



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

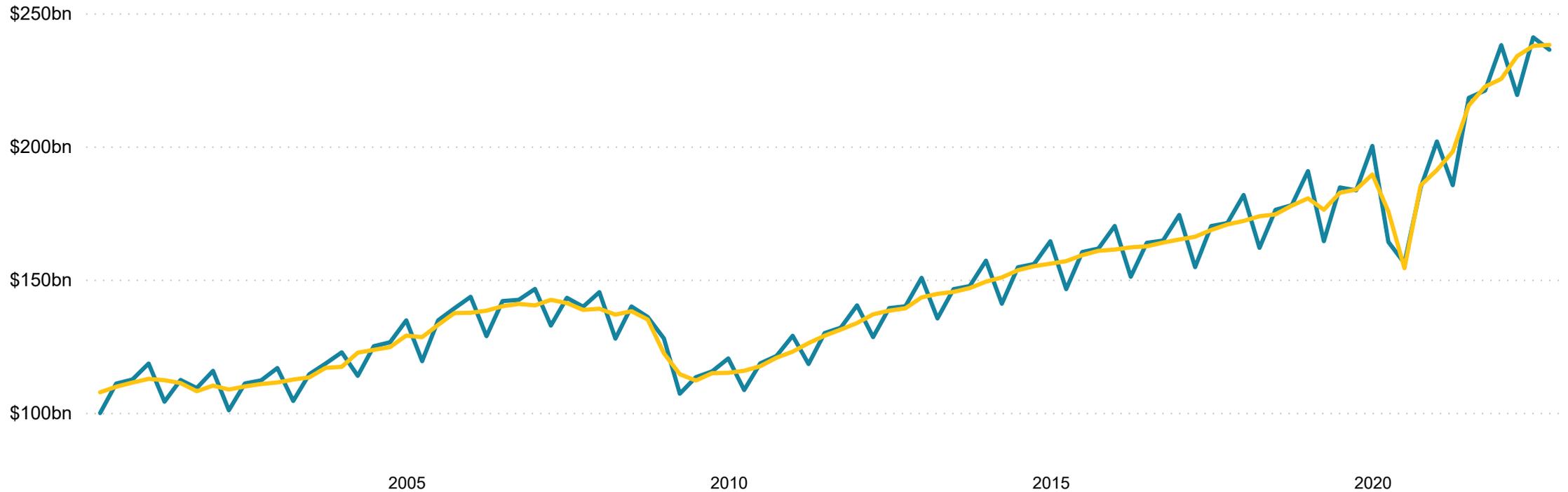
Tax Insights

December 2022

Taxable Sales Over Time

In Q3 2022, seasonally adjusted taxable sales reached \$238.1 billion, an all-time high.

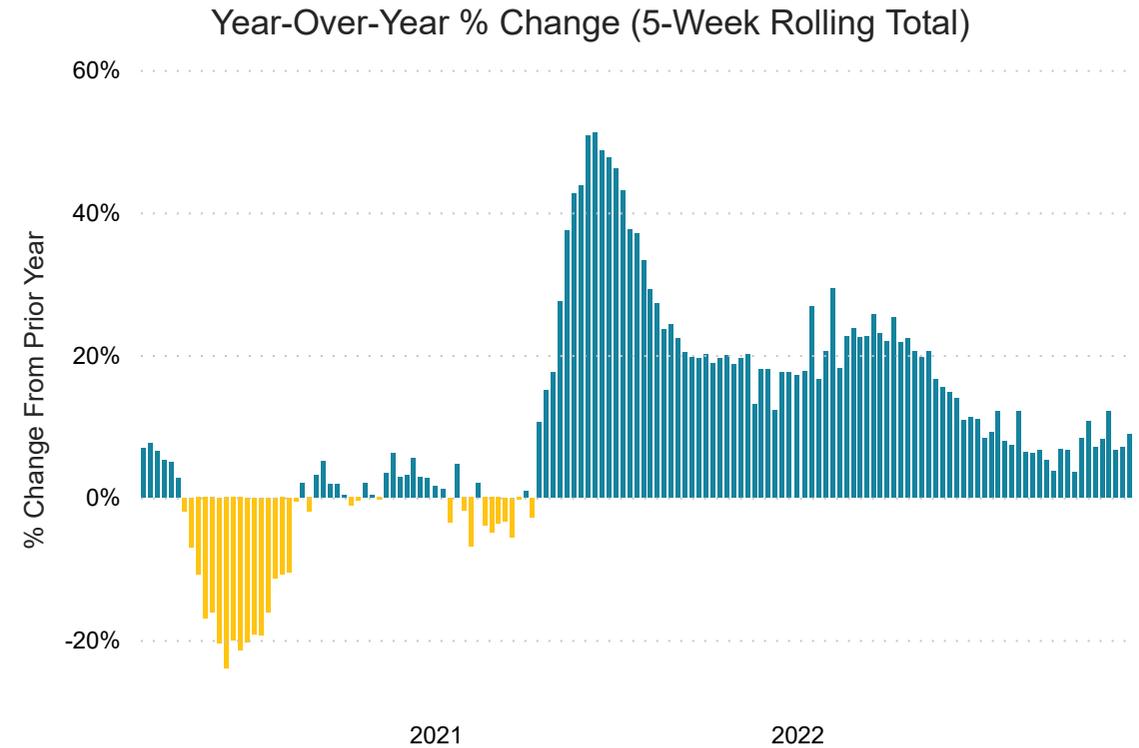
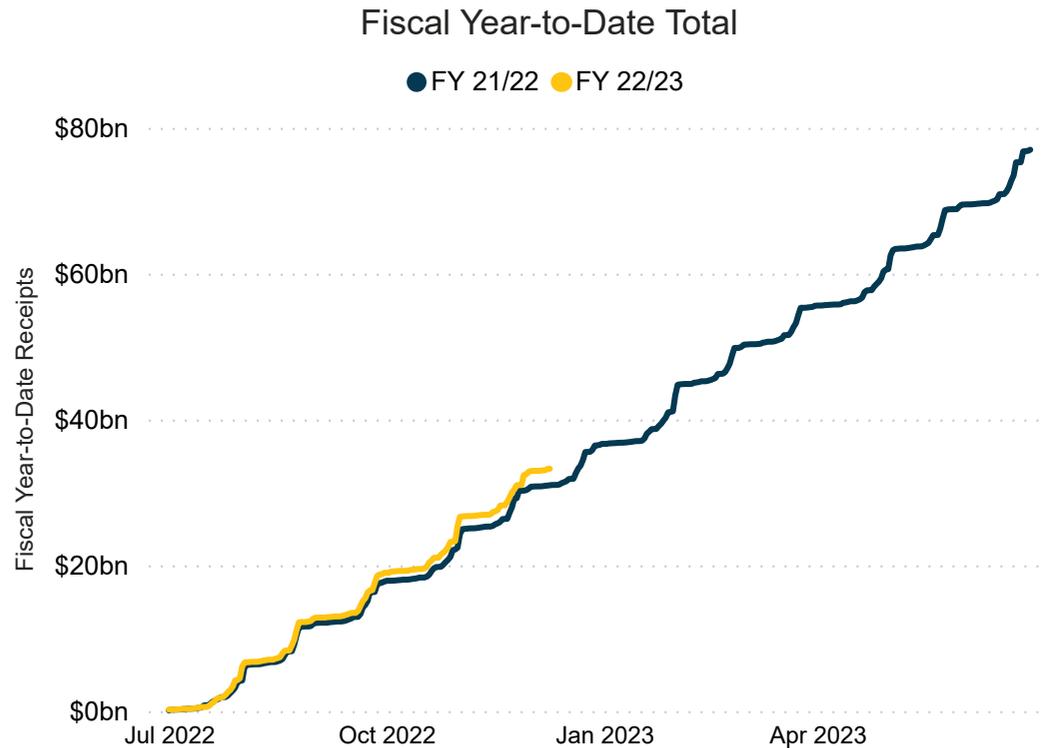
● Unadjusted taxable sales ● Seasonally adjusted taxable sales



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

Sales & Use Tax: Overall Cash Receipts

Year to date sales and use tax cash receipts have increased 7.3% from fiscal year 21/22 to fiscal year 22/23.



Data as of: 12/9/2022

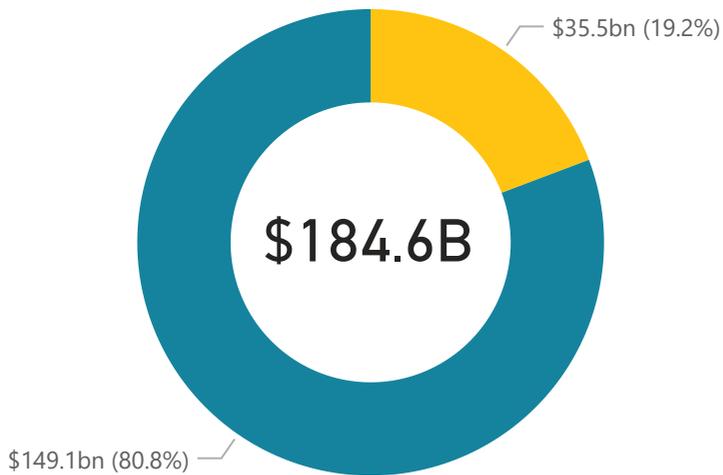
Represents cash receipts (not tax return data). Excludes Department of Motor Vehicles payments, Franchise Tax Board payments, and other adjustments.

Concentration of Taxable Sales

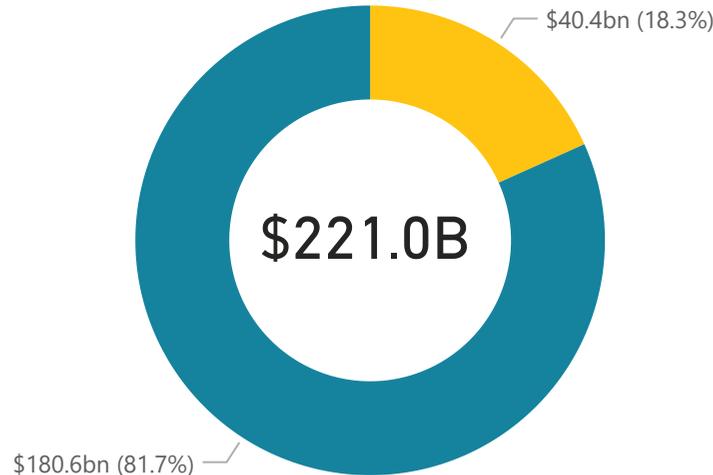
Concentration of taxable sales by the top 20 taxpayers is unchanged, from 18.3% in 3Q 2021 to 18.3% in 3Q 2022.

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

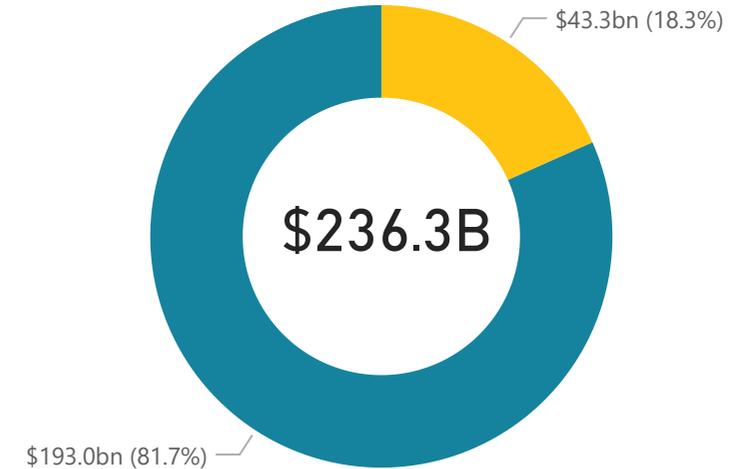
Taxable Sales 2020-Q3



Taxable Sales 2021-Q3



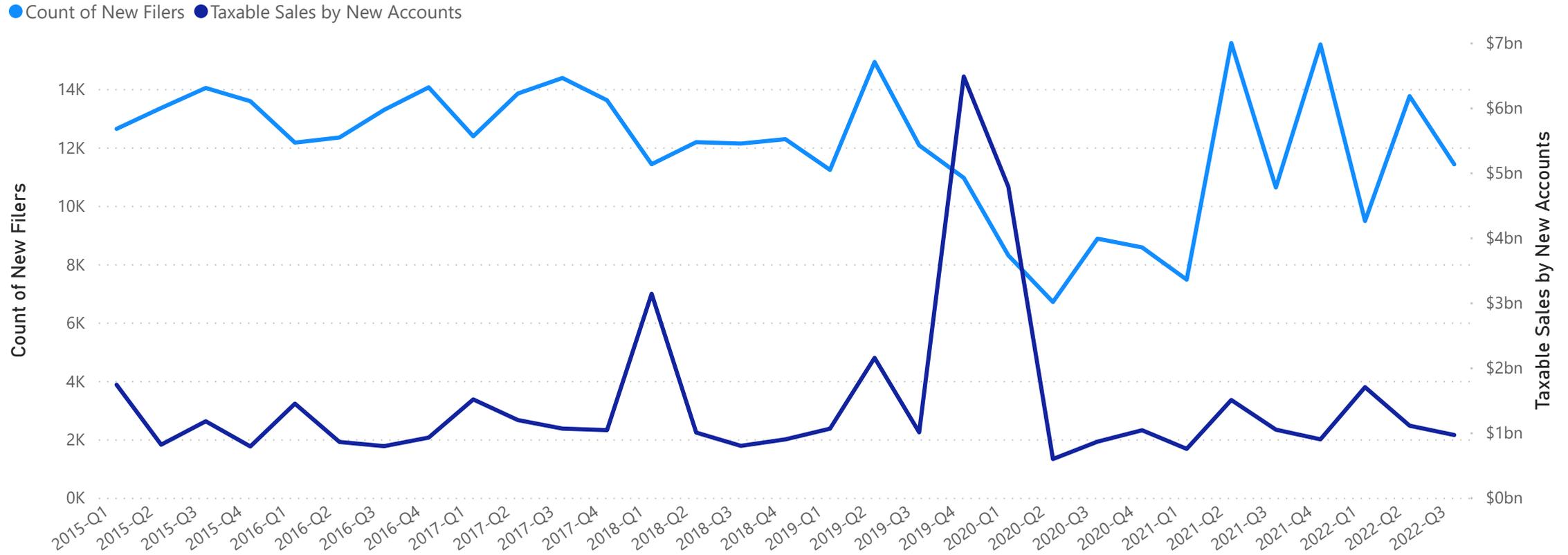
Taxable Sales 2022-Q3



2022-Q3 data are preliminary. Totals do not include DMV or FTB payments.

Sales and Use Tax: New Filers and Taxable Sales

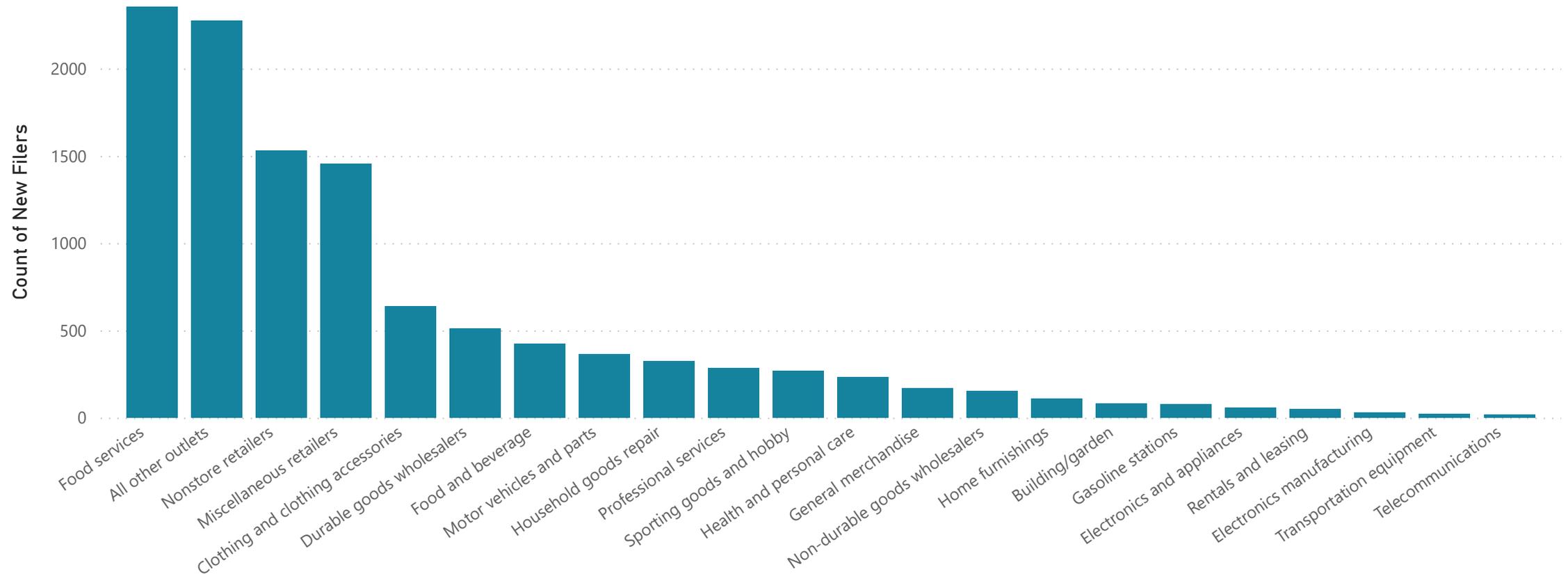
Following the onset of Covid-19, the number of new SUT accounts has continued to be volatile.



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

New Filers: Count of Filers by Industry

Food service retailers (including bars) opened more new accounts in Q3 2022 than any other sector.



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

Sales and Use Tax: New Permits

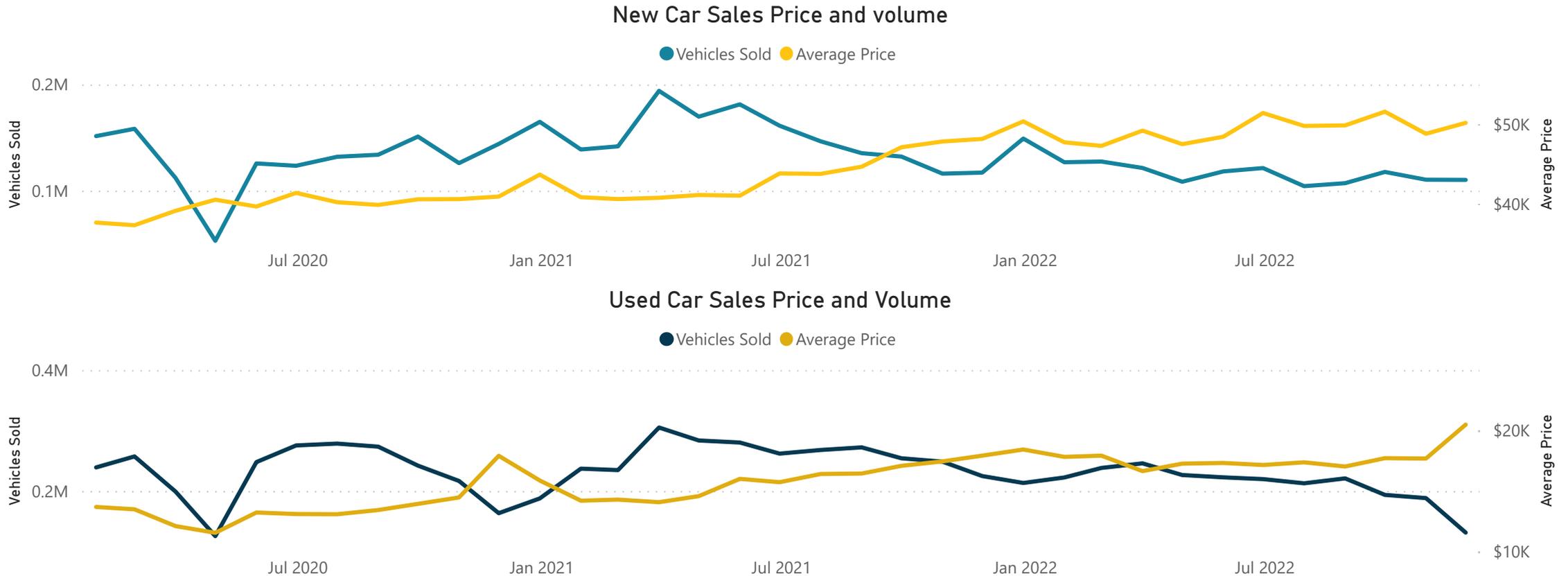
In Q3 2022, new sales and use tax permits were issued in quantities similar to pre-pandemic quarters. Recent data suggest a downward trend.



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

New and Used Vehicle Sales: Volume and Price

Used vehicles prices spiked in November 2022 as volumes decreased. New vehicles prices increased modestly.



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

Additional Resources

CDTFA Open Data Portal

www.cdtfa.ca.gov/dataportal/

CDTFA Data Visualizations

www.cdtfa.ca.gov/dataportal/visual.htm

CDTFA Research and Statistics Email

research@cdtfa.ca.gov

Additional Resources

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