



ANNUAL REPORT

2024-2025

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION



Letter from the Director

The Honorable Gavin Newsom
Governor of California

March 2026

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 2024-25.



In fiscal year 2024-25, 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 \$97.8 billion in revenue. The tax and fee programs we administer help fund essential services for all Californians. In addition to the \$66.8 billion in revenue collected for the state, CDTFA distributed more than \$31 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 harnessing innovation to fairly and equitably meet the needs of our taxpayers as we have done each year since we began in 2017. This fiscal year, we were proud to be one of the few state agencies to pilot the use of generative artificial intelligence (GenAI) to improve accuracy and boost efficiency in multiple areas.

In January 2025, we responded to the Los Angeles County wildfires by extending tax deadlines by three months, providing affected taxpayers relief from filing requirements, penalties, and interest. We also used GIS mapping data to proactively reach out to approximately 900 businesses impacted by the fires to make them aware of our support and established a dedicated phone line for taxpayer assistance, which provided a quick path for impacted individuals to find relief in a difficult time.

Our total costs for all operations in fiscal year 2024-25 were \$636 million. This equates to only 65 cents for every \$100 of revenue collected, which is 28.3 percent better than when CDTFA began in 2017.

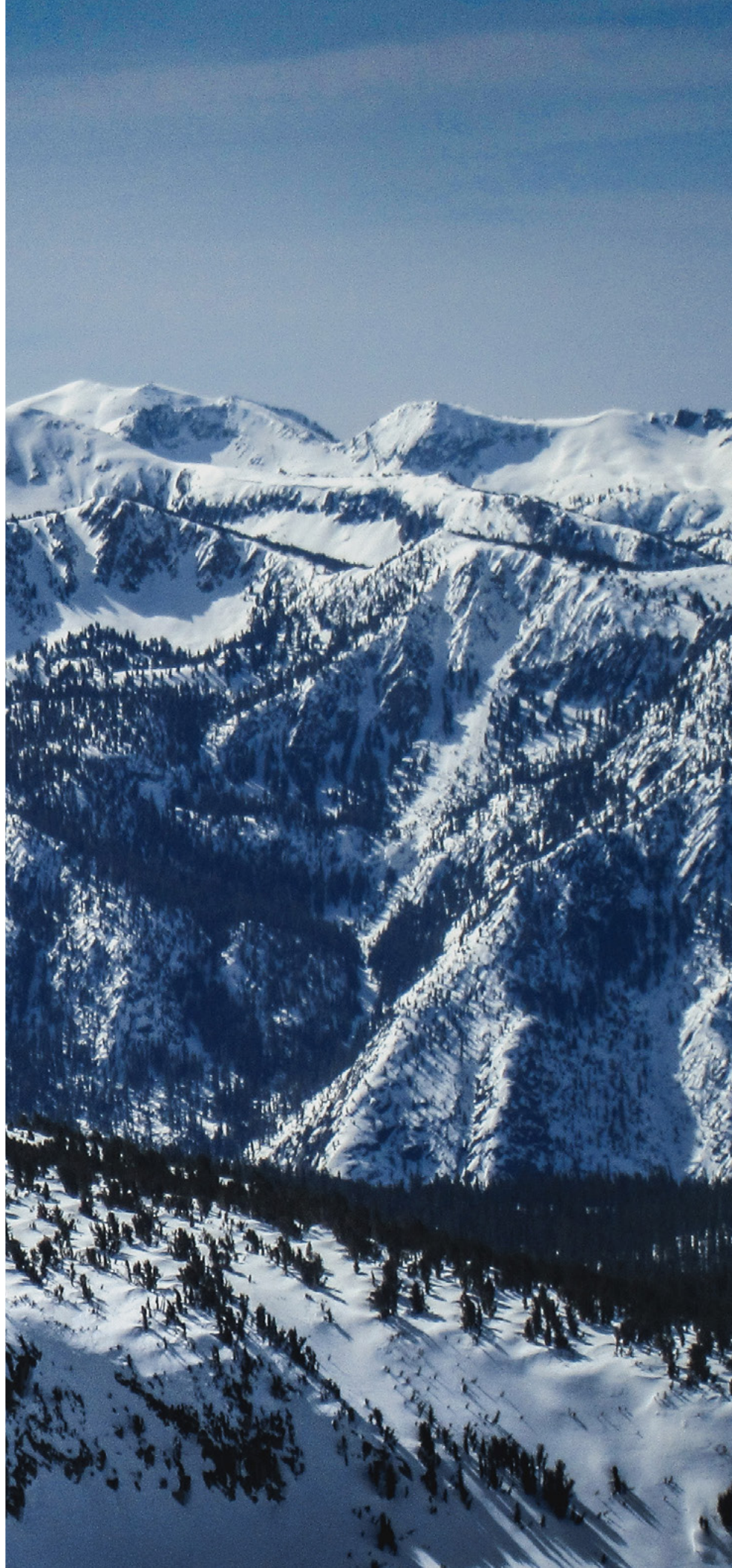
Looking to the future, we will continue implementing new technology and strategies to enhance efficiency and compliance, including automating manual processes to improve productivity, addressing policy loopholes to promote a level playing field for all businesses, and engaging with our taxpayers in meaningful 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,

A handwritten signature in black ink that reads "Trista Gonzalez". The signature is fluid and cursive.

Trista Gonzalez
Director



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PROFILE

About CDTFA

The California Department of Tax and Fee Administration (CDTFA) administers California's sales and use, fuel, tobacco, alcohol, and cannabis taxes, as well as a variety of other taxes and fees that fund specific state programs. CDTFA-administered programs generated \$97.8 billion in fiscal year 2024-25, which supported 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

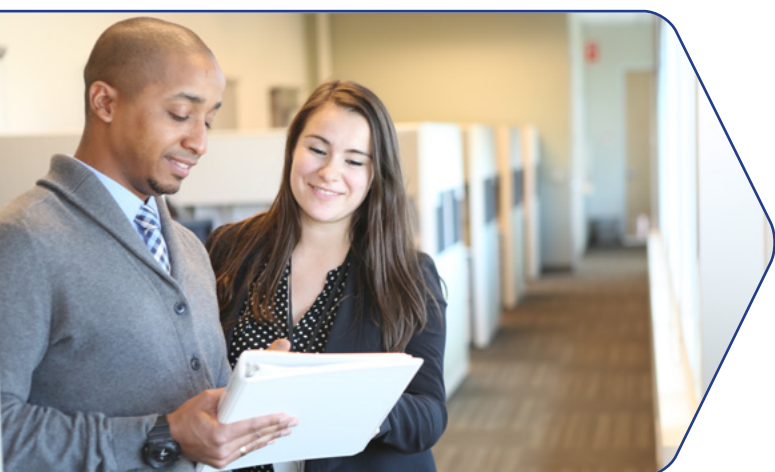
Tax and Fee Programs, Fiscal Year 2024-25

Sales and Use Tax Programs

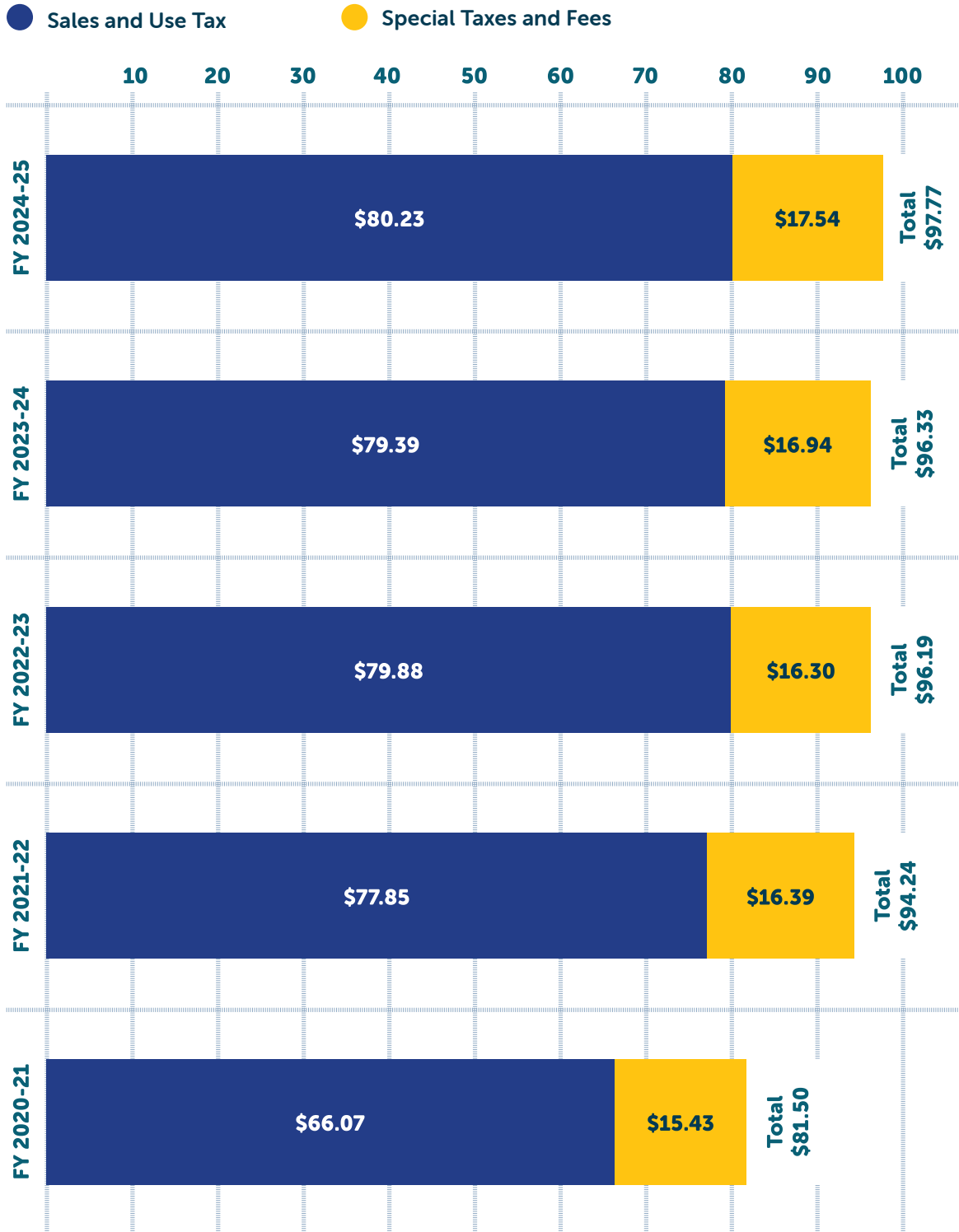
- Sales and Use Tax
- Bradley-Burns Uniform Local Sales and Use Tax
- District Transactions (Sales) and Use Tax

Special Tax and Fee Programs

- Aircraft Jet Fuel Tax
- Alcoholic Beverage Tax
- California 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
- Covered Battery-Embedded Waste Recycling Fee
- 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 Wildfire 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

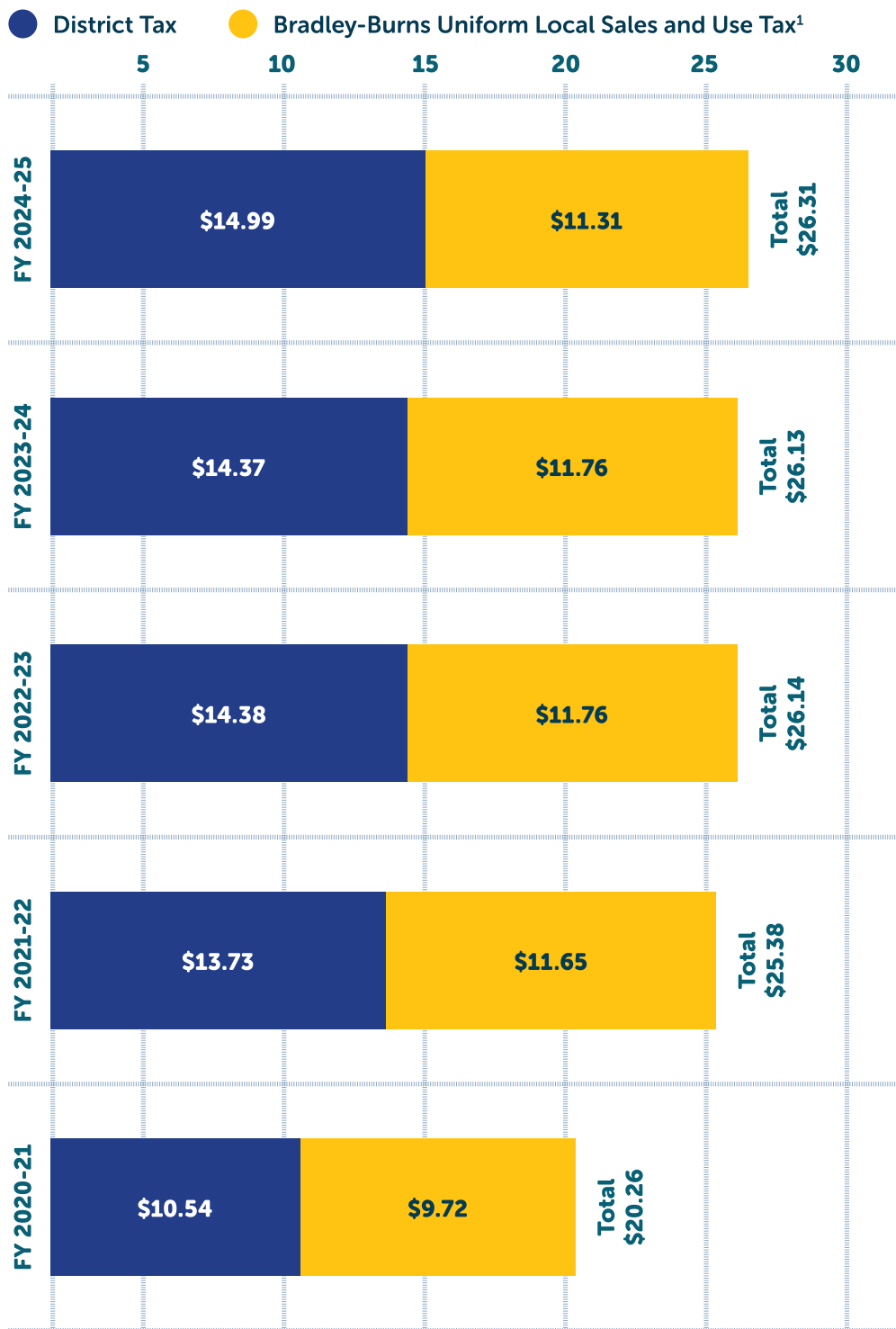


CDTFA at a Glance: Revenues (dollars in billions)



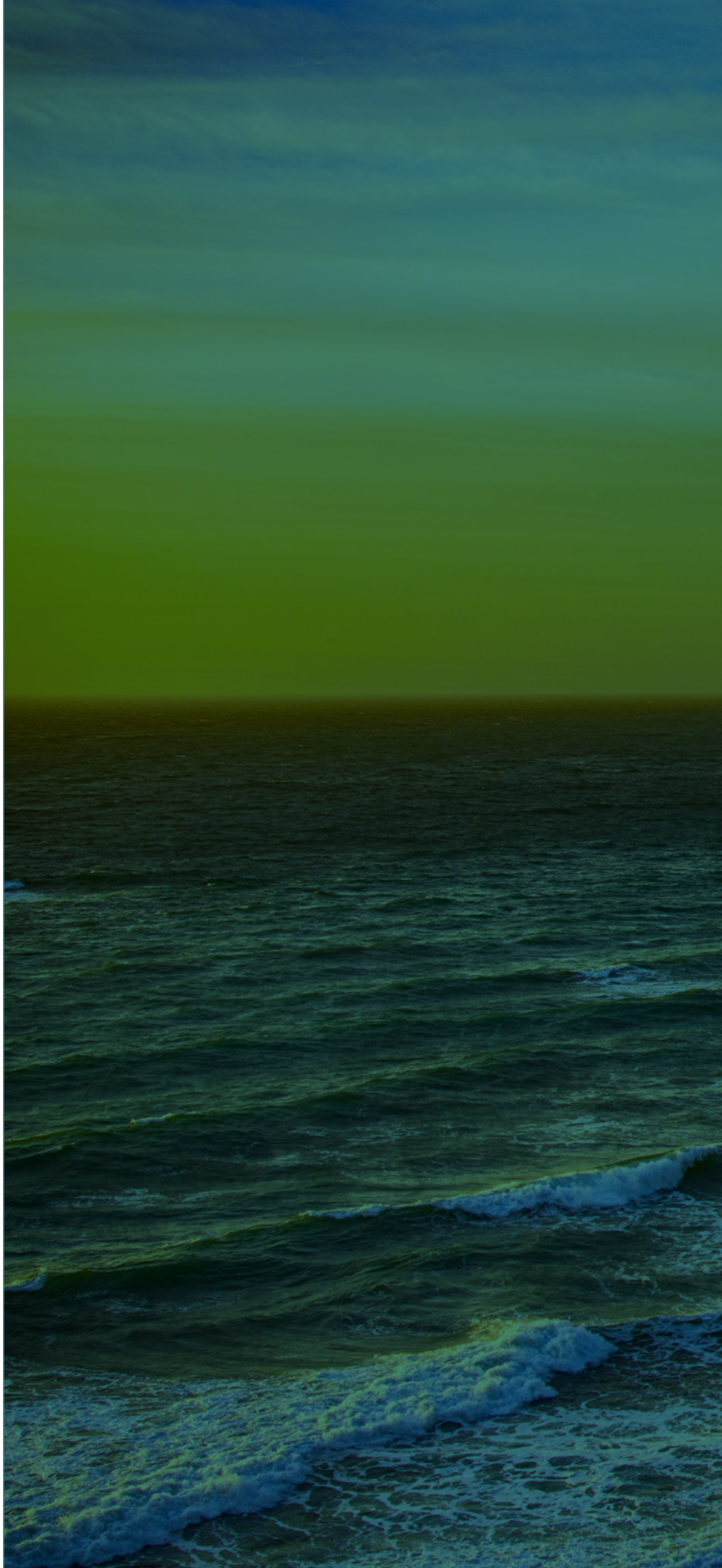
Please note: Local Taxes on State-Assessed Properties and Private Railroad Car Tax programs are excluded. Detail may not compute to total due to rounding.

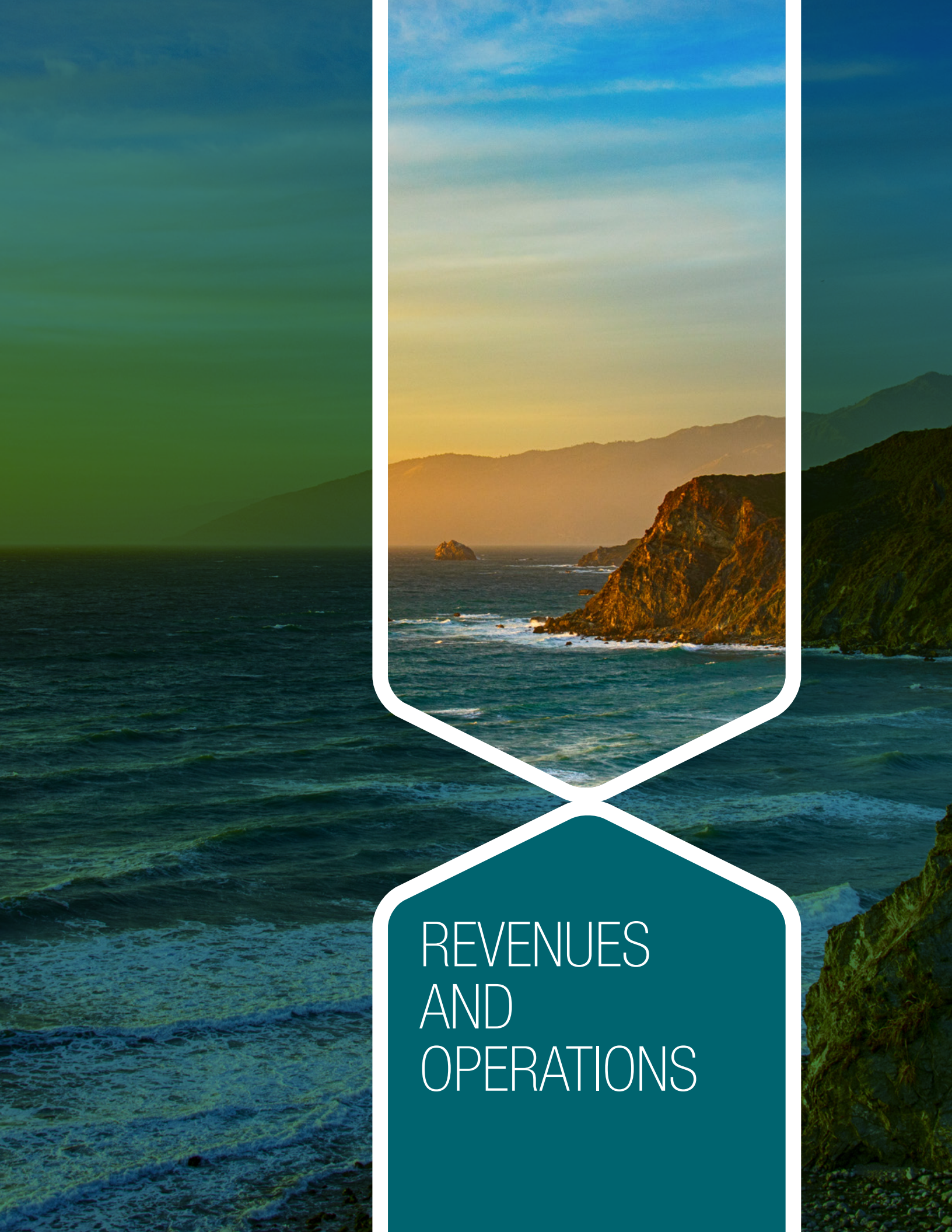
CDTFA at a Glance: Revenue for Local Disbursement (dollars in billions)



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.

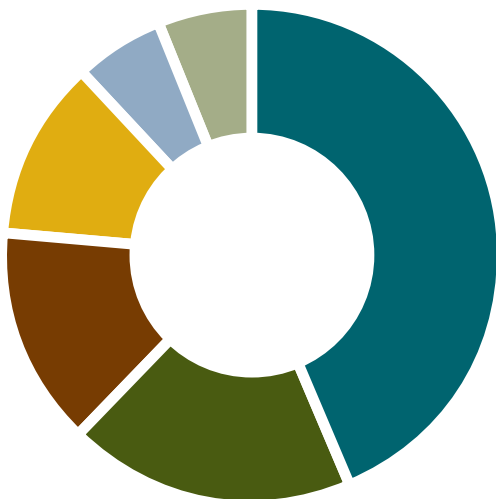
Sales and Use Taxes

California sales and use tax revenue totaled \$80.2 billion in fiscal year 2024-25, an increase of 1.05 percent from the \$79.4 billion total in fiscal year 2023-24.

The sales and use tax rate, and thus the resulting revenue collected, is comprised of state, local, and district taxes. Sales and use tax revenue for fiscal year 2024-25 included:

- \$35.0 billion allocated to the state’s General Fund,
- \$15.0 billion in special district transactions (sales) and use taxes (rates vary by district),
- \$11.3 billion from the 1.25 percent Bradley-Burns Uniform Local Sales and Use Tax, allocated among all the state’s 58 counties and 483 cities,
- \$9.4 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 1.6 percent higher than in fiscal year 2023-24.



2024-25 Sales and Use Tax Revenues

	Billions of Dollars FY 2024-25	Billions of Dollars FY 2023-24	Change From FY 2023-24
State General Fund	\$35.01	\$34.46	1.60%
Special District	14.99	14.37	4.34%
Bradley-Burns	11.31	11.76	-3.80%
Local Revenue Fund 2011	9.41	9.31	1.08%
Local Public Safety Fund	4.75	4.75	0.03%
Local Revenue Fund	4.75	4.75	0.03%
TOTAL	\$80.22	\$79.39	1.05%

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

Bradley-Burns Uniform Local Sales and Use Tax

In fiscal year 2024-25, 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.

City and county local tax distributions are detailed in Tables 21A and 21B which are available on CDTFA's [Open Data Portal](#).



2024-25 Local Sales and Use Tax Revenues

	Billions of Dollars FY 2024-25	Billions of Dollars FY 2023-24	Change From FY 2023-24
City and County Taxes (1.00%)	\$8.94	\$9.41	-4.91%
County Transportation Tax (0.25%)	2.37	2.35	0.68%
District Transactions and Use Taxes	14.99	14.37	4.34%
TOTAL	\$26.31	\$26.13	0.68%

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



Bradley-Burns Payments to Cities and Counties

	County	Payments Distributed	Range
●	Alpine	\$447,328	< \$3M
●	Sierra	447,792	< 3M
●	Trinity	1,448,031	< 3M
●	Modoc	1,493,351	< 3M
●	Mariposa	3,545,012	3-6M
●	Plumas	4,385,069	3-6M
●	Lassen	4,561,454	3-6M
●	Del Norte	4,706,456	3-6M
●	Mono	5,826,353	3-6M
●	Inyo	6,266,082	6-10M
●	Colusa	7,267,398	6-10M
●	Glenn	7,353,403	6-10M
●	Calaveras	7,419,851	6-10M
●	Amador	7,487,223	6-10M
●	Siskiyou	10,219,260	10-30M
●	Lake	10,385,562	10-30M
●	Tuolumne	12,721,285	10-30M
●	San Benito	13,081,042	10-30M
●	Yuba	13,364,005	10-30M
●	Tehama	15,214,942	10-30M
●	Mendocino	21,209,913	10-30M
●	Nevada	23,911,923	10-30M
●	Sutter	28,144,825	10-30M
●	Humboldt	28,522,142	10-30M
●	Madera	31,744,510	30-50M
●	Kings	32,411,535	30-50M
●	El Dorado	40,834,441	30-50M
●	Imperial	48,999,257	30-50M
●	Shasta	50,874,706	50-100M

	County	Payments Distributed	Range
●	Butte	\$51,956,040	\$50-100M
●	Merced	53,052,005	50-100M
●	Napa	56,974,796	50-100M
●	Santa Cruz	62,388,313	50-100M
●	Yolo	71,040,711	50-100M
●	Marin	83,408,414	50-100M
●	San Luis Obispo	88,158,313	50-100M
●	Monterey	118,236,463	100-200M
●	Santa Barbara	124,450,791	100-200M
●	Solano	133,701,895	100-200M
●	Tulare	137,917,828	100-200M
●	Sonoma	145,333,312	100-200M
●	Stanislaus	159,115,187	100-200M
●	Placer	172,171,450	100-200M
●	San Francisco	186,225,925	100-200M
●	Ventura	253,861,598	200-500M
●	Contra Costa	276,510,114	200-500M
●	San Mateo	280,253,123	200-500M
●	Fresno	289,846,188	200-500M
●	Kern	305,524,739	200-500M
●	San Joaquin	316,434,375	200-500M
●	Sacramento	462,853,919	200-500M
●	Alameda	474,022,088	200-500M
●	Santa Clara	705,091,465	500-2.6B
●	San Bernardino	745,908,327	500-2.6B
●	Riverside	769,648,197	500-2.6B
●	San Diego	1,030,878,528	500-2.6B
●	Orange	1,090,212,271	500-2.6B
●	Los Angeles	2,573,498,906	500-2.6B

Bradley-Burns Payments to Cities and Counties (map)



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 which is available on CDTFA's [Open Data Portal](#).

Sales made by retailers in a jurisdiction that impose 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 on the Open Data Portal). 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 delivered to the purchaser.

In fiscal year 2024-25, CDTFA administered 478 district taxes (71 countywide districts, 401 citywide districts, and six unincorporated area districts). The rates of these district taxes ranged from 0.10 percent to 2.00 percent. The following pages show the district taxes that became effective, were extended, or expired during fiscal year 2024-25.



New District Taxes, FY 2024-25

Effective July 1, 2024

District	Rate
City of Chino Transactions and Use Tax	1.000%
City of Merced 2024 Vital Services Protection Transactions and Use Tax	0.500%
City of Nevada City 2024 Wildfire Prevention and Mitigation Transactions and Use Tax	0.500%
City of Santa Cruz 2024 Transactions and Use Tax	0.500%
City of Westminster Safety, Services, and Stabilization Transactions and Use Tax	0.500%
Santa Cruz County Additional Unincorporated Area Transactions and Use Tax	0.500%

Effective October 1, 2024

District	Rate
Calaveras County Local Fire Protection Transactions and Use Tax	1.000%
City of Benicia Additional Transactions and Use Tax	0.750%
City of Grass Valley 2023 Transactions and Use Tax	0.375%
City of La Cañada Flintridge Transactions and Use Tax	0.750%
Sonoma County Improved and Enhanced Local Fire Protection, Paramedic Services, and Disaster Response Transactions and Use Tax	0.500%
Town of Truckee 2024 Trails Transactions and Use Tax	0.500%

Effective January 1, 2025

District	Rate
City of Amador City Transactions and Use Tax	0.250%
City of Rio Dell 2025 Transactions and Use Tax	0.750%

Effective April 1, 2025

District	Rate
Butte County Transactions and Use Tax	1.000%
City of Arcata Supplemental Transactions and Use Tax	0.750%
City of Arroyo Grande General Transactions and Use Tax	1.000%
City of Artesia General Transactions and Use Tax	0.750%
City of Azusa Supplemental General Transactions and Use Tax	0.250%
City of Benicia Special Transactions and Use Tax	0.500%

New District Taxes, FY 2024-25

Effective April 1, 2025 (continued)

District	Rate
City of Brawley Transactions and Use Tax	1.000%
City of Buena Park Transactions and Use Tax	1.000%
City of Campbell Transactions and Use Tax	0.750%
City of Capitola 2025 Transactions and Use Tax	0.500%
City of Cathedral City 2024 Transactions and Use Tax	0.500%
City of Cloverdale Transactions and Use Tax	0.750%
City of Clovis Additional Transactions and Use Tax	1.000%
City of Davis 2025 Transactions and Use Tax	2.000%
City of Desert Hot Springs Transactions and Use Tax	1.000%
City of Dixon Transactions and Use Tax	1.000%
City of Downey Supplemental General Transactions and Use Tax	0.250%
City of El Monte 2024 Transactions and Use Tax	0.750%
City of Escalon Transactions and Use Tax	1.000%
City of Escondido Community Investment Transactions and Use Tax	1.000%
City of Fontana Transactions and Use Tax	1.000%
City of Fort Bragg Public Safety, Workforce Housing, and Essential Services Transactions and Use Tax	0.375%
City of Glendora Supplemental General Transactions and Use Tax	0.250%
City of Half Moon Bay Transactions and Use Tax	0.500%
City of Hanford Essential City Services Protection Transactions and Use Tax	1.000%
City of Irwindale Supplemental Transactions and Use Tax	0.250%
City of La Habra 2024 Transactions and Use Tax	1.000%
City of Lafayette General Transactions and Use Tax	0.500%
City of Lancaster 2024 Transactions and Use Tax	0.750%
City of Lemoore Transactions and Use Tax	1.000%
City of Livingston Transactions and Use Tax	1.000%
City of Manhattan Beach Transactions and Use Tax	0.500%
City of Manteca General Transactions and Use Tax	0.750%
City of Maricopa Transactions and Use Tax	1.000%
City of Mill Valley 2024 Transactions and Use Tax	1.000%
City of Moreno Valley Transactions and Use Tax	1.000%
City of Napa Transactions and Use Tax	1.000%

New District Taxes, FY 2024-25

Effective April 1, 2025 (continued)

District	Rate
City of Novato 2024 Transactions and Use Tax	0.750%
City of Orland 2024 Transactions and Use Tax	1.000%
City of Palm Desert Transactions and Use Tax	1.000%
City of Palmdale 2024 Transactions and Use Tax	0.750%
City of Pinole 2024 Transactions and Use Tax	0.500%
City of Pismo Beach 2025 Transactions and Use Tax	1.000%
City of Point Arena 2024 Transactions and Use Tax	0.875%
City of Rio Vista General Services Transactions and Use Tax	1.000%
City of San Marcos Transactions and Use Tax	1.000%
City of San Ramon Transactions and Use Tax	1.000%
City of Santa Barbara Essential Local Service Transactions and Use Tax	0.500%
City of Santa Paula General Transactions and Use Tax	1.000%
City of Seal Beach 2025 Transactions and Use Tax	1.500%
City of Sebastopol 2024 Transactions and Use Tax	0.250%
City of Sonoma 2024 Transactions and Use Tax	1.000%
City of South El Monte Locally Controlled Services Transactions and Use Tax	0.250%
City of Suisun City General Transactions and Use Tax	1.750%
City of Sutter Creek Transactions and Use Tax	1.000%
City of West Sacramento 2024 Transactions and Use Tax	1.000%
City of Willows Transactions and Use Tax	1.500%
City of Winters General Transactions and Use Tax	1.000%
City of Yreka Supplemental Transactions and Use Tax	1.000%
City of Yucaipa Transactions and Use Tax	1.000%
Humboldt County Supplemental Transactions and Use Tax	1.000%
Los Angeles County Affordable Housing, Homelessness Solutions, and Prevention Now Transactions and Use Tax	0.500%
Monterey County Unincorporated Area Transactions and Use Tax	1.000%
Sonoma County Child Care and Children's Health Transactions and Use Tax	0.250%
Town of Apple Valley Transactions and Use Tax	1.000%
Town of Truckee 2024 Transactions and Use Tax	0.500%

Expired District Taxes, FY 2024-25

Expired June 30, 2024

District	Rate
City of Merced Transactions and Use Tax	0.500%

Expired September 30, 2024

District	Rate
Town of Truckee Trails Transactions and Use Tax	0.250%

Expired December 31, 2024

District	Rate
City of Rio Dell Transactions and Use Tax	1.000%

Expired March 31, 2025

District	Rate
City of Campbell Vital City Services, Maintenance, and Protection Transactions and Use Tax	0.250%
City of Capitola Transactions and Use Tax	0.250%
City of Davis Transactions and Use Tax	1.000%
City of El Monte Transactions and Use Tax	0.500%
City of La Habra Transactions and Use Tax	0.500%
City of Orland Transactions and Use Tax	0.500%
City of Pismo Beach Transactions and Use Tax	0.500%
City of Seal Beach Transactions and Use Tax	1.000%
City of Sonoma Transactions and Use Tax	0.500%
City of Suisun City Transactions and Use Tax	1.000%
Los Angeles County Measure H (Homeless)	0.250%
Mariposa County Healthcare Transactions and Use Tax	0.500%

Extended District Taxes, FY 2024-25

Effective July 1, 2024

District	Rate
City of Fort Bragg Maintain City Streets Transactions and Use Tax	0.500% (indefinitely)

Effective October 1, 2024

District	Rate
City of Pomona Transactions and Use Tax	0.750% (indefinitely)

Effective April 1, 2025

District	Rate
City of El Cerrito 2015 Transactions and Use Tax	1.000% (indefinitely)
City of Hayward Transactions and Use Tax	0.500% (through 12-31-2054)
City of Marysville Transactions and Use Tax	1.000% (indefinitely)
City of Oceanside Temporary Transactions and Use Tax	0.500% (through 3-31-2036)
City of Paso Robles Transactions and Use Tax	0.500% (indefinitely)
City of Ridgecrest Public Safety and City Services Transactions and Use Tax	1.000% (indefinitely)
City of Trinidad Transactions and Use Tax	0.750% (through 3-31-2029)
Sonoma County Transportation Authority	0.250% (through 3-31-2045)
Town of Yucca Valley Essential Services Transactions and Use Tax	0.500% (indefinitely)
Town of Yucca Valley Sewer Implementation and Assessment Assistance Transactions and Use Tax	0.500% (through 3-31-2037)



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, 2025, the number of sales and use tax permits increased by 0.2 percent from the previous year to a total of 1,038,337, representing 1,204,916 business locations. Over the course of the fiscal year, CDTFA processed 2,364,961 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 2024-25, CDTFA collected more than \$1.1 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 mobilehomes.

For fiscal year 2024-25, revenues totaled \$948.5 million, including:

- \$66.14 million collected by CDTFA's Consumer Use Tax Section,
- \$863.73 million collected by the [Department of Motor Vehicles \(DMV\)](#), and
- \$4.77 million collected by the [Department of Housing and Community Development \(HCD\)](#).

Consumer use tax net revenues decreased by 5.43 percent from the prior year.

Audit Program

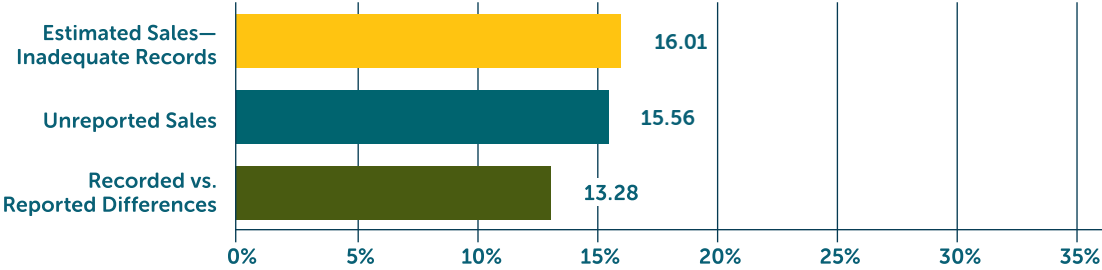
CDTFA maintains a robust audit program to ensure businesses report the correct amount of tax. The program audits approximately one percent of active accounts each year, concentrating on those most likely to be inaccurate in their tax reporting. Our audit team members analyze complex computer accounting systems and develop efficient and effective audit methods utilizing Computer Audit Specialists. In fiscal year 2024-25, the sales and use tax audit program disclosed net deficiencies of \$855.1 million. Taxpayers also received \$181.3 million in sales and use tax refunds.

Areas of Taxpayer Noncompliance

The top categories of taxpayer noncompliance or inconsistency for fiscal year 2024-25, beginning with the highest area of noncompliance and in order of decreasing revenue assessments, are:

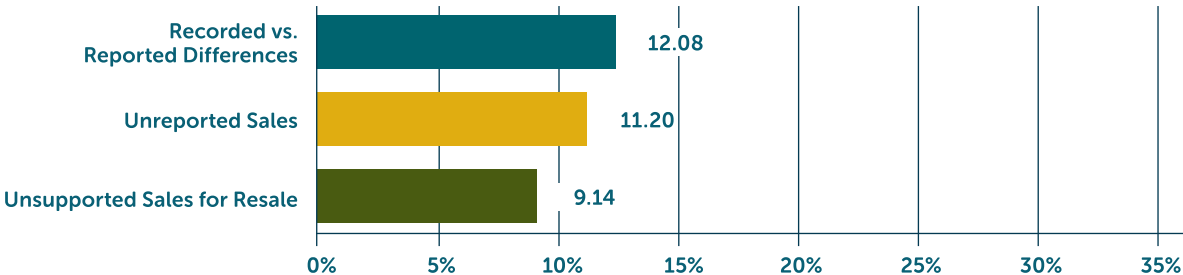
1. **Estimated Sales—Inadequate Records**—Records provided were insufficient. Based upon additional information, estimated sales were determined.
2. **Unreported Sales**—Sales made by the taxpayer that were not reported on sales and use tax returns.
3. **Recorded vs. Reported Differences**—Sales recorded 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 44 percent of the revenues assessed by the audit program in fiscal year 2024-25.

Top Three Areas of Noncompliance (by frequency)



The top three areas of noncompliance by frequency accounted for more than 32 percent of all incidents of noncompliance disclosed by the audit program in fiscal year 2024-25.



Special Tax and Fee Programs

In fiscal year 2024-25, 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 2024-25, CDTFA-administered special tax and fee program revenues totaled \$17.5 billion, an increase of 3.6 percent from fiscal year 2023-24 total revenues of \$16.9 billion. Fuel taxes totaled \$9.5 billion, while alcohol, tobacco, and cannabis taxes totaled approximately \$2.2 billion.



2024-25 Special Taxes and Fees Revenues

	Billions of Dollars FY 2024-25	Billions of Dollars FY 2023-24	Change From FY 2023-24
Fuel	\$9.49	\$9.23	2.79%
Alcohol and Tobacco	1.65	1.81	-9.20%
Cannabis	0.59	0.64	-7.58%
All Other Special Taxes and Fees	5.82	5.26	10.62%
TOTAL	\$17.54	\$16.94	3.55%

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

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 24-27. 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) is primarily responsible 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 2024-25, special tax and fee audits disclosed net deficiencies of \$126.8 million and identified \$4.8 million in refunds. More importantly, an effective audit program encourages taxpayers to voluntarily comply with the state's tax and fee laws.

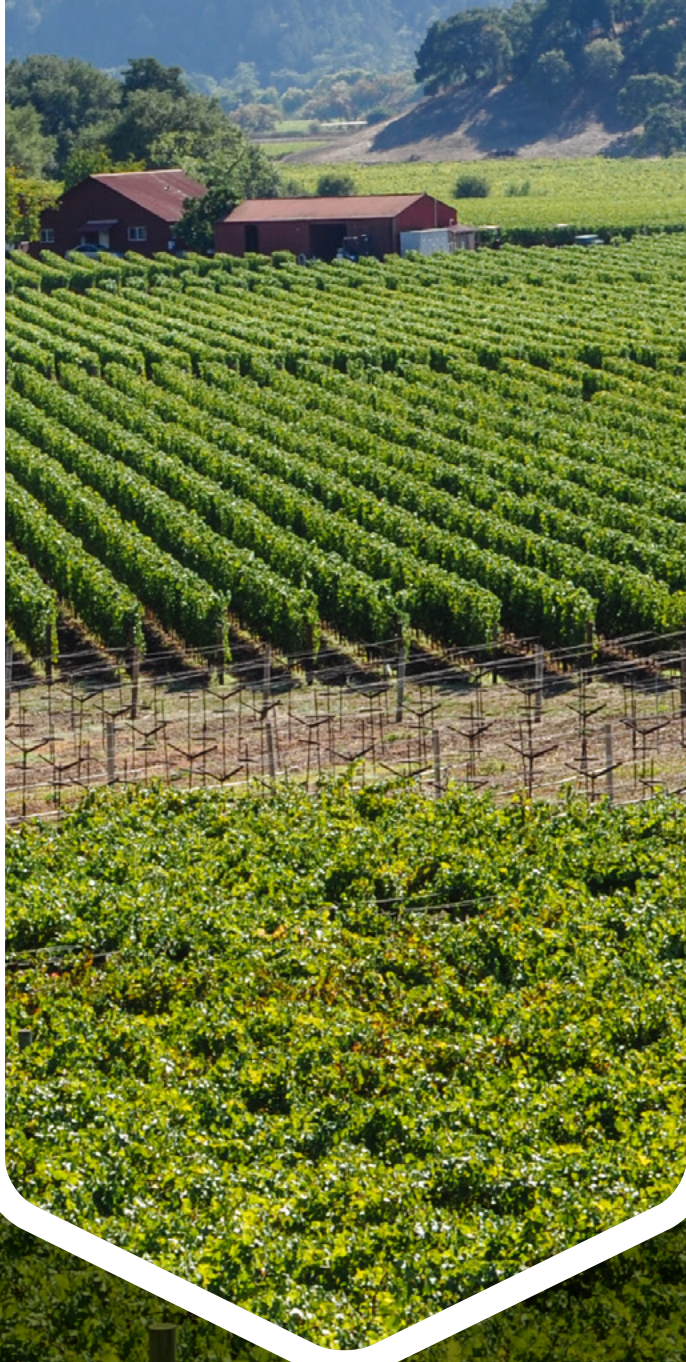
Compliance Activities

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 2024-25, this team processed 459,596 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. In fiscal year 2024-25, the Motor Carrier Office processed 144,283 returns for seven account types.







TAXES
AND FEES
ADMINISTERED
BY CDTFA

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2024-25

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2025	Tax Rate	FY 24-25 Revenues/Change from FY 23-24	Fund Allocation (How Funds Are Used)	
SALES AND USE TAXES							
Sales and Use Tax (SUT)	Sales tax—1933	Sales of merchandise or goods	Retailers of merchandise or goods; purchasers, under certain circumstances: 1,038,337, representing 1,204,916 business locations	Of the 7.25% uniform statewide rate, 6% represents state sales and use tax	\$35.0 billion; 1.6%	3.9375% General Fund	
	Use tax—1935	Use, storage, or other consumption of property when sales tax is not applicable			\$9.4 billion; 1.1%	1.0625% Local Revenue Fund 2011	
					\$4.7 billion; 0.03%	0.50% Local Revenue Fund	
					\$4.7 billion; 0.03%	0.50% Local Public Safety Fund	
Bradley-Burns Uniform Local Sales and Use Tax	1956	Same as Sales and Use Tax above	Same as Sales and Use Tax above	Of the 7.25% uniform statewide rate, 1.25% represents the local portion	\$11.3 billion; -3.8%	1.00% County and incorporated city general funds 0.25% County transportation funds	
District Transactions and Use Tax	1970	See above; applies to transactions within special tax districts and certain shipments into them	Same as Sales and Use Tax above	Ranges from 0.1% to 1.5% per tax	\$15.0 billion; 4.3%	Special tax districts (for example: transportation, hospitals, schools, libraries, open space, other)	
SPECIAL TAXES AND FEES							
Alcoholic Beverage Tax¹	1933	Sale of alcoholic beverages	People manufacturing, selling, or importing alcoholic beverages: 9,689	<i>(All rates per gallon)</i> 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	\$419.0 million; 0.4%	General Fund (for example: education, public safety, health and social services programs, resource management, other)	
California Cannabis Tax	2018	Retail sales of cannabis and cannabis products	Retailers selling cannabis or cannabis products: 1,793	15% of gross receipts	\$586.9 million; -7.6%	Cannabis Tax Fund for youth programs, environmental cleanup, law enforcement, drug prevention programs, and to support the cannabis program and other uses	
California Firearm and Ammunition Excise Tax	2024	Firearms, firearm precursor parts, and ammunition	Firearm dealers, firearm manufacturers, and ammunition vendors: 1,439	11% of gross receipts (effective 07-01-2024)	\$57.0 million; N/A	Gun Violence Prevention and School Safety Fund for the purpose of funding various gun violence prevention, education, research, response, and investigation programs	
California Tire Fee	1991	New tires purchased from a retailer	Retailers selling new tires; purchasers under certain circumstances: 13,400	\$1.75 per tire	\$63.0 million; -0.2%	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	
Childhood Lead Poisoning Prevention Fee	1993	Motor vehicle fuel; architectural coatings; lead releases into California air	The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air: 529	Re-established each reporting year by the Department of Public Health	\$30.9 million; 0.3%	Childhood Lead Poisoning Prevention Fund to support lead poisoning prevention program for children	
Cigarette and Tobacco Products	California Electronic Cigarette Excise Tax	2022	Retail sales of electronic cigarettes	Electronic cigarette retailers: 13,199	12.5% of retail sales price	\$32.0 million; -24.8%	California Electronic Cigarette Excise Tax Fund
	Cigarette and Tobacco Products Licensing	2004	A license is required to sell cigarettes and tobacco products	Cigarette and tobacco products manufacturers and importers: 237; Cigarette and tobacco products distributors: 764; Cigarette and tobacco products wholesalers: 458; Cigarette and tobacco products retailers: 27,635	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)	\$10.2 million; -2.3%	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: 26; Cigarette distributors/importers: 122; Cigarette wholesalers: 170; Cigarette consumers who buy directly from out-of-state vendors: 83	\$0.1435 per cigarette or \$2.87 per pack of 20 cigarettes	\$1.1 billion; -11.0%	\$0.02 Breast Cancer Fund \$0.10 General Fund \$0.25 Special Fund 1—see below \$0.50 Special Fund 2—see below \$2.00 Special Fund 3—see below

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2024-25

Tax Program	Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2025	Tax Rate	FY 24-25 Revenues/Change from FY 23-24	Fund Allocation (How Funds Are Used)	
SPECIAL TAXES 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: 705; Tobacco products manufacturers and importers: 155; Tobacco products wholesalers: 311	52.92% of wholesale cost (effective 07-01-2024)	\$125.0 million; -17.9% ²	Special Fund 1: 35% hospital services, 20% health education, 10% physician services, 5% research, 5% public resources, 25% not allocated Special Fund 2: 20% Early childhood development, state, 80% counties Special Fund 3: 82% healthcare treatment, 13% prevention and control programs, 5% medical research
Covered Electronic Waste Recycling	Covered Battery-Embedded Waste Recycling Fee	2026	Covered battery-embedded products	Retailers of covered battery-embedded products: 0	1.5% of the retail selling price for each covered battery-embedded product, not to exceed \$15 per covered battery-embedded product (effective 01-01-2026)	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
	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: 5,698	Fee ranges from \$4.00 to \$6.00 imposed on the retail sale to consumers, depending on the screen size, measured diagonally	\$77.6 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 Resources Surcharge		1975	Use of electricity	Electrical energy consumers and utilities: 442	\$0.00030 per kilowatt hour (thirty-hundredths of a mill)	\$69.8 million; 3.3%	Energy Resources Programs Account funds ongoing energy programs and projects
Environmental Mitigation Surcharge		2027	Certain single-use packaging and plastic single-use food service ware	Producer responsibility organizations (PRO): 0 Independent producers: 0	PRO: \$500 million flat fee paid each year (starting with calendar year 2027) Independent producers: Amount set by CalRecycle	N/A	California Plastic Pollution Mitigation Fund for mitigating the environmental impacts of plastic
Fuel Taxes	Aircraft Jet Fuel Tax	1969	Sales of jet fuel	Jet fuel dealers: 222	\$0.02 per gallon	\$4.0 million; -14.2%	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: 226; Other accounts: 2,571	\$0.454 per gallon (effective 07-01-2024)	\$1.5 billion; 5.3%	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: 32,877	\$1.023 per gallon (effective 07-01-2024)	\$185.0 million; 3.6% Included with revenue for diesel fuel	Same as Diesel Fuel Tax
	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: 1,137	\$1.023 per gallon (effective 07-01-2024)	Included with revenue for diesel fuel	Same as Diesel Fuel Tax
	Motor Vehicle Fuel Tax	2002 ³	Motor vehicle fuel upon removal from the rack, importation into the state, or blending below the rack	Gasoline suppliers: 200; Other accounts: 160	\$0.596 per gallon (effective 07-01-2024)	\$8.0 billion; 2.3%	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: 1,050	\$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

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2024-25

Tax Program		Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2024	Tax Rate	FY 24-25 Revenues/Change from FY 23-24	Fund Allocation (How Funds Are Used)
SPECIAL TAXES AND FEES							
Hazardous Substances Tax Law	Environmental Fee	1989	Activity by certain types of organizations	Businesses and organizations with at least 100+ employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials: 24,863	\$1,283–\$55,056 per year based on the number of workers employed in California more than 500 hours annually (effective 01-01-2024)	\$128.1 million; -4.2%	Toxic Substances Control Account for cleanup of contaminated sites
	Facility Fee	1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities including transportable treatment units: 134	\$209–\$1,101,380 per year, depending on the type of permit held by the facility (effective 07-01-2024)	\$14.4 million; 7.9%	Hazardous Waste Control Account for regulation of hazardous waste management
	Generation and Handling Fee⁵	2022	Generation of hazardous waste at a specific site	Generators of hazardous waste: 7,131	\$60.05 per ton or portion of a ton per site for five or more tons of hazardous waste (effective 07-01-2024)	\$75.9 million; 35.2%	Hazardous Waste Control Account for regulation of hazardous waste management
Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act⁶		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
Insurance Tax¹⁷		1911	Gross premiums, ocean marine insurance underwriting profits, and title insurance company income	Insurance companies: 2,555; Surplus line brokers: 251	Varies by type of insurance	\$3.5 billion; 10.9%	General Fund
Integrated Waste Management 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—nonhazardous wood waste	\$57.2 million; 3.2%	Integrated Waste Management Account for landfill-related environmental programs
Lead-Acid Battery Fees		2017	Purchases of replacement lead-acid batteries by consumers and sales of lead-acid batteries by manufacturers to dealers, wholesalers, or distributors	Lead-acid battery manufacturers: 76; Lead-acid battery retailers: 6,663;	\$2.00 California Battery Fee \$2.00 Manufacturer Battery Fee	\$34.9 million; 17.4%	Lead-Acid Battery Cleanup Fund for cleanup of areas contaminated by lead-acid battery facilities
Lithium Extraction Excise 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	\$413–\$826 per metric ton based on cumulative metric tons extracted (effective 01-01-2025)	\$0	Lithium Extraction Excise Tax Fund for counties with lithium extraction and for the Salton Sea restoration projects and grants
Lumber Products Assessment Fee		2013	Purchases of lumber products and engineered wood products for use in California	Retailers selling lumber or engineered wood products: 4,002	1% assessment on purchases of lumber products and engineered wood products for use in California, based on the selling price of the products	\$62.8 million; 2.8%	Timber Regulation and Forest Restoration Fund for the regulation and care of the state's forests
Marine Invasive Species Fee		2000	Ships with ballast water entering California from outside a defined coastal zone	Owners and operators of vessels entering California ports: 2,641	\$1,000 per qualifying vessel voyage	\$5.1 million; 5.8%	Marine Invasive Species Control Fund to support a program that reduces the risk of non-native species introduction into the state's waters
Natural Gas Surcharge		2001	Natural gas used by customers of a public utility gas corporation or interstate pipeline	Gas utility companies and gas consumers: 23	Varies, depending on utility's service area and program costs	\$995.0 million; 10.9%	Gas Consumption Surcharge Fund for programs for low-income assistance, energy conservation, and related purposes
Occupational Lead Poisoning Prevention Fee		1991	Industrial activity by employers in certain industrial classifications	Employers with ten or more employees in industries with documented evidence of potential occupational lead poisoning: 10,425	\$440–\$5,040 (effective 01-01-2025) Based on the number of employees and industrial classification	\$3.6 million; 2.5%	Occupational Lead Poisoning Prevention Account to support lead poisoning prevention program

TAXES AND FEES ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, FISCAL YEAR 2024-25

Tax Program		Year Started	What Is Taxed	Who Pays: Number of Registrants as of June 30, 2024	Tax Rate	FY 24-25 Revenues/Change from FY 23-24	Fund Allocation (How Funds Are Used)
SPECIAL TAXES AND FEES							
Oil Spill	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 ⁸	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: 56	\$0.094 per barrel (effective 07-01-2024)	\$65.1 million; 4.5%	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 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: 36	\$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: 686; Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,524	\$0.41 per access line and each retail purchase of prepaid mobile telephony services (effective 01-01-2025)	\$218.8 million; 18.7%	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: 686; Sellers of prepaid mobile telephony or prepaid wireless telephone services to customers in a retail transaction: 2,524	\$0.08 per access line and each retail purchase of prepaid mobile telephony services	\$49.8 million; 0.1%	State Suicide and Behavioral Health Crisis Services Fund for the 988 suicide and crisis lifeline
	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: 2,524	Varies by local jurisdiction (0% - 14.8%)	\$1.9 million; 6.2%	Local taxing jurisdictions
Timber Yield Tax		1977	Timber harvested for forest products	Timber owners: 2,630	2.9% of immediate harvest value	\$10.6 million; 1.7%	Distributed to counties where timber was harvested
Underground Storage Tank Maintenance Fee		1989	Petroleum products placed into underground storage tanks	Owners of underground fuel storage tanks: 7,635	\$0.02 per gallon	\$296.5 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: 12,970	Set each annual reporting period	\$32.3 million; 7.1%	Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights

¹ Administered 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 which is available on CDTFA's Open Data Portal.

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

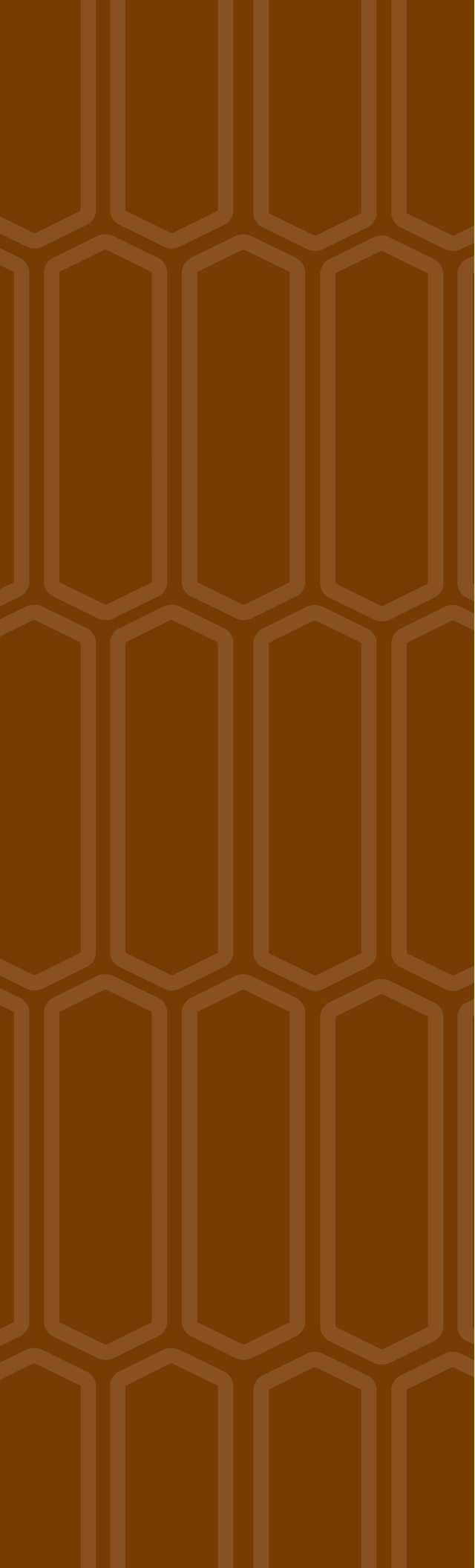
⁴ Effective January 1, 2022, the Environmental Fee applied to businesses and organizations with at least 100 employees in industry groups that use, generate, store, or conduct activities relating to hazardous materials.

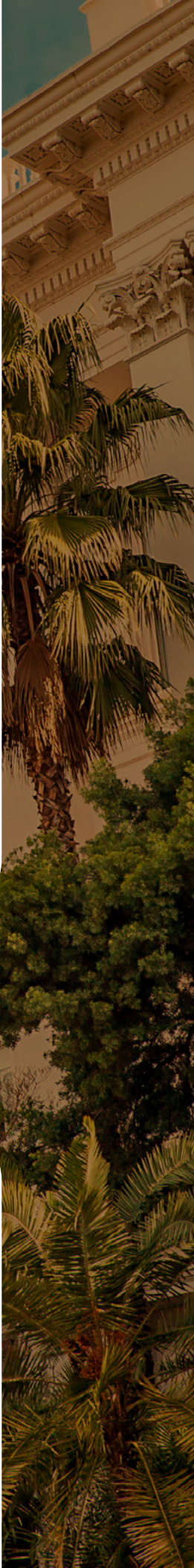
⁵ Effective January 1, 2022, the Generator Fee was repealed and replaced by the new Generation and Handling Fee.

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.





APPEALS

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 typically begins with a taxpayer filing a written appeal known as 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 2024-25 included:

- 1,366 sales and use tax appeals
- 181 consumer use tax appeals
- 139 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 2024-25, team members settled 306 cases for a total settlement amount of \$221.3 million. This included 297 sales and use tax cases settled for a total of \$221 million, five special tax and fee cases settled for \$256,200, and four other cases.

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

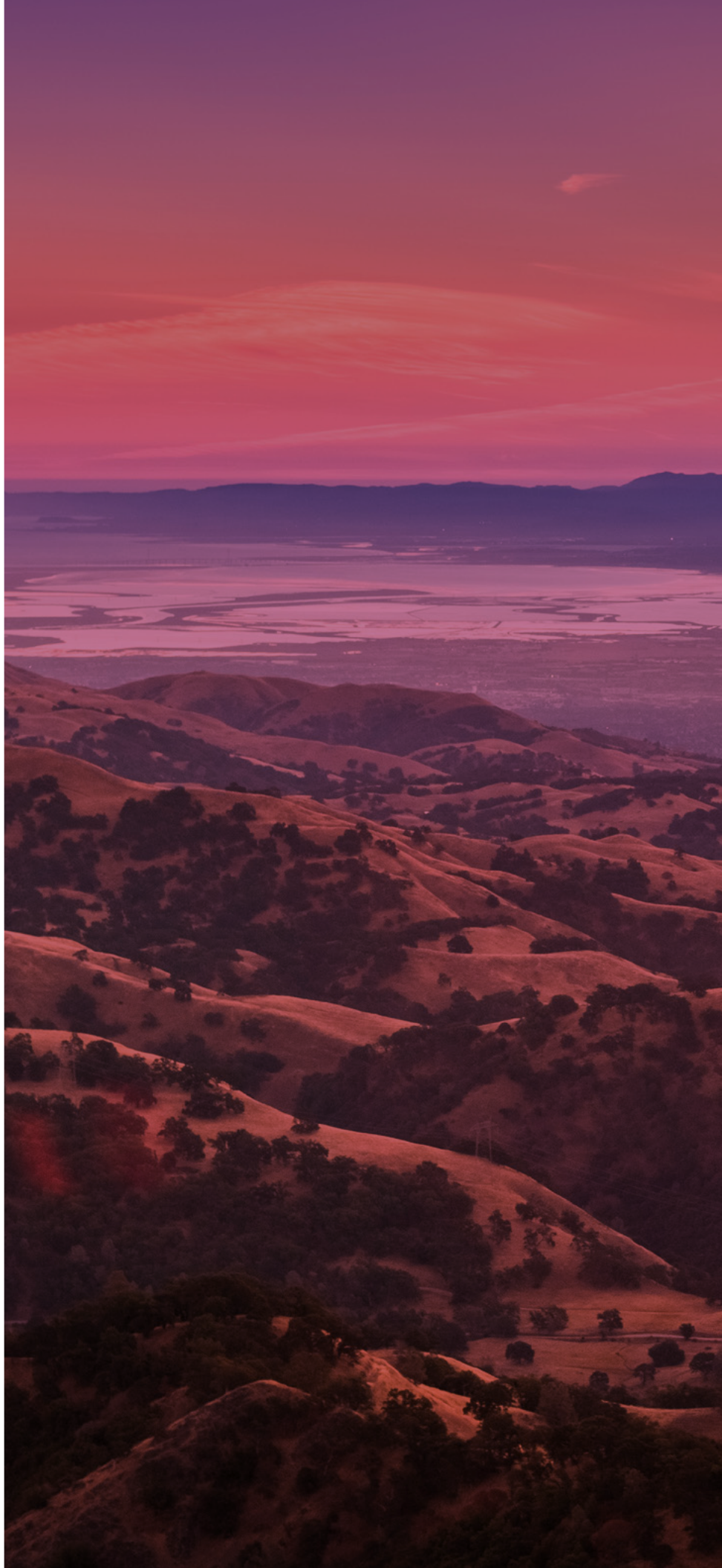
- Have a tax or fee liability on a closed account,
- Are no longer associated with the business that incurred the liability or a similar business,
- Do not dispute the amount of tax or fee they owe, and
- Cannot pay the full amount they owe in a reasonable amount of time.

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 2024-25, CDTFA approved 108 offers in compromise.

¹ During fiscal year 2024-25, three Childhood Lead Poisoning Prevention Fee appeals were filed with CDTFA.

The [California Department of Public Health \(CDPH\)](#) is responsible for decisions related to Childhood Lead Poisoning Prevention Fee appeals. The remaining 136 appeals were related to other special tax and fee programs and were processed by CDTFA team members.





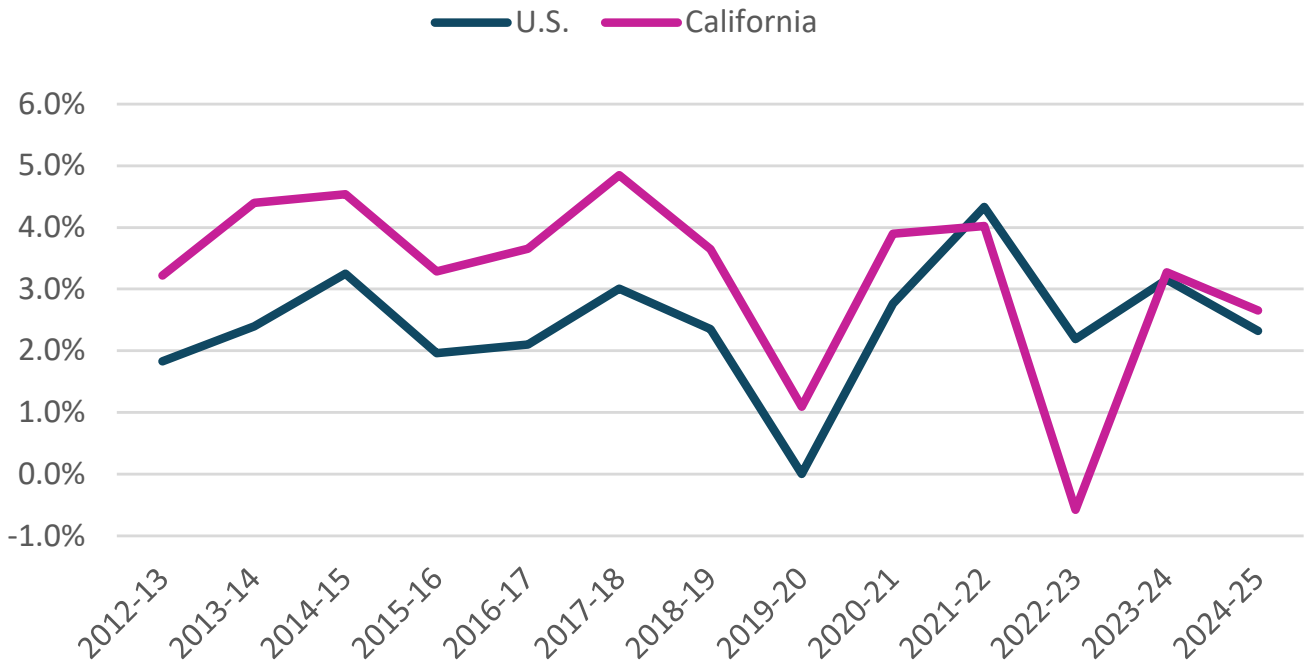


ECONOMIC ANALYSIS

California Gross Domestic Product (GDP): A Global Economic Force

California has solidified its position as the fourth-largest economy in the world, accounting for 14.1 percent of the total U.S. GDP. In 2024, the state’s nominal GDP reached \$4.1 trillion (real GDP of \$3.3 trillion), officially surpassing Japan’s economy. From fiscal year 2012-13 through the onset of the pandemic, California consistently outpaced national economic growth. While COVID-19 disrupted that trend, recent data shows the state is once again growing faster than the national average (see Chart 1).

Chart 1—California and U.S. Real GDP Growth (by fiscal year)



Source: U.S. Bureau of Economic Analysis (BEA), Quarterly Real GDP - All Industries

Taxable Sales: Flat Growth Amid a Booming Economy

Despite California's impressive GDP performance, taxable sales have remained relatively flat due to a shift in consumer spending. Unlike prior years, consumers are spending more on services relative to goods (see Chart 3). In fiscal year 2024-25, total taxable sales declined by 0.7 percent compared to the prior year—a slight improvement over fiscal year 2023-24, but still a sign of sluggish consumer activity (see Chart 2). The number of sales and use tax returns filed increased by 1.1 percent during fiscal year 2024-25. Unlike GDP, taxable sales exclude services, which now make up a larger share of consumer spending. California consumers are spending less on goods than the pre-pandemic levels, while consumer spending on services is starting to normalize. Unlike goods, spending on services, on average, is higher than pre-pandemic levels (see Chart 3). Other contributing factors may include shifts in consumer behavior, unstable inflation and interest rates, and uncertainty around tariffs and global trade.

Chart 2—Total Taxable Sales, in Billions

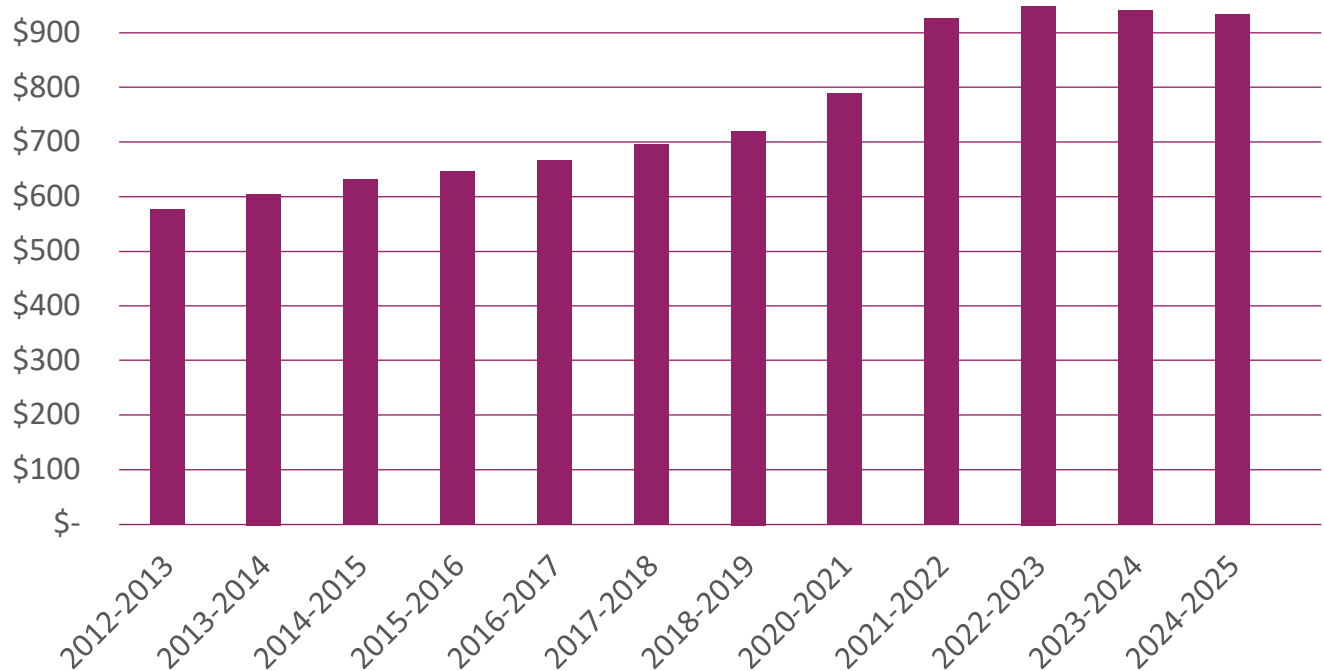
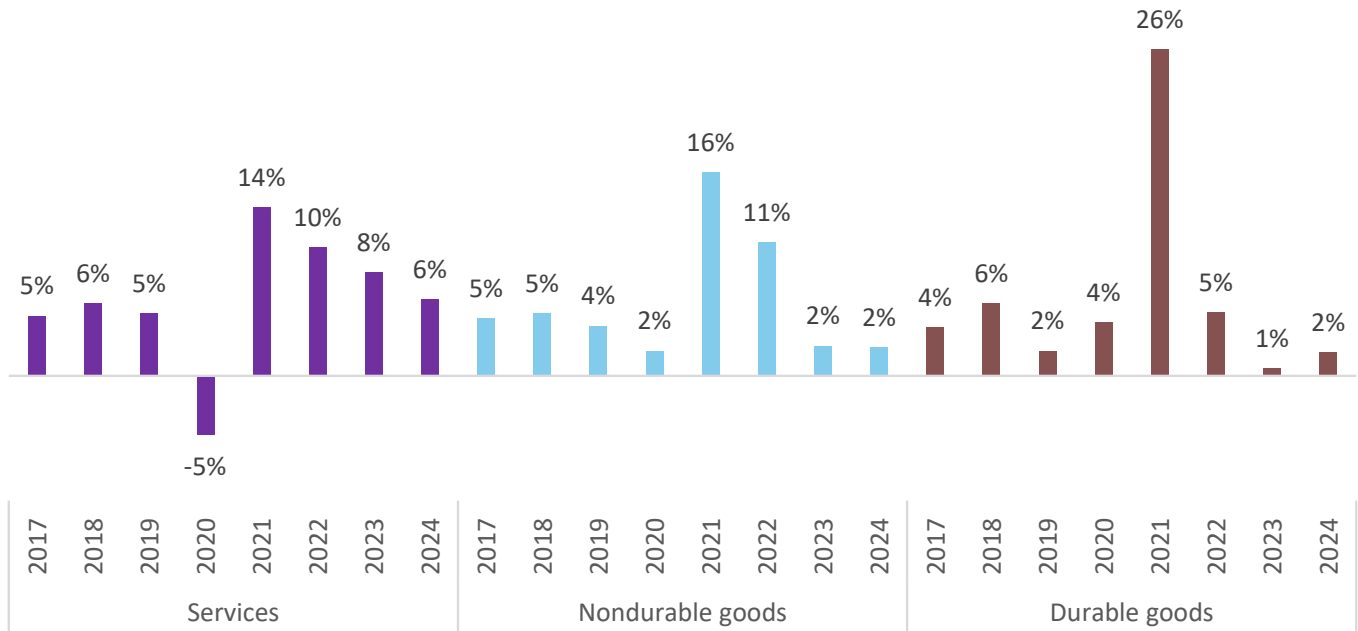


Chart 3—California Personal Consumption Expenditures
Percent Change Prior Period



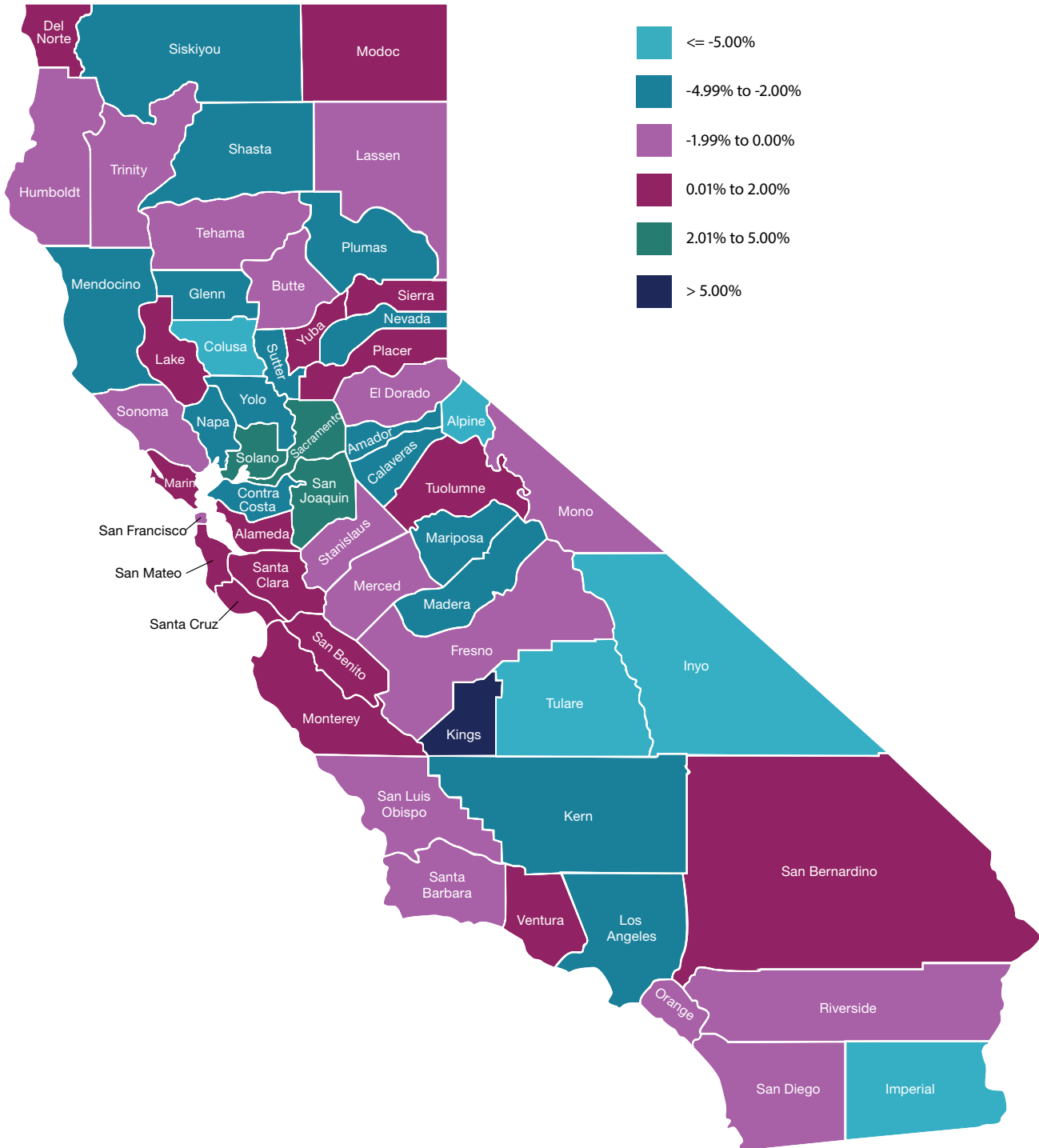
Source: Bureau of Economic Analysis, Personal Consumption Expenditures (PCE)

At the local level, 20 of California’s 58 counties reported an increase in taxable sales. Top performers were:

- Kings County (+8.8%)
- San Joaquin (+2.7%)
- Sacramento (+2.2%)
- Solano (+2.1%)

Meanwhile, rural counties such as Imperial (-11.2%), Inyo (-9.23%), Colusa (-7.2%), and Tulare (-7.0%) experienced the sharpest decline. The remaining counties saw modest growth rates ranging from -6.7 percent to +1.7 percent. Major metro areas like Los Angeles, San Diego, and San Francisco all posted negative growth (see Chart 4).

Chart 4—Change in Taxable Sales from Prior Fiscal Year by County



Source: CDTFA

Sources of State Revenue, Fiscal Year 2024-25



	2024-25 Revenue (in thousands)	2024-25 Percentage of Total State Revenue
● Sales and Use Taxes	\$49,169,916	16.58%
● Fuel Taxes	\$9,487,467	3.20%
● Other CDTFA Revenues	\$4,580,438	1.54%
CDTFA Subtotal	\$63,237,822	21.32%
● Personal Income Tax	\$124,337,753	41.92%
● Corporation Tax	\$43,199,442	14.56%
● Motor Vehicle and Trailer Coach License (In Lieu) Fees	\$9,075,213	3.06%
● Other Revenues	\$56,738,986	19.13%
Total	\$296,589,215	

	2024-25 Revenue (in thousands)	2023-24 Revenue (in thousands)	Percentage Change	2024-25 Percentage of Total State Revenue
California Department of Tax and Fee Administration (CDTFA)				
<i>Major Taxes and Licenses</i>				
Sales and Use Tax ¹	\$49,169,916	\$48,518,117	1.34%	16.58%
Gasoline and Jet Fuel Tax	7,954,863	7,774,431	2.32%	2.68%
Diesel and Use Fuel Taxes	1,532,604	1,455,834	5.27%	0.52%
Cannabis Excise Tax	586,905	635,018	-7.58%	0.20%
Cigarette and Tobacco Products Tax	1,226,055	1,394,550	-12.08%	0.41%
Alcoholic Beverage Tax	419,040	417,175	0.45%	0.14%
Total, Major Taxes and Licenses	60,889,383	\$60,195,126	1.15%	20.53%
<i>Total, Minor Revenues²</i>	<i>2,348,438</i>	<i>\$2,131,987</i>	<i>10.15%</i>	<i>0.79%</i>
Total, CDTFA	63,237,822	\$62,327,112	1.46%	21.32%
Other Agencies				
<i>Major Taxes and Licenses</i>				
Personal Income Tax	\$124,337,753	\$115,999,853	7.19%	41.92%
Corporation Tax	43,199,442	34,317,908	25.88%	14.56%
Insurance Gross Premiums Tax	4,063,907	3,966,362	2.46%	1.37%
Motor Vehicle License (In Lieu) Tax	3,555,896	3,470,543	2.46%	1.20%
Motor Vehicle Registration and Other Fees	5,519,317	5,319,935	3.75%	1.86%
Total, Major Taxes and Licenses	\$180,676,315	\$163,074,601	10.79%	60.91%
<i>Total, Minor Revenues</i>	<i>\$52,675,079</i>	<i>\$47,172,154</i>	<i>11.67%</i>	<i>17.76%</i>
Total, Other Agencies	\$233,351,394	\$210,246,755	10.99%	78.67%
Total, State Revenues	\$296,598,215	\$272,573,867	8.81%	100.00%
Total, Major Taxes and Licenses	\$241,565,698	\$223,269,727	8.19%	

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.

² Does not include Bradley-Burns local tax, special districts, or local public safety fund.

³ Includes all non-major special taxes except insurance revenue, which is included with other agencies total.







TAXPAYER
RESOURCES

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 multiple languages 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 2024-25, CDTFA team members answered 550,242 calls. The average wait time was two minutes and 10 seconds, a year-over-year reduction of 21 seconds. On CSC's dedicated Spanish-language line, agents answered 42,425 calls, with an average wait time of three minutes and eight seconds. We provide callers with assistance in other languages upon request.

In addition to calls, CSC team members responded to 18,365 questions via email and 22,528 via chat, including 452 in Spanish. CDTFA's ChatBot feature, which is available 24 hours a day, responded to 122,615 public inquiries, including 3,164 in Spanish.

Taxpayers and Public Outreach

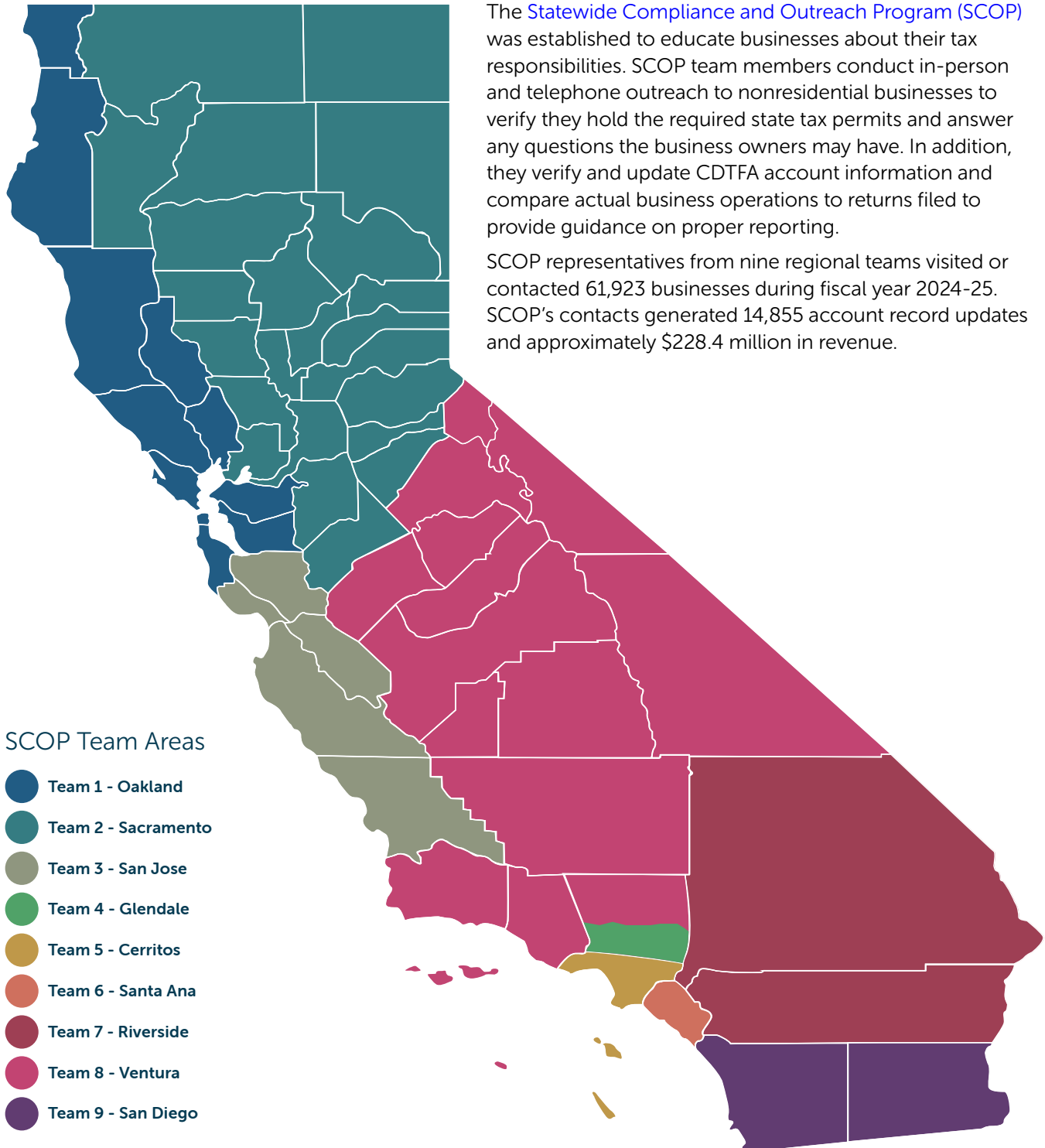
Keeping up with changing tax laws can be challenging for any business. CDTFA is dedicated to educating taxpayers through seminars, online classes, video tutorials, publications, industry tax and fee guides, social media, and our Speakers Bureau.

A few years ago, CDTFA began offering its seminars and classes virtually, but some speaker events are still conducted in person. In addition to our seminars and classes, taxpayers can take advantage of a variety of online educational products. CDTFA's [Tax Education](#) 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 2024-25, CDTFA conducted 431 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. In fiscal year 2024-25, we added a new *Covered Battery-Embedded Waste Recycling Fee* guide within the *Covered Electronic Waste Recycling Fees Guide*.

Statewide Compliance and Outreach Program



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 comments and suggestions to improve CDTFA's tax administration.

In fiscal year 2024-25, the TRA Office assisted 540 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 2024-25 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 \$50,000. Several law schools throughout California participate in the program, with students instructed by CDTFA supervising attorneys.

In fiscal year 2024-25, TAAP accepted 53 cases into the program and resolved 31 cases.

More information about the program can be found in the *Taxpayers' Rights Advocate's 2024-25 Annual Report*. Contact information is available on CDTFA's website through the TRA 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 one-on-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 2024-25, there were 47,608 in-person visits to our field offices, and 99.33 percent of these surveys showed positive ratings for the customer service we provided.

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 2024-25, CDTFA received 167 survey responses, with a 100 percent positive rating indicating that respondents 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

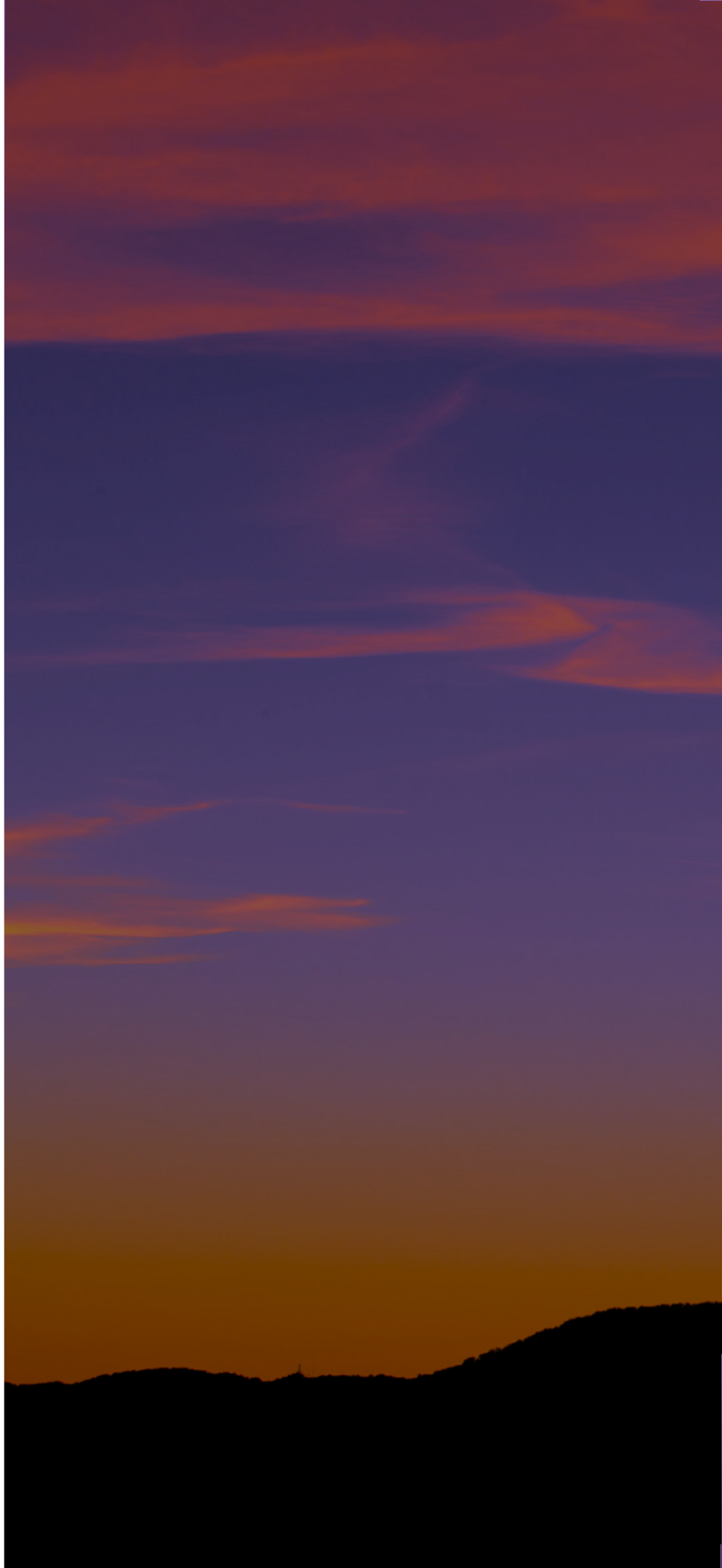
CDTFA's Open Data Portal provides centralized access to publicly available data regarding categories such as Taxable Sales in California, Environmental Fees, and CDTFA Administration Data. It includes access to Interactive Data Visualizations that allow users to select from a variety of categories, maps, 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 surveyed 140,000 taxpayers asking them to rate their most recent interaction with CDTFA. Taxpayers rated their overall experience at 3.79 on a 5-point scale.









STATISTICAL
TABLES

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**Open
Data
Portal**



More statistical tables and data are available through CDTFA's Open Data Portal (ODP) at <https://cdtfa.ca.gov/dataportal/> or via the QR code. A list of these tables is provided below.

Administration Revenues and Expenditures

- [Table 3](#), Summary of Total Costs of Performing California Department of Tax and Fee Administration Functions

Sales and Use Taxes

- [Table 18](#), State Sales and Use Tax Collections and Number of Sites
- [Table 21A](#), Payments Distributed to Cities and Counties From Local Sales and Use Taxes
- [Table 21B](#), Payments Distributed to Counties From County Transportation Tax
- [Table 21C](#), Payments Distributed to Special Districts From Transactions and Use Tax
- [Table 21D](#), Transactions and Use Tax Rates and Effective Dates
- [Table 22B](#), Special Taxing Jurisdictions Distributions and Administrative Charges
- [Table 23](#), Local Sales and Use Tax Rates Imposed by California Cities

Special Taxes and Fees

- [Table 24A](#), Gasoline Tax Statistics
- [Table 24B](#), Jet Fuel Tax Statistics
- [Table 25A](#), Taxable Distributions of Diesel Fuel and Alternative Fuels
- [Table 25B](#), Diesel Fuel and Alternative Fuels Statistics
- [Table 27](#), Beer, Wine, and Distilled Spirits Excise Tax Collections
- [Table 28](#), Apparent Consumption of Beer, Wines, and Distilled Spirits
- [Table 29](#), Per Capita Consumption of Beer, Wines, and Distilled Spirits
- [Table 30A](#), Cigarette and Tobacco Products Taxes Revenue
- [Table 30B](#), Cigarette Distributions and Per Capita Consumption
- [Table 32](#), Summary of Insurance Taxes Assessed in 2022 and 2023 on Companies Authorized to Do Business in California by Type of Insurer
- [Table 33](#), Insurance Tax Assessments on Licensed Insurers, Tax Rate, Taxes on Premiums, Local Property Tax Credits Allowed, Taxes on Ocean Marine Business, and Total Taxes Assessed
- [Table 37A](#), eWaste Fee Collections
- [Table 37B](#), Reporting Consumption of Covered Electronic Devices
- [Table 38A](#), Timber Yield Tax and Timber Reserve Fund Tax Statistics
- [Table 38B](#), Timber Production Statistics, by County

^a Data included in some of the statistical tables are from taxpayer-reported information and may not match data in previous sections of the report (which are from CDTFA's Financials Statements and Revenue Reports). Accounting data incorporates accrual-based reporting.

ADMINISTRATION REVENUES AND EXPENDITURES

TABLE 1—Summary of Revenues by Tax Program Fiscal Years 2021-22 to 2024-25 (1 of 2)

Tax Program	Revenue Account	2024-25	Year-to-Year Change
Alcoholic Beverage Taxes:^a	General Fund	\$419,040,000	0.5%
Taxes on Beer and Wine	-	\$153,245,000	0.3%
Taxes on Distilled Spirits	-	\$265,795,000	0.6%
California Cannabis Tax^b	California Cannabis Tax Fund	\$586,905,000	-7.6%
California Firearm and Ammunition Excise Tax	Gun Violence Prevention	\$56,994,000	N/A
Cigarette and Tobacco Products Taxes:	-	\$1,226,055,000	-12.1%
Breast Cancer Research Cigarette Stamp Tax ^c	Breast Cancer Fund	\$7,394,000	-6.5%
California Electronic Cigarette Excise Tax	California Electronic Cigarette Excise Tax Fund	\$32,013,000	-24.8%
California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund ^d	California Healthcare Research And Prevention Tobacco Tax Act Of 2016	\$811,127,000	-11.2%
Children and Families First Cigarette Stamp Tax	California Children And Families First	\$203,305,000	-10.8%
Cigarette and Tobacco Products Licensing Fee	Cigarette And Tobacco Products Compliance	\$10,172,000	-2.3%
Cigarette and Tobacco Products Tax ^e	Cigarette and Tobacco Products Surtax	\$125,018,000	-17.9%
Cigarette Tax	General Fund	\$37,026,000	-6.5%
Emergency Telephone Users Surcharge^e	911—State Emergency Telephone Number Account 988—State Suicide and Behavioral Health Crisis Fund	\$268,602,000	14.7%
Energy Resources Surcharge	Energy Resources Surcharge Fund	\$69,770,000	3.3%
Prepaid Mobile Telephony Services	Mobile Telephony Services (MTS) Surcharge—State	\$4,500	50.0%
Local Charges for Prepaid Telephony Services	Mobile Telephony Services (MTS) Surcharge—Local	\$1,897,000	6.2%
Environmental Taxes and Fees:	-	\$884,709,000	2.7%
Childhood Lead Poisoning Prevention Fee	Childhood Lead Poisoning Prevention Fund	\$30,929,000	0.3%
Electronic Waste Recycling Fee	Electronic Waste Recovery and Recycling Account	\$77,591,000	-2.9%
Fire Prevention Fee ^f	State Responsibility Area Fire Prevention	\$7,600	280.0%
Hazardous Substances Taxes and Fees	Hazardous Waste and Toxic Substances Control Accounts	\$218,472,000	7.5%
Integrated Waste Management Fee	Integrated Waste Management Account	\$57,228,000	3.2%
Lead-Acid Battery Fee	Lead-Acid Battery Fund	\$34,937,000	17.4%
Marine Invasive Species Control Fee	Marine Invasive Species Control Fund	\$5,069,000	5.8%
Occupational Lead Poisoning Prevention Fee	Occupational Lead Poisoning Prevention Account	\$3,627,000	2.5%
Oil Spill Fee	Oil Spill Prevention and Administration Fund	\$65,061,000	4.5%
Tire Recycling Fee	California Tire Recycling Management Fund	\$63,020,000	-0.2%
Underground Storage Tank Fee	Underground Storage Tank Cleanup Fund	\$296,463,000	-0.6%
Water Rights Fee	Water Rights Fund	\$32,303,000	7.1%
Fuel Taxes:	-	\$9,487,467,000	2.8%
Diesel and Use Fuel Taxes	Highway Users Tax Account	\$1,532,604,000	5.3%
Motor Vehicle Fuel Taxes	State Transportation Fund	\$7,954,863,000	2.3%
Gasoline Tax ^g	State Transportation Fund, Various Accounts	\$7,950,882,000	2.3%
Jet Fuel Tax	State Transportation Fund, Aeronautics Account	\$3,981,000	-14.2%
Insurance Taxes^h	General Fund	\$3,470,844,000	10.9%
Lumber Products Assessment Fee	Timber Regulation and Forest Restoration Fund	\$62,799,000	2.8%
Natural Gas Surcharge Fee	Gas Consumption Surcharge Fund	\$994,993,000	10.9%
Property Taxes:	-	\$10,567,000	1.7%
Timber Yield Tax	Timber Harvest Counties	\$10,567,000	1.7%
Sales and Use Taxes and Fees:	-	\$80,224,974,000	1.1%
Retail Sales Tax	-	\$80,224,974,000	1.1%
City and County Taxes ⁱ	Local Government Fund	\$8,944,316,000	-4.9%
County Local Transportation Fund	Local Government Fund	\$2,367,613,000	0.7%
Special Taxing Jurisdictions	Local Government Fund	\$14,994,883,000	4.3%
Local Revenue Fund 2011 State Sales Tax ^j	Local Revenue Fund 2011	\$9,411,035,000	1.1%
Local Revenue Fund State Sales Tax	Local Revenue Fund	\$4,748,247,000	0.0%
Public Safety Fund Sales Tax	Public Safety Fund	\$4,748,246,000	0.0%
State Taxes ^k	General Fund	\$35,009,890,000	1.6%
Fees ^l	General Fund	\$744,000	-18.0%
Total Revenues^m	-	\$97,765,618,000	1.5%

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 53 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES
TABLE 1—Summary of Revenues by Tax Program
Fiscal Years 2021-22 to 2024-25 (2 of 2)

Tax Program	2023-24	Year-to-Year Change	2022-23	Year-to-Year Change	2021-22	Year-to-Year Change
Alcoholic Beverage Taxes^a	\$417,175,000	-0.8%	\$420,541,000	-2.5%	\$431,365,000	4.6%
Taxes on Beer and Wine	\$152,843,000	-6.8%	\$163,911,000	-6.1%	\$174,578,000	-0.5%
Taxes on Distilled Spirits	\$264,332,000	3.0%	\$256,630,000	-0.1%	\$256,787,000	8.4%
California Cannabis Tax^b	\$635,018,000	23.1%	\$515,835,000	-44.8%	\$934,698,000	14.1%
Cigarette and Tobacco Products Taxes:	\$1,394,549,000	-14.6%	\$1,633,379,000	-11.4%	\$1,842,891,000	-6.9%
Breast Cancer Research Cigarette Stamp Tax ^c	\$7,909,000	-14.7%	\$9,277,000	-13.5%	\$10,731,000	-9.6%
California Electronic Cigarette Excise Tax	\$42,555,000	-28.4%	\$59,471,000	-	-	-
California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund ^d	\$913,701,000	-14.1%	\$1,063,869,000	-14.8%	\$1,248,572,000	-7.1%
Children and Families First Cigarette Stamp Tax	\$228,033,000	-14.3%	\$266,071,000	-14.1%	\$309,584,000	-7.9%
Cigarette and Tobacco Products Licensing Fee	\$10,411,000	4.0%	\$10,010,000	-7.6%	\$10,838,000	3.5%
Cigarette and Tobacco Products Tax ^e	\$152,331,000	-14.2%	\$177,480,000	-15.1%	\$209,063,000	-3.7%
Cigarette Tax	\$39,609,000	-16.1%	\$47,201,000	-12.8%	\$54,103,000	-9.4%
Emergency Telephone Users Surcharge^e	\$234,130,000	7.6%	\$217,642,000	9.4%	\$199,030,000	12.2%
Energy Resources Surcharge	\$67,561,000	-5.7%	\$71,666,000	2.0%	\$70,279,000	1.6%
Prepaid Mobile Telephony Services	\$3,000	N/A	\$13,000	N/A	\$0	-100.0%
Local Charges for Prepaid Telephony Services	\$1,787,000	-4.0%	\$1,861,000	-5.0%	\$1,959,000	-17.6%
Environmental Taxes and Fees:	\$861,471,000	2.8%	\$837,971,000	8.2%	\$774,674,000	6.1%
Childhood Lead Poisoning Prevention Fee	\$30,848,000	-4.2%	\$32,200,000	3.4%	\$31,130,000	7.8%
Electronic Waste Recycling Fee	\$79,919,000	-2.9%	\$82,335,000	-4.4%	\$86,118,000	-17.1%
Fire Prevention Fee ^f	\$2,000	-92.0%	\$25,000	177.8%	\$9,000	-30.8%
Hazardous Substances Taxes and Fees	\$203,309,000	12.7%	\$180,339,000	58.5%	\$113,746,000	21.3%
Integrated Waste Management Fee	\$55,440,000	0.4%	\$55,197,000	-5.0%	\$58,120,000	-2.7%
Lead-Acid Battery Fee	\$29,555,000	-2.6%	\$30,561,000	51.2%	\$20,206,000	4.3%
Marine Invasive Species Control Fee	\$4,791,000	-5.4%	\$5,067,000	-0.6%	\$5,098,000	10.9%
Occupational Lead Poisoning Prevention Fee	\$3,539,000	10.0%	\$3,218,000	2.9%	\$3,128,000	0.7%
Oil Spill Fee	\$62,270,000	8.0%	\$57,644,000	7.4%	\$53,662,000	43.8%
Tire Recycling Fee	\$63,119,000	2.4%	\$61,629,000	2.2%	\$60,305,000	0.9%
Underground Storage Tank Fee	\$298,329,000	-0.6%	\$300,224,000	-4.9%	\$315,767,000	7.4%
Water Rights Fee	\$30,150,000	2.1%	\$29,532,000	7.8%	\$27,385,000	8.2%
Fuel Taxes:	\$9,230,265,000	6.3%	\$8,681,344,000	1.9%	\$8,519,336,000	8.3%
Diesel and Use Fuel Taxes	\$1,455,834,000	5.2%	\$1,384,448,000	0.7%	\$1,375,077,000	3.5%
Motor Vehicle Fuel Taxes	\$7,774,431,000	6.5%	\$7,296,896,000	2.1%	\$7,144,259,000	9.3%
Gasoline Tax ^g	\$7,769,790,000	6.5%	\$7,292,855,000	2.1%	\$7,139,996,000	9.2%
Jet Fuel Tax	\$4,641,000	14.8%	\$4,041,000	-5.2%	\$4,263,000	35.3%
Insurance Taxes^h	\$3,129,101,000	3.0%	\$3,037,984,000	6.5%	\$2,852,781,000	4.8%
Lumber Products Assessment Fee	\$61,109,000	-14.2%	\$71,189,000	-14.5%	\$83,254,000	30.9%
Natural Gas Surcharge Fee	\$897,327,000	11.4%	\$805,837,000	20.2%	\$670,648,000	16.3%
Property Taxes:	\$10,389,000	19.5%	\$8,696,000	-6.6%	\$9,309,000	-1.7%
Timber Yield Tax	\$10,389,000	19.5%	\$8,696,000	-6.6%	\$9,309,000	-1.7%
Sales and Use Taxes and Fees:	\$79,394,121,000	-0.6%	\$79,884,938,000	2.6%	\$77,848,475,000	17.8%
Retail Sales Tax	\$79,394,121,000	-0.6%	\$79,884,938,000	2.6%	\$77,848,475,000	17.8%
City and County Taxes ⁱ	\$9,406,527,000	-0.05%	\$9,411,226,000	1.0%	\$9,316,469,000	19.8%
County Local Transportation Fund	\$2,351,632,000	-0.05%	\$2,352,807,000	1.0%	\$2,329,017,000	19.8%
Special Taxing Jurisdictions	\$14,371,084,000	-0.05%	\$14,378,262,000	4.7%	\$13,733,084,000	30.4%
Local Revenue Fund 2011 State Sales Tax ^j	\$9,310,717,000	-0.8%	\$9,381,996,000	2.8%	\$9,127,802,000	13.7%
Local Revenue Fund State Sales Tax	\$4,746,759,000	-1.2%	\$4,803,188,000	2.7%	\$4,678,092,000	17.2%
Public Safety Fund Sales Tax	\$4,746,760,000	-1.2%	\$4,803,186,000	2.7%	\$4,678,092,000	17.2%
State Taxes ^{h,k}	\$34,459,734,000	-0.8%	\$34,753,031,000	2.3%	\$33,983,073,000	14.0%
Fees ^l	\$907,000	-27.0%	\$1,242,000	-56.4%	\$2,846,000	53.8%
Total Revenues^m	\$96,334,006,000	0.2%	\$96,188,896,000	2.1%	\$94,238,700,000	15.6%

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 53 for footnotes.

ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 1—Summary of Revenues by Tax Program
Fiscal Years 2021-22 to 2024-25 Footnotes**

- ^a Beginning with fiscal year 2017-18, administered by CDTFA according to an interagency agreement with the California State Board of Equalization.
- ^b 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.
- ^c Breast Cancer Fund and Tobacco Products Surtax Fund do not include backfill revenues.
- ^d 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\(c\)](#).
- ^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 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.
- ^h Does not include amounts collected by the Department of Insurance.
- ⁱ Effective July 1, 2004, this tax was lowered from 1.0 percent to 0.75 percent.
- ^j Effective July 1, 2011.
- ^k 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.
- ^l Effective January 1, 2011, includes collection recovery costs.
- ^m 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).



ADMINISTRATION REVENUES AND EXPENDITURES

**TABLE 2—Summary of Expenditures of the California Department of Tax and Fee Administration
Fiscal Years 2023-24 and 2024-25**

Function	Expenditures	
	FY 2024-25	FY 2023-24
Personnel Services	\$538,779,000	\$539,306,000
Operating Expenses and Equipment:		
General Expense	8,196,000	8,419,000
Printing	489,000	325,000
Communications	1,042,000	3,404,000
Postage	2,492,000	2,944,000
Insurance	33,000	20,000
Travel—In-State	2,342,000	2,606,000
Travel—Out-of-State	1,269,000	1,133,000
Training	399,000	581,000
Facilities Operations	34,566,000	30,485,000
Utilities	426,000	352,000
Consulting and Professional Services:		
Interdepartmental	16,122,000	16,950,000
External	11,991,000	12,791,000
Consolidated Data Center	8,752,000	8,097,000
Data Processing	7,982,000	9,848,000
Equipment	683,000	620,000
Other Items of Expense	67,000	2,310,000
Totals, Operating Expenses and Equipment	\$96,850,000	\$100,884,000
Totals, Expenditures	\$635,629,000	\$640,190,000
Reimbursements	-197,486,000	-214,734,000
Special Funds	-83,896,000	-81,666,000
Federal Funds	-113,000	-154,000
Net Expenditures (General Fund)	\$354,134,000^a	\$343,636,000^b

^a Fiscal year 2024-25 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 \$3,897,000.

^b Fiscal year 2024-25 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.





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