



CDTFA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

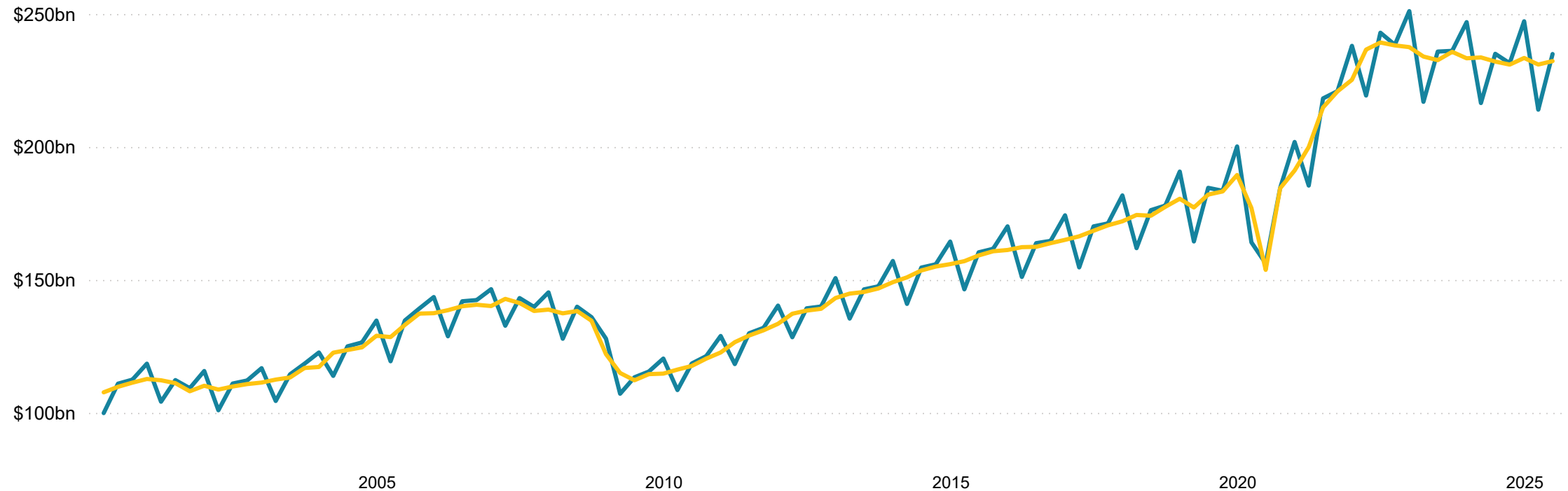
Tax Insights

September 2025

Taxable Sales Over Time

In Q2 2025 total sales were 234.9 billion dollars or 232.3 billion seasonally-adjusted dollars.

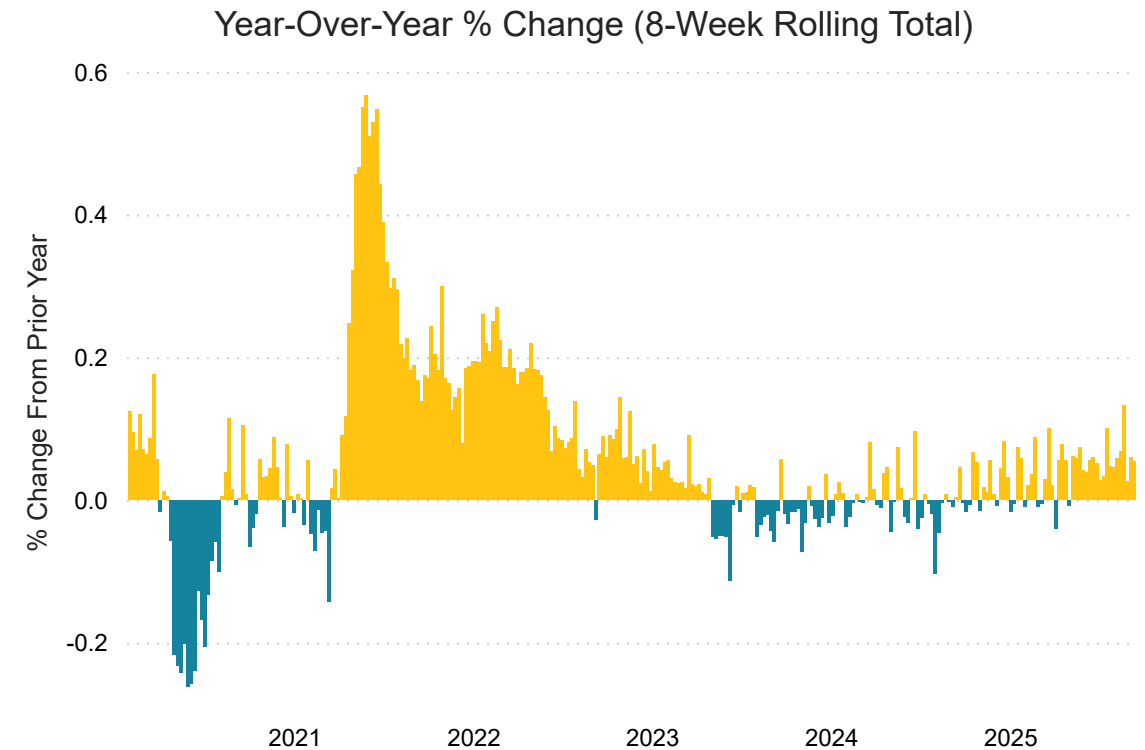
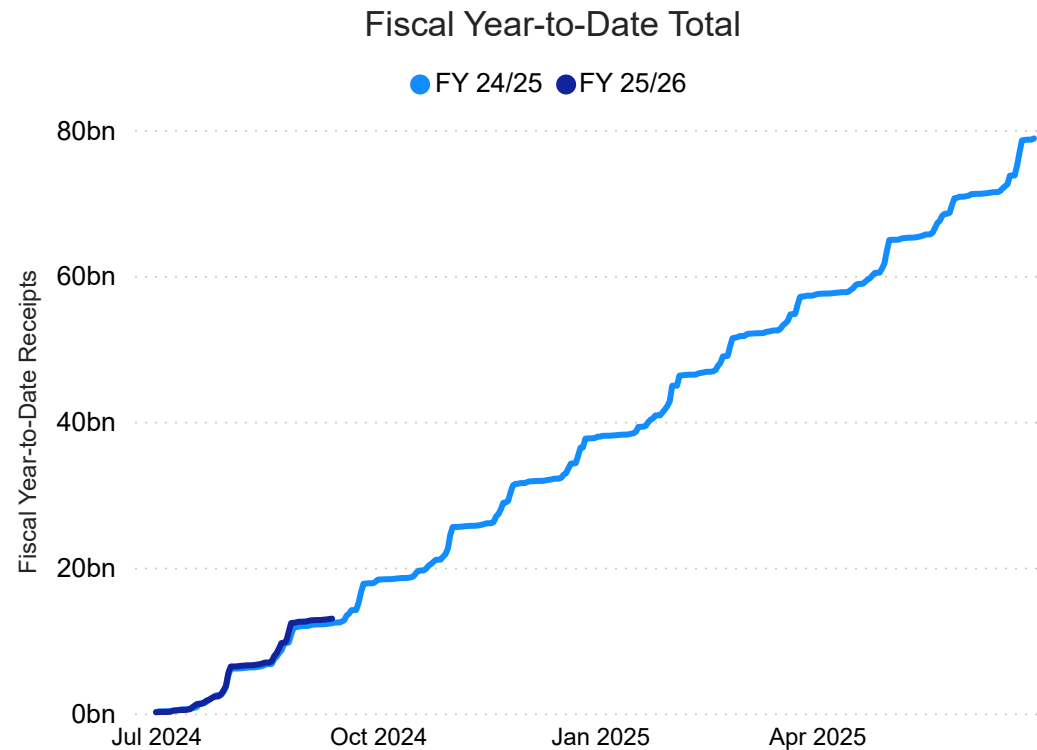
● Unadjusted taxable sales ● Seasonally adjusted taxable sales



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

Sales & Use Tax: Overall Cash Receipts

Fiscal year-to-date sales and use tax cash receipts are up 4.2% relative to the previous fiscal year.



Data as of: 9/15/2025

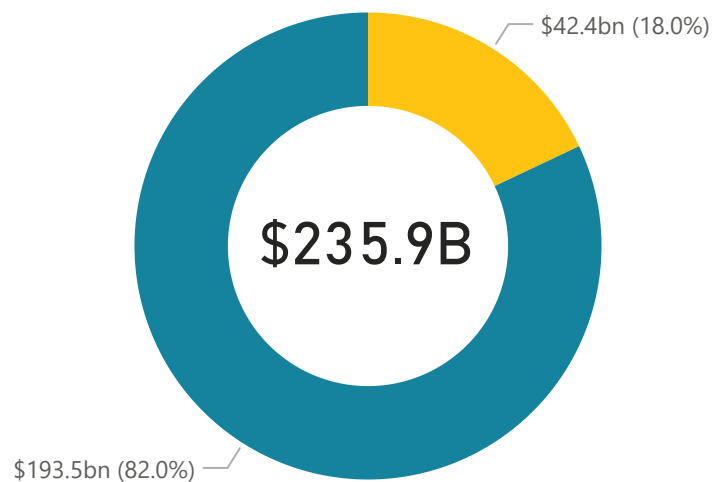
Represents cash receipts (not tax return data). Excludes Department of Motor Vehicles (DMV) payments, Franchise Tax Board (FTB) payments, and other adjustments.

Concentration of Taxable Sales

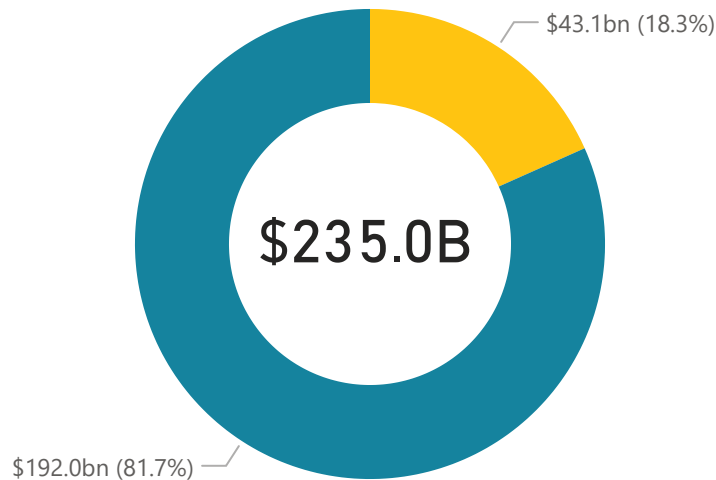
Market share of the top 20 largest taxpayers have remained relatively steady (18%).

Taxpayer Size by Quarterly Taxable Sales: Top 20  Other 

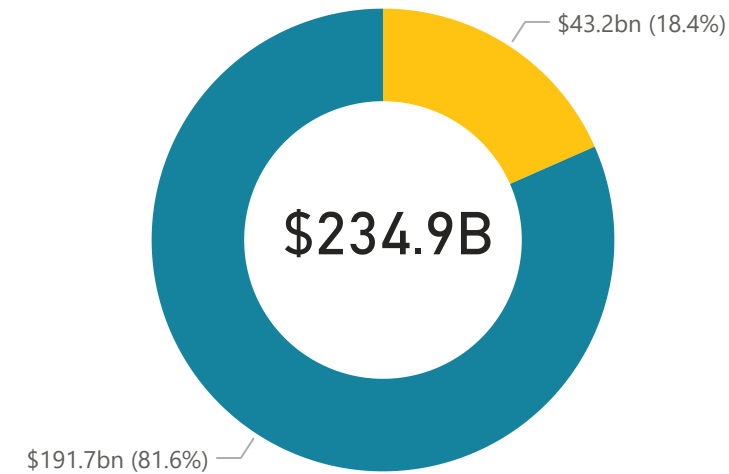
Taxable Sales 2023-Q2



Taxable Sales 2024-Q2



Taxable Sales 2025-Q2

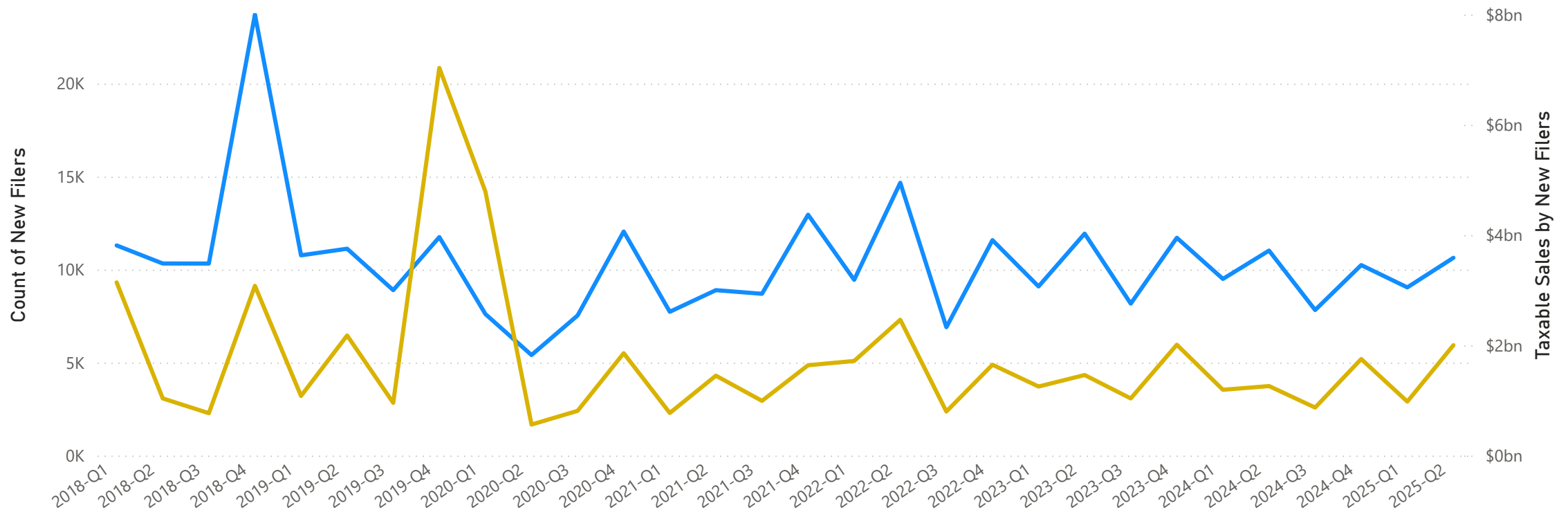


2025-Q2 data are preliminary. Totals do not include DMV and FTB payments.

Sales and Use Tax: New Filers and Taxable Sales

New filers in Q2 rose by 17.6% from Q1 2025. The taxable sales rose by 105% from \$0.9 billion to around \$2.0 billion.

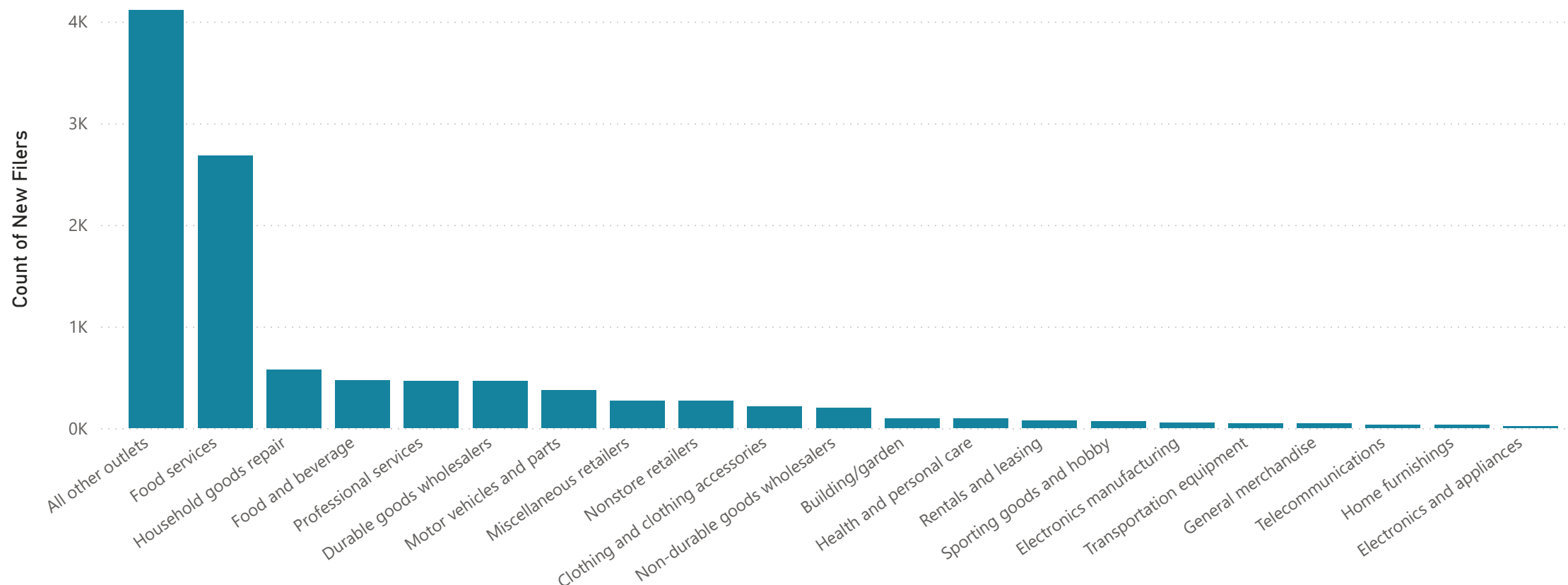
● Count of New Filers ● Taxable Sales by New Filers



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

New Filers: Count of Filers by Industry

Same as last quarter, food services comprise the largest number of new filers.



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

Sales and Use Tax: New Permits

Fewer new sales and use tax permits have been issued in 2025 relative to the same period in 2024.

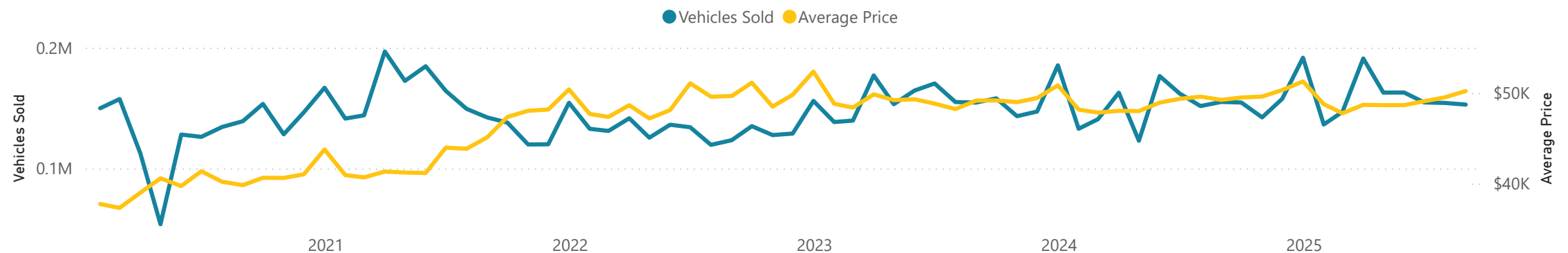


Seasonal adjustments generated using U.S. Census Bureau's X-13 ARIMA-SEATS.

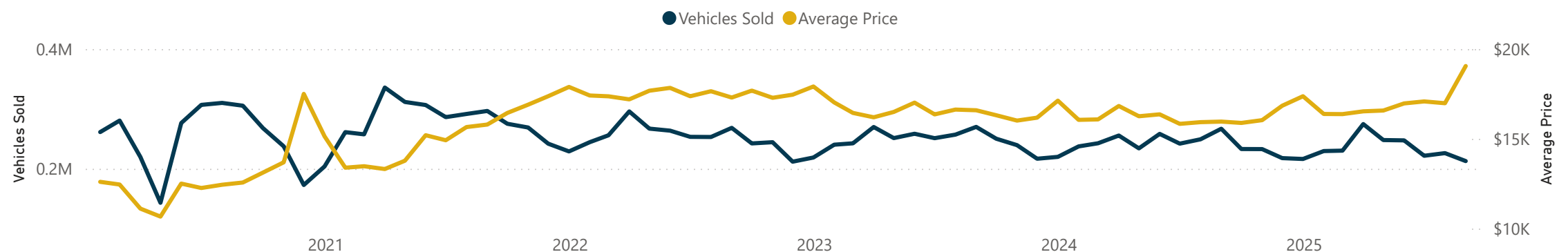
New and Used Vehicle Sales: Volume and Price

2025 Q2 vehicle prices continued the upward trend while the volumes decreased.

New Car Sales Price and volume



Used Car Sales Price and Volume



Data provided by Department of Motor Vehicles as of 8/31/2025. 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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