000	845,0
2010-11	121,689,000	2,328,000	1984-85	41,617,000	884,0
2009-10	120,862,000	2,252,000	1983-84	41,025,000	845,0
2008-09	122,836,000	2,492,000	1982-83	37,471,000	703,0
2007-08	148,556,000	3,065,000	1981-82	40,435,000	860,0
2006-07	149,711,000	3,042,000	1980-81	43,713,000	891,0
2005-06	149,197,000	3,118,000	1979-80	50,225,000	988,0
2004-05	144,266,000	2,569,000	1978-79	46,422,000	915,0
2003-04	135,686,000	2,189,000	1977-78	34,469,000	692,0
2002-03	122,646,000	2,429,000	1976-77	27,445,000	551,0
2001-02	120,183,000	2,447,000	1975-76	23,583,000	474,0
2000-01	133,204,000	2,726,000	1974-75	20,494,000	411,0
1999-00	114,452,000	2,536,000	1973-74	19,324,000	390,0
1998-99	94,512,000	1,917,000	1972-73	17,941,000	360,00

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



TABLE 25A—Taxable Distributions of Diesel Fuel and Alternative Fuels Fiscal Years 1996-97 to 2023-24

				Alternative Fuels		
Fiscal Year	Dieselª (in gallons)	LPG⁵ (in gallons)	Alcohol ^c (in gallons)	Keroseneª (in gallons)	CNG ^d (in cubic feet)	LNG ^e (in DGE)
2023-24	2,987,720,000	7,199,000	105,114,000	-	21,315,057,000	5,444,000
2022-23	3,006,777,000	7,980,000 ^f	101,768,000	-	15,500,373,000	4,197,000
2021-22	3,130,126,000	6,672,000 ^f	71,906,000	-	16,318,868,000	6,389,000
2020-21	3,104,618,000	6,903,000	44,983,000	-	14,752,350,000	7,734,000
2019-20	3,049,322,000	7,418,000	38,251,000	2,000	13,288,900,000	5,127,000
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 ^g	7,646,000	60,000	12,152,144,000 ^h	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	-

^a Effective July 1, 1937, under the Use Fuel Tax Law, a \$0.03-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 Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded beginning in fiscal year 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 beginning in fiscal year 1995–96.

^d Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of \$0.07 per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded beginning in fiscal year 1995-96. ^e Effective January 1, 2015, the use fuel tax on liquefied natural gas (LNG) was changed from \$0.06 per gallon to \$0.1017 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.

 $^{\rm f}$ LPG includes DME and DME-LPG blends as of July 2021 because their tax rates are the same and they are not reported separately.

⁹ Through 2014, the amounts for LNG are included in the amounts reported for LPG because their tax rates were the same.

^h Effective January 1, 2015, the use fuel tax on CNG was changed from \$0.07 per 100 cubic feet to \$0.0887 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.

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TABLE 25B—Diesel Fuel and Alternative Fuels Statistics Fiscal Years 1996-97 to 2023-24

			Internation		Revenue				
	Diesel T	ax Rate	Agreeme Tax R			Alternati	ve Fuels ^c	Fuels ^c	
Fiscal Year	Jul 1	Jan 1	Jul 1	Jan 1	Diesel	Per Unit Basis	Flat Rate Basis₫	Total	by Transit Districts ^e
2023-24	\$0.441	\$0.441	\$0.893	\$0.893	\$1,492,912,000	\$19,903,000	\$779,000	\$1,513,593,000	\$601,000
2022-23	0.41	0.41	0.853	0.853	1,363,201,000 ^f	15,720,000	729,000	1,379,650,000	728,000
2021-22	0.389	0.389	0.727	0.727	1,319,682,000 ^f	14,486,000	634,000	1,334,802,000	835,000
2020-21	0.385	0.385	0.795	0.795	1,303,845,000 ^f	10,366,000	637,000	1,314,847,000	555,000
2019-20	0.36	0.36	0.760	0.760	1,196,539,000	1,346,000	109,000	1,197,994,000	218,000
2018-19	0.36	0.36	0.700	0.700	1,163,922,000	9,289,000	687,000	1,173,898,000	596,000
2017-18	0.16	0.36	0.370	0.370	946,137,000 ^g	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 ^h	587,000	369,250,000	1,183,000
2013-14	0.10	0.10	0.453 ⁱ	0.453	332,661,000	5,608,000	562,000	338,832,000	1,294,000
2012-13	0.10	0.10	0.405 ^j	0.445	315,212,000	5,122,000	680,000	321,014,000	1,341,000
2011-12	0.13 ^j	0.13	0.347 ^j	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 ^k	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

Please note: Detail may not compute to total due to rounding.

^a Includes interest and penalties which amounted to \$461,000 during the 2022-23 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 1 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 are 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 July 1, 2020, Senate Bill 1, the Road Repair and Accountability Act of 2017, requires CDTFA to annually adjust the rate by the increase in the California Consumer Price Index.
- ⁹ Senate Bill 1, the Road Repair and Accountability Act of 2017, changed the diesel fuel tax rate from \$0.16 to \$0.36 effective November 1, 2017.
- ^h Effective January 1, 2015, the use fuel tax on CNG was changed from \$0.07 per 100 cubic feet to \$0.0887 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 \$0.06 per gallon to \$0.1017 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.

¹ 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.

¹ 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 not diesel fuel be decreased by \$0.05 per gallon resulting in a state diesel fuel excise tax rate of \$0.13 per gallon. Effective July 1, 2012, the state excise tax on diesel fuel decreased by \$0.03 to a rate of \$0.10 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.

^k 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.



TABLE 26—Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue Fiscal Years 1990-91 to 2023-24

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
2023-24	\$299,687,000	\$30,848,000	\$62,270,000
2022-23	300,224,000	32,200,000	57,644,000
2021-22	315,767,000	31,130,000	53,662,000 ^e
2020-21	294,060,000	28,889,000	37,313,000
2019-20	304,421,000 ^f	20,992,000 ^f	41,346,000
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 ^g	20,668,000	45,011,000
2014-15	262,973,000 ^g	20,564,000	42,140,000
2013-14	289,197,000 ^g	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 ^c
2010-11	332,346,000	19,830,000	24,760,000
2009-10	289,174,000 ^g	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 ^g	9,970,000	28,763,000
2004-05	217,985,000 ⁹	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 ^g	11,963,000	23,108,000
1995-96	117,217,000 ^g	11,528,000	19,726,000
1994-95	91,531,000 ⁹	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 ^h
1990-91	18,732,000 ⁹	-	64,648,000 ^h

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

^b Effective 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 Beginning in 1991, this fee was collected from people owning crude oil at the time that oil is received at a marine terminal by vessel, people 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 \$0.05 to \$0.065 per barrel. Effective September 18, 2014, the fee is collected from people owning crude oil at the time it is received at a marine terminal by vessel, people owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state, and people owning crude oil or petroleum products at a refinery. The fee is no longer collected from operators of pipelines. On October 1, 2021, the rate increased from \$0.065 to \$0.085 per barrel. Effective January 1, 2022, the program expanded to include renewable fuel and requires renewable fuel receiving facilities and renewable fuel production facilities to collect the fee.

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

^e Effective January 1, 2022, the Oil Spill Prevention and Administration Fee Program expanded to include all renewable fuels. Renewable fuel is defined as any liquid produced from nonpetroleum renewable resources that is used or usable as a fuel, or such liquid that may be blended with other types of fuels. Renewable fuel includes fuels that may contain up to five percent (5%) percoleum products.

^f Revised to exclude Escheat Revenues.

^o 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. Effective 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 \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.014 per gallon. Effective January 1, 2010, th

\$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.

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

TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a Fiscal Years 1940-41 to 2023-24 (1 of 2)

Fiscal Year(s)	Beer	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol (Still Wines)	Champagne and Sparkling Wines	Distilled Spirits	Total
2023-24	\$132,392,000	\$13,278,000	\$5,710,000	\$3,786,000	\$262,781,000	\$417,947,000
2022-23	131,580,000	19,742,000	6,162,000	4,462,000	261,397,000	423,343,000
2021-22	140,760,000	21,523,000	7,498,000	4,287,000	254,596,000	428,665,000
2020-21	140,638,000	19,123,000	7,451,000	3,379,000	236,964,000	407,555,000
2019-20	135,011,000	19,988,000	6,825,000	3,514,000	203,690,000	369,028,000
2018-19	135,169,000	21,676,000	7,000,000	3,812,000	210,897,000	378,553,000
2017-18 ^b	135,381,000	20,639,000	6,013,000	3,885,000	203,734,000	369,652,000°
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 1997-98	124,421,000	15,724,000	1,351,000	1,981,000	127,510,000	270,986,000
1997-98	122,593,000 122,448.000	16,681,000	1,137,000	1,818,000	127,082,000	269,312,000
1996-97	122,448,000	17,398,000 15,420,000	1,020,000 956,000	1,847,000 1,940,000	124,656,000 126,008,000	267,370,000 268,130,000
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°	15,637,000°	1,150,000°	2,236,000	143,935,000°	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

See page 82 for footnotes.

TABLE 27—Beer, Wine, and Distilled Spirits Excise Tax Collections^a Fiscal Years 1940-41 to 2023-24 (2 of 2)

Fiscal Year(s)	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 ^d	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°	571,000	1,707,000	996,000 ^r	178,267,000 ⁹	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

Please note: Detail may not compute to total due to rounding.

^a This revenue includes self-assessments from tax returns for distributions and, therefore, these figures differ from the figures on Table 1, which are on a modified accrual basis.

^b Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

^c 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 \$0.04 to \$0.20 per gallon. The tax rate on still wine was increased to \$0.20 per gallon; previously, still wines of 14 percent alcohol or less were taxed at \$0.01 per gallon, and still wines over 14 percent alcohol were taxed at \$0.02 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.

^d Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the \$0.50-per-gallon floor tax are not included; these amounted to \$3,009,778.

e Effective July 1, 1959, the tax rate was increased from \$0.02 to \$0.04 per gallon. Receipts from the \$0.02-per-gallon floor tax are not included; these amounted to \$369,170.

⁴ Effective July 1, 1955, the tax on champagne and sparkling wines was changed from \$0.015 per half-pint or fraction thereof to \$0.30 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.

⁹ Effective July 1, 1955, the tax rate was increased from \$0.80 to \$1.50 per gallon. Receipts from the \$0.70-per-gallon floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.



TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits Fiscal Years 1940-41 to 2023-24 (1 of 2) (in gallons)

Fiscal Year(s)	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
2023-24	646,866,000	66,390,000	28,549,000	12,620,000	107,559,000	79,085,000
2022-23	657,900,000	98,709,000	30,808,000	14,873,000	144,391,000	78,676,000
2021-22	703,802,000	107,617,000	37,490,000	14,289,000	159,397,000	76,636,000
2020-21	703,190,000	95,613,000	37,255,000	11,264,000	144,132,000	71,347,000
2019-20	675,053,000	99,937,000	34,125,000	11,712,000	145,774,000	61,343,000
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	29,865,000	12,860,000	145,897,000	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
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

See page 84 for footnotes.

TABLE 28—Apparent Consumption^a of Beer, Wines, and Distilled Spirits Fiscal Years 1940-41 to 2023-24 (2 of 2) (in gallons)

Fiscal Year(s)	Beer⁵	14 Percent Alcohol or Less (Still Wines)	Over 14 Percent Alcohol ^c (Still Wines)	Champagne and Sparkling Wines	Total Wine Consumption	Distilled Spirits
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

Please 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 to 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 beginning January 1995.

^d Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.



TABLE 29—Per Capita Consumption^a of Beer, Wines, and Distilled Spirits Fiscal Years 1950-51 to 2023-24 (consumption in gallons, per capita)

Fiscal Year(s)	Population ^b	Beer	Wines	Distilled Spirits	Fiscal Year(s)	Population ^b	Beer ^c	Wines	Distille Spirits
2023-24	39,128,162	16.61	2.75	2.02	1990-91	30,143,000	22.27	3.47	1.5
2022-23	38,940,231	16.90	3.71	2.02	1989-90	29,558,000	23.00	3.55	1.6
2021-22	39,185,605	17.96	4.07	1.96	1988-89	28,701,000	23.33	3.82	1.0
2020-21	39,466,855	17.82	3.65	1.81	1987-88	27,996,000	23.23	4.50	1.
2019-20	39,782,870	16.97	3.66	1.54	1986-87	27,338,000	24.29	4.68	1.
2018-19	39,927,315	16.90	3.83	1.59	1985-86	26,687,500	23.79	4.92	1.
2017-18 ^d	39,809,693	17.49	3.66	1.54	1984-85	26,079,000	24.02	4.61	2.
2016-17	39,523,613	17.04	3.73	1.55	1983-84	25,414,000	24.52	4.60	2
2015-16	39,255,883	17.75	3.58	1.53	1982-83	24,944,700	24.00	4.54	2.
2014-15	38,714,725	18.26	3.52	1.47	1981-82	24,469,500	24.96	4.47	2.
2013-14	38,357,121	17.96	3.93	1.49	1980-81	23,992,900	25.45	4.41	2
2012-13	37,984,138	17.87	3.78	1.48	1979-80	23,534,000	24.52	4.20	2
2011-12	37,668,804	17.38	4.17	1.45	1978-79	23,072,000	24.46	4.21	2
2010-11	37,427,946	17.68	3.08	1.41	1977-78	22,610,000	23.38	4.05	2
2009-10	37,223,900	17.84	3.16	1.38	1976-77	22,164,000	22.83	3.80	2
2008-09	38,255,508	17.71	3.60	1.32	1975-76	21,756,000	21.70	3.76	2
2007-08	37,883,992	18.09	3.15	1.34	1974-75	21,374,000	21.55	3.56	ź
2006-07	37,559,440	18.52	3.46	1.31	1973-74	21,036,000	20.49	3.50	2
2005-06	37,195,240	17.08	3.15	1.31	1972-73	20,737,000	19.53	3.55	2
2004-05	36,728,196	17.86	3.12	1.30	1971-72	20,470,000	19.33	3.26	ź
2003-04	36,271,091	18.50	3.00	1.27	1970-71	20,193,000	17.67	3.06	2
2002-03	35,612,000	17.53	3.03	1.21	1969-70	19,922,000	18.73	2.79	2
2001-02	35,000,000	18.29	2.95	1.20	1968-69	19,664,000	16.73	2.47	2
2000-01	34,367,000	18.71	2.92	1.21	1967-68	19,372,000	15.95	2.32	2
1999-00	33,753,000	18.68	2.90	1.19	1966-67	19,041,000	16.90	2.21	2
1998-99	33,140,000	18.77	2.78	1.16	1965-66	18,670,000	16.00	2.21	2
1997-98	32,657,000	18.77	2.91	1.18	1964-65	18,255,000	16.48	2.17	1
1996-97	32,207,000	19.01	3.05	1.18	1963-64	17,768,000	14.70	2.17	1
1995-96	31,837,000	19.44	2.77	1.19	1962-63	17,211,000	14.88	2.12	1
1994-95	31,617,000	19.17	2.74	1.24	1961-62	16,636,000	14.59	2.11	
1993-94	31,418,000	19.91	2.84	1.30	1960-61	16,114,000	14.46	2.13	-
1992-93	31,150,000	20.65	2.93	1.37	1955-56	13,292,000	14.52	2.05	1
1991-92	30,723,000	22.05	3.06	1.44	1950-51	10,886,000	15.38	1.96	1

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

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

^c Includes tax-exempt beer sold to the Armed Forces; see Table 28, footnote b.

^d Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.



CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette and Tobacco Products Taxes Fiscal Years 1960-61 to 2023-24 (1 of 2)

		Cigarett	e Tax		Tobacco Proc	lucts Tax	California Electronic Cigarette Excise Tax ^m	
Fiscal Year	Revenueª	Distributors' Discounts ^b	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate	Revenue	
2023-24	\$1,143,589,000	\$3,397,000	\$1,146,986,000	\$7,803,000	\$206,728,000	56.32%	\$43,611,000	
2022-23	1,332,672,000	3,959,000	1,336,630,000	1,796,000	218,274,000	61.74%	49,219,000	
2021-22	1,552,564,000	4,612,000	1,557,176,000	848,000	288,996,000	63.49%	-	
2020-21	1,700,943,000	5,053,000	1,705,996,000	335,000	266,694,000	56.93%	-	
2019-20	1,708,597,000	5,075,000	1,713,672,000	1,191,000	258,560,000	59.27%	-	
2018-19	1,786,074,000	5,305,000	1,791,379,000	3,659,000	271,772,000	62.78%	-	
2017-18	1,852,854,000	5,590,000	1,868,738,000	1,033,000	211,440,000	65.08%	-	
2016-17	948,636,000 ^d	8,133,000 ^d	956,769,000 ^d	1,185,000	95,330,000 ^d	27.30%	-	
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%	<u> </u>	
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%	_	
2009-10	912,724,000	7,819,000	920,543,000	626,000	85,506,000	45.13%		
		8,185,000					-	
2007-08	955,030,000		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%°	-	
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 ^f	7,206,000	849,117,000	6,808,000	42,137,000 ^g	61.53% ⁹	-	
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 ^h	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 ⁱ	37.47%	-	
1988-89	499,712,000 ⁱ	4,273,000	503,984,000	4,968,000	9,994,000 ⁱ	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	-	-	-	
1977-78	275,042,000	2,352,000	277,394,000	1,239,000	-	-	-	
1976-77	270,502,000	2,315,000	272,817,000	832,000	-	-	-	
1975-76	269,852,000	2,309,000	272,161,000	927,000	-	-	-	

See page 87 for footnotes.

CIGARETTE AND TOBACCO PRODUCTS TAX

TABLE 30A—Cigarette and Tobacco Products Taxes Fiscal Years 1960-61 to 2023-24 (2 of 2)

		Cigarett	e Tax		Tobacco Pro	ducts Tax	California Electronic Cigarette Excise Tax™
Fiscal Year	Revenueª	Distributors' Discounts⁵	Gross Value of Tax Indicia ^c	Refunds	Revenue	Rate	Revenue
1974-75	\$264,182,000	\$2,262,000	\$266,444,000	\$745,000	-	-	-
1973-74	\$259,738,000	\$2,222,000	\$261,960,000	\$632,000	-	-	-
1972-73	253,089,000	2,167,000	255,256,000	626,000	-	-	-
1971-72	248,398,000	2,127,000	250,525,000	677,000	-	-	-
1970-71	240,372,000	2,058,000	242,430,000	552,000	-	-	-
1969-70	237,220,000	2,032,000	239,253,000	455,000	-	-	-
1968-69	238,836,000	2,046,000	240,882,000	492,000	-	-	-
1967-68	208,125,000 ^j	1,862,000	209,987,000	328,000	-	-	-
1966-67	75,659,000	1,543,000	77,202,000	129,000	-	-	-
1965-66	74,880,000	1,528,000	76,407,000	88,000	-	-	-
1964-65	74,487,000	1,520,000	76,007,000	61,000	-	-	-
1963-64	71,530,000	1,459,000	72,989,000	71,000	-	-	-
1962-63	70,829,000	1,445,000	72,274,000	79,000	-	-	-
1961-62	68,203,000	1,390,000	69,593,000	47,000	-	-	-
1960-61	66,051,000 ^k	1,675,000 ¹	67,726,000	76,000	-	-	-

Please note: Detail may not compute to total due to rounding. Figures are based cash receipts and may not match revenues on Table 1.

^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 cigarettes and tobacco products. Cigarette tax increased from \$0.87 to \$2.87 per pack. Proposition 56 added little cigars and any product containing nicotine, like electronic cigarettes, to the definition of tobacco products and made them subject to the tobacco products tax.

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 \$0.37 to \$0.87 per pack under voter-approved Proposition 10. The additional \$0.50-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in fiscal year 1998-99 from the floor stocks tax for both cigarettes and tobacco products levied on January 1, 1999.

- ⁹ From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for tobacco products. The new surtax is equivalent (in terms of the wholesale costs of tobacco products) to a \$0.50-per-pack tax on cigarettes.
- ^h Effective January 1, 1994, the overall tax rate on cigarettes was increased from \$0.35 to \$0.37 per pack. The additional \$0.02-per-pack tax was imposed to raise funds for breast cancer research and education.

¹ Effective January 1, 1989, an additional \$0.25-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on tobacco products. Excludes \$57,927,856 in fiscal year 1988-89 and \$595,000 in fiscal year 1989-90 from the floor stocks tax levied on January 1, 1989.

¹ Effective August 1, 1967, the tax rate was increased from \$0.03 to \$0.07 per pack. On October 1, 1967, the rate was further increased to \$0.10 per pack with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the \$0.04-per-pack floor stocks tax levied on August 1, 1967, and \$4,889,485 from the \$0.03-per-pack floor stocks tax imposed October 1, 1967.

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

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

^m Effective July 1, 2022, SB 395, Healthy Outcomes and Prevention Education (HOPE) Act, imposed the California Electronic Cigarette Excise Tax.



CIGARETTE TAX

TABLE 30B—Cigarette Distributions and Per Capita Consumption Fiscal Years 1961-62 to 2023-24

	Reported Distributions (in packages of 20)		Apparent		Reported Dis	tributions (in pa	ckages of 20)	Apparent Per Capita	
Fiscal Year	Total	Tax Paid	Tax Exempt	Per Capita Consumption ^a	Fiscal Year	Total	Tax Paid	Tax Exempt	Per Capita Consumption ^a
2023-24	405,000,000	400,000,000	6,000,000	10.4	1991-92	2,144,000,000	2,050,000,000	94,000,000	69.8
2022-23	472,000,000	466,000,000	6,000,000	12.1	1990-91	2,196,000,000	2,102,000,000	93,000,000	72.8
2021-22	549,000,000	543,000,000	7,000,000	14.0	1989-90	2,311,000,000	2,219,000,000	92,000,000	78.2
2020-21	601,000,000	594,000,000	7,000,000	15.2	1988-89	2,431,000,000	2,353,000,000	78,000,000	84.7
2019-20	628,000,000	597,000,000	31,000,000	15.8	1987-88	2,657,000,000	2,570,000,000	87,000,000	94.9
2018-19	635,000,000	624,000,000	11,000,000	15.9	1986-87	2,690,000,000	2,595,000,000	95,000,000	98.4
2017-18	665,000,000	651,000,000	14,000,000	16.7	1985-86	2,730,000,000	2,632,000,000	98,000,000	102.3
2016-17	818,000,000	805,000,000	14,000,000	20.7	1984-85	2,781,000,000	2,673,000,000	108,000,000	106.7
2015-16	875,000,000	860,000,000	15,000,000	22.3	1983-84	2,792,000,000	2,675,000,000	117,000,000	109.9
2014-15	881,000,000	867,000,000	14,000,000	22.8	1982-83	2,889,000,000	2,761,000,000	128,000,000	115.8
2013-14	889,000,000	871,000,000	18,000,000	23.2	1981-82	2,947,000,000	2,811,000,000	136,000,000	120.4
2012-13	930,000,000	907,000,000	23,000,000	24.5	1980-81	2,966,000,000	2,825,000,000	141,000,000	123.6
2011-12	972,000,000	951,000,000	21,000,000	25.8	1979-80	2,892,000,000	2,744,000,000	148,000,000	122.9
2010-11	989,000,000	961,000,000	28,000,000	26.4	1978-79	2,887,000,000	2,730,000,000	157,000,000	125.1
2009-10	1,002,000,000	972,000,000	30,000,000	26.9	1977-78	2,940,000,000	2,774,000,000	166,000,000	130.0
2008-09	1,090,000,000	1,058,000,000	32,000,000	28.5	1976-77	2,900,000,000	2,728,000,000	172,000,000	130.9
2007-08	1,131,000,000	1,107,000,000	24,000,000	29.9	1975-76	2,909,000,000	2,722,000,000	187,000,000	133.7
2006-07	1,177,000,000	1,158,000,000	20,000,000	31.3	1974-75	2,857,000,000	2,664,000,000	193,000,000	133.7
2005-06	1,209,000,000	1,190,000,000	19,000,000	32.5	1973-74	2,827,000,000	2,620,000,000	207,000,000	134.4
2004-05	1,224,000,000	1,187,000,000	37,000,000	33.3	1972-73	2,762,000,000	2,553,000,000	209,000,000	133.2
2003-04	1,234,000,000	1,184,000,000	50,000,000	34.0	1971-72	2,720,000,000	2,505,000,000	215,000,000	132.9
2002-03	1,227,000,000	1,196,000,000	31,000,000	34.5	1970-71	2,635,000,000	2,424,000,000	211,000,000	130.5
2001-02	1,271,000,000	1,237,000,000	34,000,000	36.3	1969-70	2,594,000,000	2,393,000,000	201,000,000	130.2
2000-01	1,324,000,000	1,288,000,000	37,000,000	38.5	1968-69	2,616,000,000	2,409,000,000	207,000,000	133.0
1999-00	1,390,000,000	1,353,000,000	38,000,000	41.2	1967-68	2,596,000,000	2,383,000,000	213,000,000	134.0
1998-99	1,568,000,000	1,523,000,000	45,000,000	47.3	1966-67	2,737,000,000	2,573,000,000	164,000,000	143.8
1997-98	1,717,000,000	1,668,000,000	48,000,000	52.6	1965-66	2,706,000,000	2,547,000,000	159,000,000	144.9
1996-97	1,777,000,000	1,716,000,000	61,000,000	55.2	1964-65	2,679,000,000	2,534,000,000	145,000,000	146.7
1995-96	1,811,000,000	1,742,000,000	69,000,000	56.9	1963-64	2,564,000,000	2,433,000,000	131,000,000	144.3
1994-95	1,871,000,000	1,791,000,000	80,000,000	59.2	1962-63	2,545,000,000	2,409,000,000	136,000,000	147.9
1993-94	1,903,000,000	1,824,000,000	79,000,000	60.6	1961-62	2,450,000,000	2,320,000,000	130,000,000	147.3
1992-93	2,010,000,000	1,923,000,000	86,000,000	64.5					

Please 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.



TABLE 32—Summary of Insurance Taxes Assessed in 2022 and 2023 on Companies Authorized to Do Business in California, by Type of Insurer^a

	Assessments on 2	2023 Businesses	Assessments on	2022 Businesses	
Type of Insurer	Number	Amount	Number	Amount	Change in Assessments
Fire and Casualty	1,100	\$2,242,436,089	1,079	\$2,100,583,551	6.8%
Life	502	944,120,510	494	930,143,836	1.5%
Title	33	10,690,809	33	16,624,084	-35.7%
Subtotals	1,635 ^b	\$3,197,247,408 ^b	1,606°	\$3,047,351,472°	4.9%
Ocean Marine	553 ^d	2,197,660	550°	1,873,825	17.3%
Totals	2,188	\$3,199,445,068	2,156	\$3,049,225,297	4.9%
Adjustments:					
Deficiency assessments	114 ^f	13,147,808 ^f	144 ⁹	34,840,456 ^g	-
Refunds and cancellations	186 ^h	83,492,203 ^h	183 ⁱ	46,081,579	-
Net Adjustments	300	-\$70,344,394	327	-\$11,241,123	-
Grand Totals	2,488	\$3,129,100,674	2,483	\$3,037,984,174	3.0%

Please note: Detail may not compute to total due to rounding.

^a Includes self-assessments and Department assessments against companies licensed to write insurance on California risks; administered by CDTFA according to an interagency agreement with the California State Board of Equalization.

^b Includes 212 retaliatory tax assessments totaling \$12,708,304.33 and 202 nil assessments.

^c Includes 194 retaliatory tax assessments totaling \$16,365,559.59 and 222 nil assessments.

^d Ocean marine total assessments of 553 includes 487 nil assessments.

^e Ocean marine total assessments of 550 includes 485 nil assessments.

¹ Deficiency assessments include 50 initial assessments totaling \$3,792,435.13 and 64 prior years assessments totaling \$9,355,373.24 for a grand total of \$13,147,808.37.

⁹ Deficiency assessments include 68 initial assessments totaling \$34,461,467,38 and 76 prior years assessments totaling \$378,989.00 for a grand total of \$34,840,456.38.

^h Of these refunds and cancellations

Thirteen refunds totaling \$10,437,892.11 pertained to Low-Income Housing Credits.

Sixteen refunds totaling \$10,371,708.87 pertained to Annuities/Taxable Premiums.

Five refunds totaling \$579,366.02 pertained to Return Premiums.

Six refunds totaling \$1,997.13 pertained to Ocean Marine Tax.

Six refunds totaling \$172,923.10 pertained to Relief Granted on Paid Penalty.

Four refunds totaling \$1,420.35 pertained to Overpayment of Amount Due

One hundred and thirty-two refunds totaling \$61,575,768.34 pertained to Excessive Prepayment Refunds. One refund totaling \$349,920.45 pertained to Uncollected Premium Receivable Deduction.

Of these refunds and cancellations:

Five refunds totaling \$10,723,782.36 pertained to Low-Income Housing Credits.

Thirteen refunds totaling \$645,210.69 pertained to Annuities/Taxable Premiums.

One refund totaling \$182.74 pertained to Return Premiums. One refund totaling \$223,659.00 pertained to Retaliatory Tax. Twelve refunds totaling \$391,768.84 pertained to Relief Granted on Paid Penalty.

Three refunds totaling \$33,412.71 pertained to Overpayment of Amount Due.

One hundred and forty-one refunds totaling \$31,630,115.51 pertained to Excessive Prepayment Refunds. Seven refunds totaling \$2,433,447.87 pertained to Uncollected Premium Receivable Deduction.

TABLE 33—Insurance Tax Assessments^a on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed 1912 to 2024 (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
2024	1,976	2.35%	\$3,197,607,801	-	\$2,197,660	\$3,199,805,461
2023	1,962°	2.35%	3,047,351,472	-	1,873,825	3,049,225,297
2022	1,937	2.35%	2,886,592,741	-	999,890	2,887,592,631
2021	1,891	2.35%	2,719,091,571	-	888,851	2,719,980,422
2020	1,194	2.35%	2,552,123,665	-	429,857	2,552,553,522
2019	1,262	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 ^t	-	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 ⁹	-	85,824	655,501,663
1984	1,174	2.33%	584,371,566 ⁹	-	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

See page 92 for footnotes.

TABLE 33—Insurance Tax Assessments^a on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed 1912 to 2024 (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
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
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 ⁱ	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

See page 92 for footnotes.

TABLE 33—Insurance Tax Assessments^a on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed 1912 to 2024 (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
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
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

Please 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. Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization (BOE).

^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 194 retaliatory tax assessments and 707 returns that showed no tax liability, of which 222 were for life, fire and casualty, and title insurers, and 485 for ocean marine insurers.

^f Refunds granted as a result of court judgements 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.

⁹ 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.

¹ 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.

¹ 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.

* 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.

¹ Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the BOE.

^m The tax rate declined by 0.05 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. In 1945 it was 55 percent, in 1946 it was 35 percent, and in 1947 it was 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.

RESOURCES SURCHARGES

TABLE 34—Energy Resources Surcharge and Gas Consumption Surcharge Revenue Fiscal Years 1976-77 to 2023-24

Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge	Fiscal Year	Electrical Energy Tax	Natural Gas Surcharge
2023-24	\$67,562,000	\$897,327,000	1999-00	\$45,539,000	-
2022-23	71,667,000	805,837,000	1998-99	43,191,000	-
2021-22	70,280,000	670,648,000	1997-98	41,454,000	-
2020-21	69,143,000	576,521,000	1996-97	42,542,000	-
2019-20	62,359,000	635,247,000	1995-96	42,588,000	-
2018-19	69,966,000ª	638,354,000	1994-95	41,296,000	-
2017-18	68,864,000	618,819,000	1993-94	40,706,000	-
2016-17	72,281,000	654,994,000	1992-93	41,349,000	-
2015-16	75,542,000	650,739,000	1991-92	39,863,000	-
2014-15	73,457,000	550,925,000	1990-91	40,246,000	-
2013-14	72,033,000	539,741,000	1989-90	39,358,000	-
2012-13	71,673,000	647,505,000	1988-89	38,086,000	-
2011-12	74,163,000ª	646,308,000	1987-88	36,942,000	-
2010-11	56,915,000	597,161,000	1986-87	35,142,000	-
2009-10	53,300,000	532,303,000	1985-86	34,824,000	-
2008-09	57,049,000	448,137,000	1984-85	34,432,000	-
2007-08	57,040,000	400,030,000	1983-84	32,131,000	-
2006-07	56,357,000	440,430,000	1982-83	30,729,000	-
2005-06	51,638,000	346,172,000	1981-82	30,994,000 ^d	-
2004-05	64,427,000ª	301,376,000	1980-81	23,817,000°	-
2003-04	58,173,000ª	262,614,000	1979-80	19,022,000 ^f	-
2002-03	46,086,000	227,945,000	1978-79	18,066,000g	-
2001-02	44,853,000	179,107,000	1977-78	17,670,000 ^h	-
2000-01	47,931,000 ^b	30,511,000°	1976-77	13,989,000	-

^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. Effective January 1, 2019, the rate was increased to \$0.00030 per kilowatt hour from \$0.00022 per kilowatt hour from \$0.00022 per kilowatt hour.

^b Beginning with fiscal year 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.

⁹ 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, electrical energy purchased from the United States government or its agencies and used in California became subject to the surcharge.



TELEPHONE TAXES

TABLE 35—Emergency Telephone Users Surcharge (911 and 988 Surcharges), Prepaid Mobile Telephony Service (MTS) Surcharge, and (Moore) Universal Telephone Service Tax Revenue Fiscal Years 1979-80 to 2023-24

	Emergency Telephone Users Surcharge		Propoid Mobile	
Fiscal Year	911ª	988°	Prepaid Mobile Telephony Services ^b	Universal Telephone Service Tax ^c
2023-24	\$184,351,223	\$49,778,578	\$3,000	
2022-23	193,136,000	24,506,000	\$13,000	
2021-22	199,030,000	-	0	
2020-21	177,433,000	-	32,000	
2019-20	111,889,000 ^d	-	1,866,000	
2018-19	54,045,000	-	8,333,000 ^e	
2017-18	60,530,000	-	18,672,000	
2016-17	78,704,000	-	37,141,000	
2015-16	81,606,000	-	22,879,000	
2014-15	97,665,000	-	-	
2013-14	85,224,000 ^f	-	_	
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 ^g	-	_	
2007-08	103,748,000	-	-	
2006-07	112,154,000 ^h	-	_	
2005-06	130,911,000	-	-	
2004-05	128,463,000	_	_	
2003-04	136,124,000	_	_	
2002-03	131,239,000	_	_	
2001-02	125,381,000	_	_	
2000-01	121,640,000 ^j	_	_	
1999-00	104,237,000	_	_	
1998-99	93,964,000	_	_	
1997-98	90,842,000	_	-	
1997-98	81,477,000			
1995-96	73,080,000	-		
1993-96	74,645,000 ^k	-		
		-		
1993-94 1992-93	70,889,000 67,445,000	-	-	
1992-93	69,910,000	_		
1991-92	64,725,000	-	_	
1990-91	52,110,000 ¹	_		
1989-90	41,588,000	-	-	
1988-89	40,529,000	_		\$11,702,0
1987-88	40,985,000		-	\$11,702,0
1985-87		-		
1985-86	34,437,000	-		83,707,0
	30,178,000			57,637,0
1983-84	25,356,000	-	-	
1982-83	23,057,000	-	-	
1981-82	20,052,000	-	-	
1980-81	15,759,000	-	-	

^a This tax (911 Surcharge) 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 Effective 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.
- ^c 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.
- ^d Beginning with fiscal year 2019-20, revenue does not include Escheat Revenues. Effective January 1, 2020, the Emergency Telephone Users Surcharge is imposed as a flat rate amount on each access line a service user subscribes for use in California and on each purchase of prepaid mobile telephony services made by a consumer in California. Effective January 1, 2020, Senate Bill 96, Emergency Telephone Users Surcharge Act, revised the method of determining the emergency telephone users surcharges resulting in increased revenues.
- ^e The Prepaid Mobile Telephony Services Surcharge ended in November 2018; however, the local charges for prepaid telephony services remain effective.

- ^f Effective January 1, 2014, the tax rate was increased to 0.75 percent.
- ⁹ Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the 911 emergency system.
- ^h Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- ⁱ Effective November 1, 2004, the tax rate was reduced to 0.65 percent.

¹ Beginning with fiscal year 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.

- ^k Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- ¹ Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- ^m 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.
- " Effective July 1, 1986, the tax rate was reduced to 1.5 percent
- ° Effective January 1, 2023, a 988 Surcharge is imposed on each access line a service user subscribes for use in California and on each purchase of prepaid mobile telephony services made by a consumer in California.

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 Fiscal Years 1983-84 to 2023-24

Fiscal Year	Hazardous Substances Taxª	Integrated Waste Management Fee ^b	California Tire Fee ^c	Occupational Lead Poisoning Prevention Fee ^d	Marine Invasive Species Fee ^e
2023-24	\$203,309,000	\$55,440,000	\$63,119,000	\$3,539,000	\$4,791,000
2022-23	180,339,000	55,197,000	61,629,000	3,218,000	5,067,000
2021-22	113,746,000 ^q	58,120,000	60,305,000	3,128,000	5,098,000
2020-21	93,765,000	59,735,000	59,773,000	3,105,000	4,595,000
2019-20	96,053,000 ^{f,g}	53,019,000g	58,361,000g	3,354,000g	4,823,000g
2018-19	94,344,000 ^h	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 ⁱ	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 ^j	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 ^k	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 ¹	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 ^m	49,801,000	2,309,000 ⁿ	-	-
1989-90	76,792,000°	25,724,000	-	-	-
1988-89	67,857,000	-	-	-	-
1987-88	49,981,000	-	-	-	-
1986-87	40,690,000 ^p	-	-	-	-
1985-86	24,324,000	-	-	-	-
1984-85	24,791,000	-	-	-	-
1983-84	21,254,000	-	-	-	-

Please note: Detail may not compute to total due to rounding.

- ^a This tax includes Hazardous Waste Activity Fees, Disposal Fees, Environmental Fees, Facility Fees, and Generator Fees.
- ^b This fee is jointly administered by 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 Fee.
- $^{\rm c}$ This fee is jointly administered by CDTFA and the Integrated Waste Management Board and its successor, CalRecycle.
- ^d This fee is imposed on employers with ten 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.
- $^{\rm f}$ The fiscal year 2019-20 Hazardous Substances Tax amount excludes activity fees of \$239.
- ⁹ Beginning with fiscal year 2019-20, does not include Escheat Revenues.
- ^h The fiscal year 2018-19 Hazardous Substances Tax amount excludes activity fees of \$1,776,221.
- ⁴ 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.

^j Effective January 1, 2005, the California Tire Fee was increased to \$1.75 per tire from

\$1.00 per tire.

- ^k 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 \$0.25 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.
- ¹ 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 was left for recycling.
- ^m The Hazardous Substances (Superfund) Tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
- ⁿ The Tire Recycling Fee was charged for each tire left with a retail facility by a customer.
- Effective August 3, 1989, 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.
- ^p 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.
- ^q Effective January 1, 2022, this tax includes Hazardous Waste Environmental Fees, Facility Fees, and Generation and Handling Fees.

OTHER TAXES AND FEES

TABLE 36B—Water Rights Fee, Electronic Waste Recycling Fee, Fire Prevention Fee, and Lumber Products Assessment Fee Fiscal Years 2005-06 to 2023-24

Fiscal Year	Water Rights Fee®	Electronic Waste Recycling Fee ^b	Fire Prevention Fee	Lumber Products Assessment Fee ^c
2023-24	\$30,150,000	\$79,919,000	\$2,000 ^d	\$61,109,000
2022-23	29,532,000	82,335,000	25,000 ^d	71,189,000
2021-22	27,385,000	86,118,000	9,000 ^d	83,254,000
2020-21	25,302,000	103,903,000	13,000 ^d	63,580,000
2019-20	23,824,000	92,758,000	30,000 ^d	50,379,000
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 ^e	35,441,000
2012-13	13,625,000	86,890,000	75,202,000 ^e	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	-	-

Please note: Detail may not compute to total due to rounding.

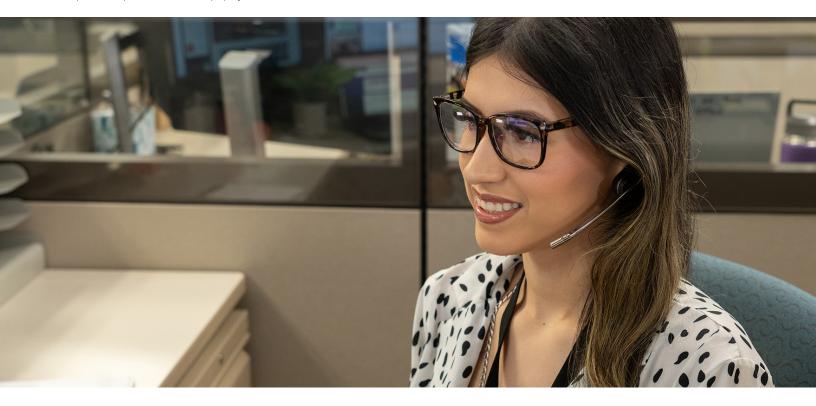
^a Effective January 1, 2004, this fee is collected from water rights owners.

^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 1 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 into the Timber Regulation and Forest Restoration Fund.

^d Effective July 1, 2017, the Fire Prevention Fee was suspended until January 1, 2031.

^e 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 received a \$35.00 reduction for each habitable structure.



OTHER TAXES AND FEES

TABLE 37A—eWaste Fee Collections^a Fiscal Years 2006-07 to 2023-24

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
2023-24	\$35,606,000	\$29,780,000	\$19,222,000	\$84,608,000
2022-23	38,460,000	30,789,000	19,118,000	88,367,000
2021-22	40,335,000	32,283,000	17,515,000	90,133,000
2020-21	49,079,000	33,102,000	23,019,000	105,200,000
2019-20	40,593,000 ^b	33,104,000 ^b	23,231,000 ^b	96,928,000
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 ⁻	30,905,000 ⁻	17,674,000 ^c	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 ^d	37,140,000 ^d	17,265,000 ^d	86,206,000
2011-12	31,292,000	52,653,000	19,583,000	103,529,000
2010-11	29,978,000°	79,127,000 ^e	32,368,000 ^e	141,473,000
2009-10	24,678,000	101,357,000	38,784,000	164,819,000
2008-09	16,083,000 ^f	71,891,000 ^f	26,075,000 ^f	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

Please 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, 2020, the fee was decreased from \$5 to \$4 for small CEDs, from \$6 to \$5 for medium CEDs, and from \$7 to \$6 for large CEDs.

^c 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.

 $^{\rm d}$ 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.

 $^{\rm e}$ 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.

¹ 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.

OTHER TAXES AND FEES

TABLE 37B—Reported Consumption of Covered Electronic Devices^a Fiscal Years 2006-07 to 2023-24

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
2023-24	8,901,592	5,956,075	3,203,702	18,061,369
2022-23	9,614,972	6,157,769	3,186,374	18,959,115
2021-22	10,083,747	6,456,631	2,919,197	19,459,575
2020-21	12,269,650	6,620,364	3,836,435	22,726,449
2019-20	8,944,264	6,015,020	3,539,785	18,499,069
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

Please 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

1979 to 2023

		Timber Yie	eld Tax	Timber Reserve Fund	
Calendar Year	Market Value of Timber Harvest	Rateª	Net Revenue	Rateª	Net Revenue
2023	\$332,400,000	2.9%	\$6,121,000	-	-
2022	294,100,000	2.9%	7,818,000	-	-
2021	363,600,000	2.9%	7,517,000	-	-
2020	320,200,000	2.9%	11,477,000	-	-
2019	364,700,000	2.9%	6,170,000	-	-
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

Please 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.

TIMBER YIELD TAXES

TABLE 38B—Timber Production^a Statistics by County

2023

County	Net Volume ^ь (in board feet)	Market Value ^c	County	Net Volume ^ь (in board feet)	Market Value ^c
Alameda	14,046	\$1,837,289	Placer	44,515	\$3,945,662
Alpine	-	-	Plumas	236,528	14,804,401
Amador	-	-	Riverside	-	-
Butte	18,601	1,986,801	Sacramento	-	-
Calaveras	24,948	3,003,438	San Benito	-	-
Colusa	-	-	San Bernardino	-	-
Contra Costa	-	-	San Diego	-	-
Del Norte	47,059	20,254,772	San Francisco	-	-
El Dorado	118,364	7,145,347	San Joaquin	-	-
Fresno	10,668	447,199	San Luis Obispo	-	-
Glenn	-	-	San Mateo	7,077	3,758,840
Humboldt	230,207	102,733,152	Santa Barbara	-	-
Imperial	-	-	Santa Clara	1,884	1,314,410
Inyo	-	-	Santa Cruz	13,425	7,898,639
Kern	-	-	Shasta	131,857	30,994,590
Kings	-	-	Sierra	22,210	1,671,745
Lake	40	1,566	Siskiyou	182,810	31,640,396
Lassen	42,910	4,269,094	Solano	-	-
Los Angeles	-	-	Sonoma	17,837	10,860,126
Madera	347	1,322	Stanislaus	-	-
Marin	-	-	Sutter	-	-
Mariposa	3,697	156,580	Tehama	62,463	9,433,054
Mendocino	107,528	57,058,149	Trinity	45,385	10,529,110
Merced	-	-	Tulare	3,035	101,601
Modoc	21,310	1,491,039	Tuolumne	33,645	3,781,098
Mono	244	5,732	Ventura	-	-
Monterey	-	-	Yolo	-	-
Napa	22	2,467	Yuba	5,082	623,785
Nevada	6,180	627,439	Total	1,453,924	\$332,378,843
Orange	-	-			

Please note: Detail may not compute to total due to rounding.

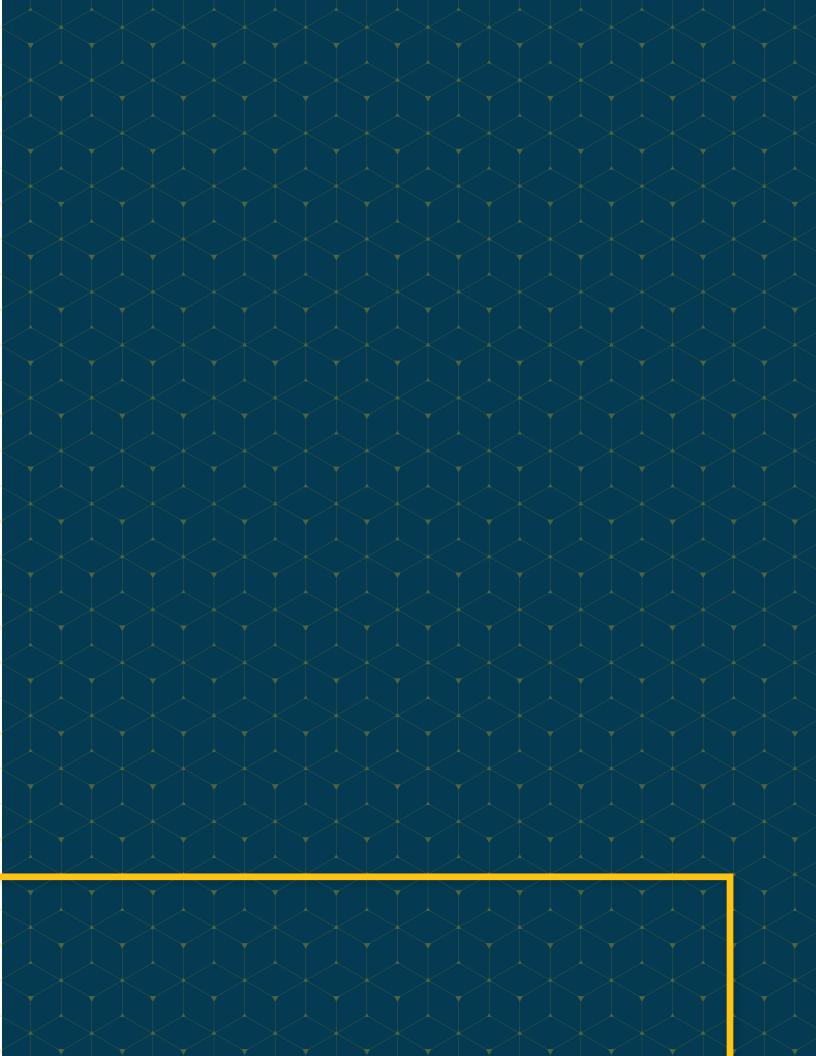
^a Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

^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.









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