



**CDTFA**  
CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION

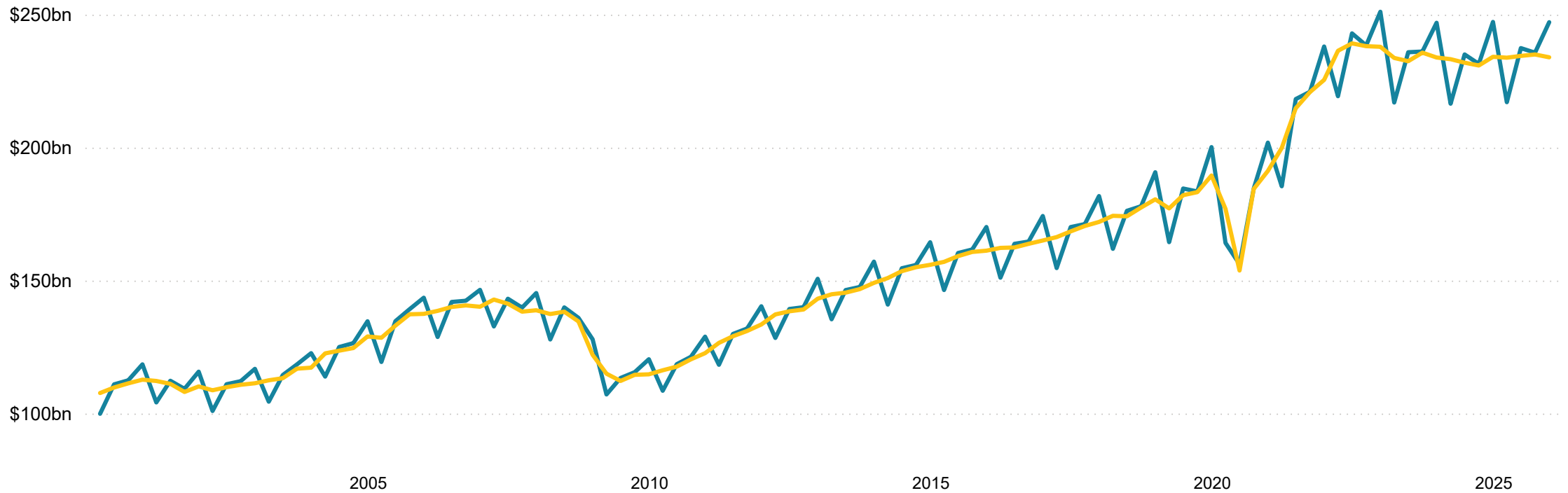
# **Tax Insights**

## **April 2026**

# Taxable Sales Over Time

In Q4 2025 total sales were 247.2 billion dollars or 234.0 billion seasonally-adjusted dollars.

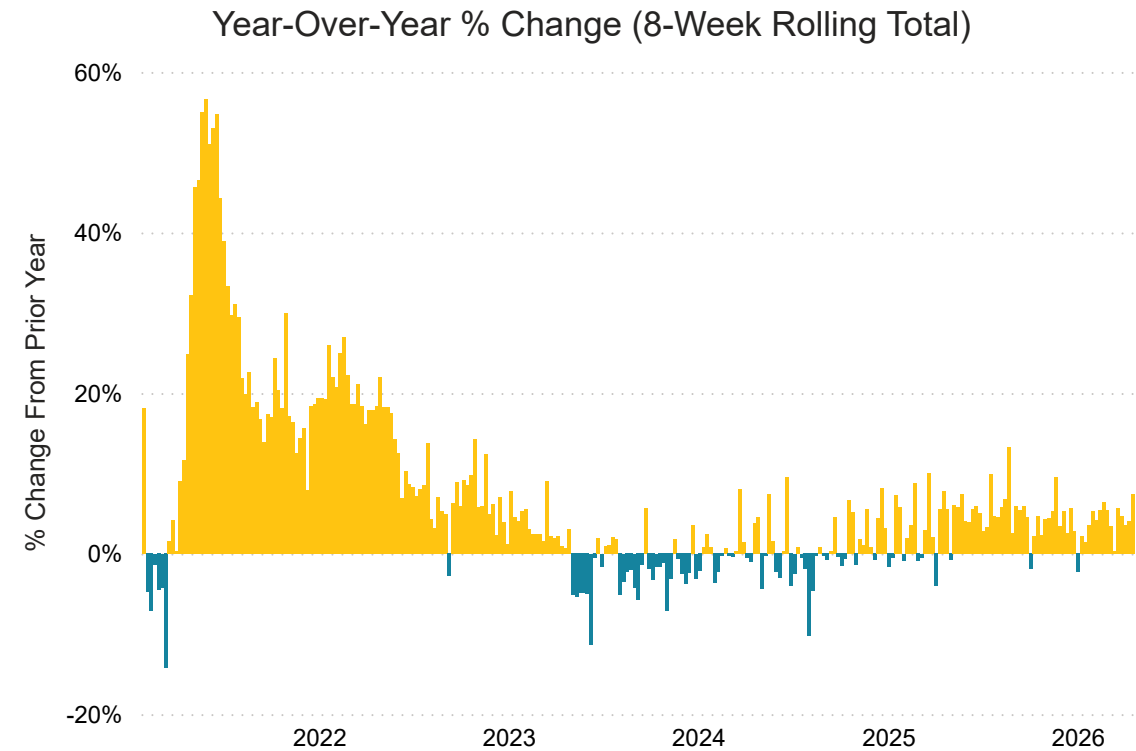
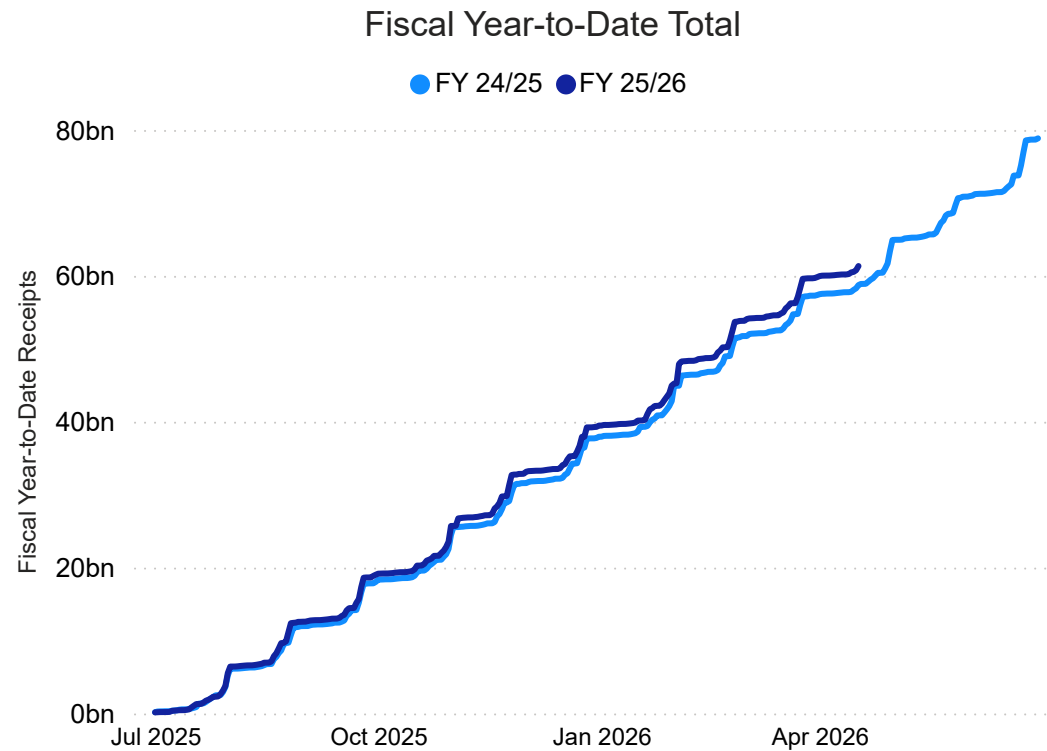
● Unadjusted taxable sales ● Seasonally adjusted taxable sales



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 4.5% relative to the previous fiscal year.



Data as of: 4/20/2026

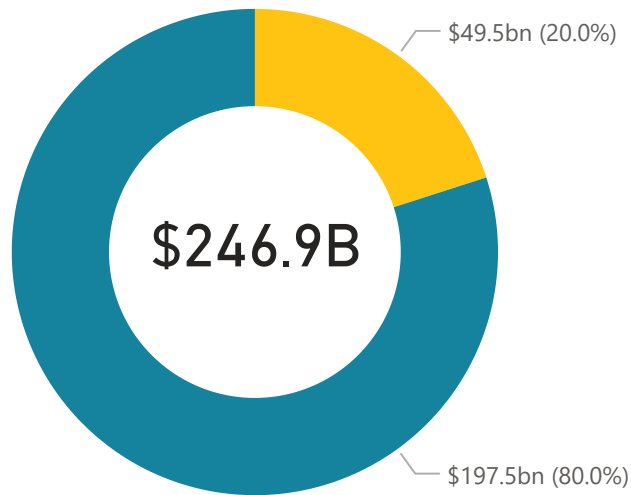
Represents cash receipts (not tax return data). Excludes Department of Motor Vehicles (DMV) payments, Franchise Tax Board (FTB) payments, and other adjustments.

# Concentration of Taxable Sales

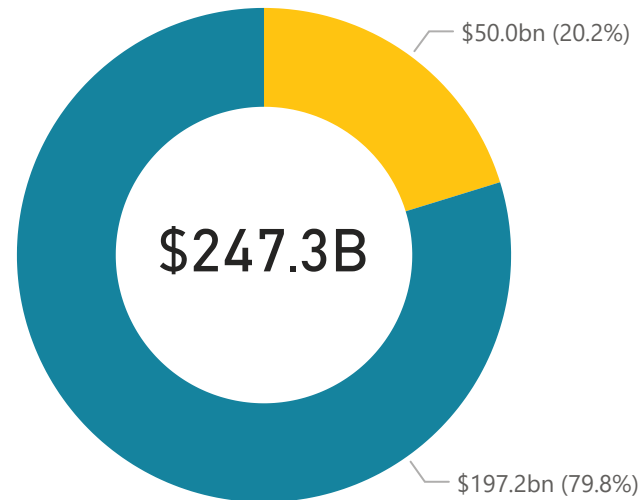
Market share of the top 20 largest taxpayers in Q4 2025 increased by 2% relative to the previous year.

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

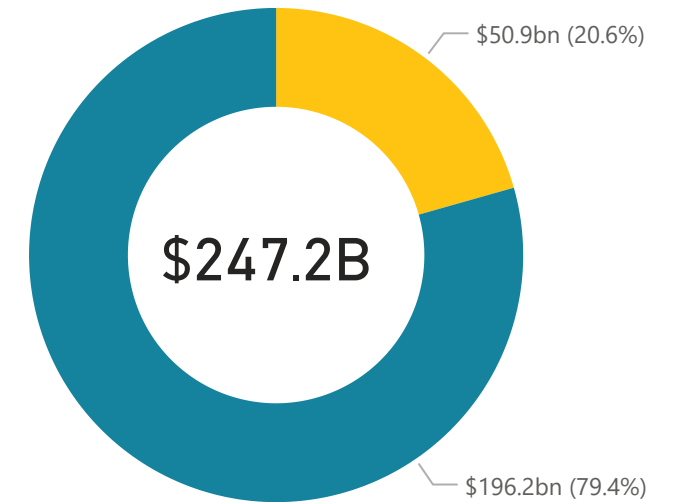
Taxable Sales 2023-Q4



Taxable Sales 2024-Q4



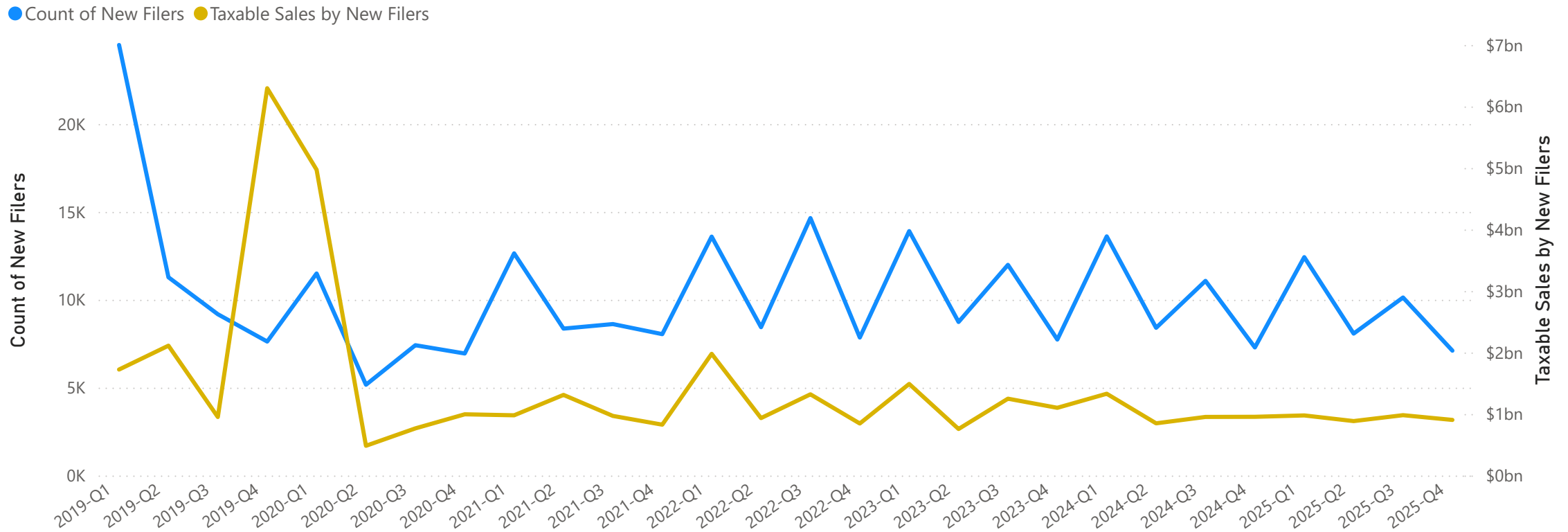
Taxable Sales 2025-Q4



2025-Q4 data are preliminary. Totals do not include DMV and FTB payments.

# Sales and Use Tax: New Filers and Taxable Sales

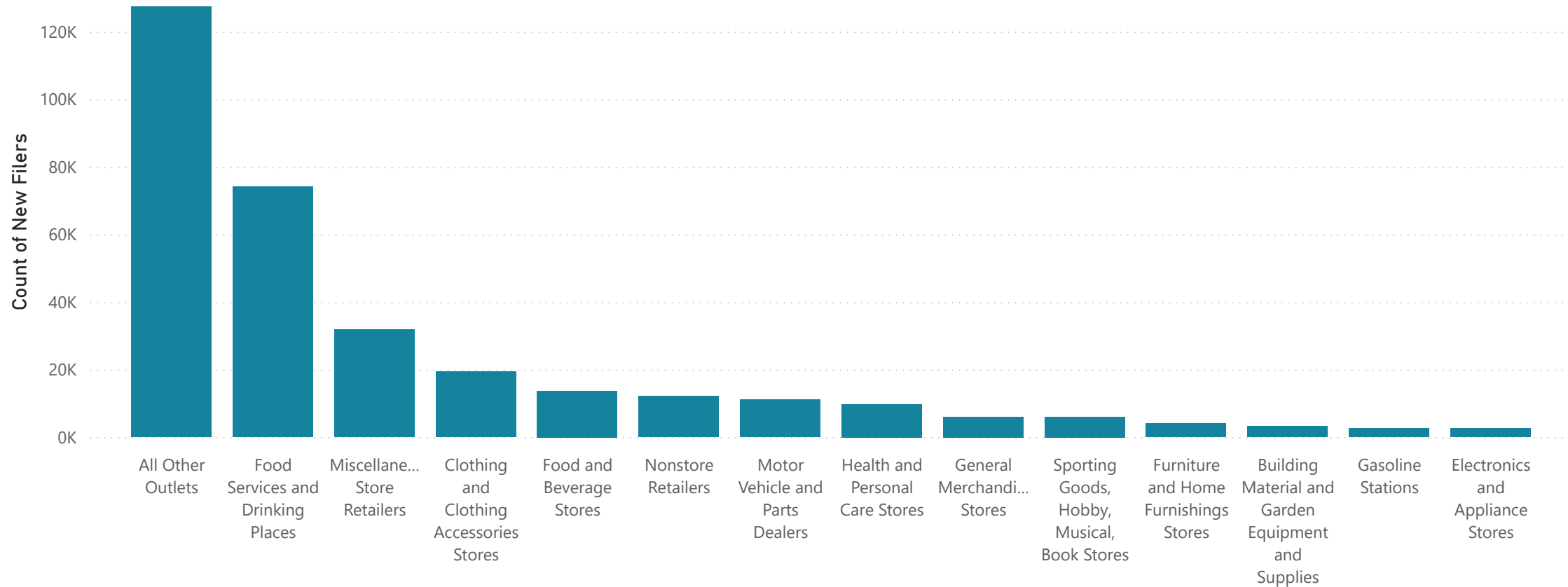
New filers in Q4 2025 declined by 29.9% from Q3 2025. The taxable sales declined by 8% from \$981 million to around \$904 million.



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

# New Filers: Count of Filers by Industry

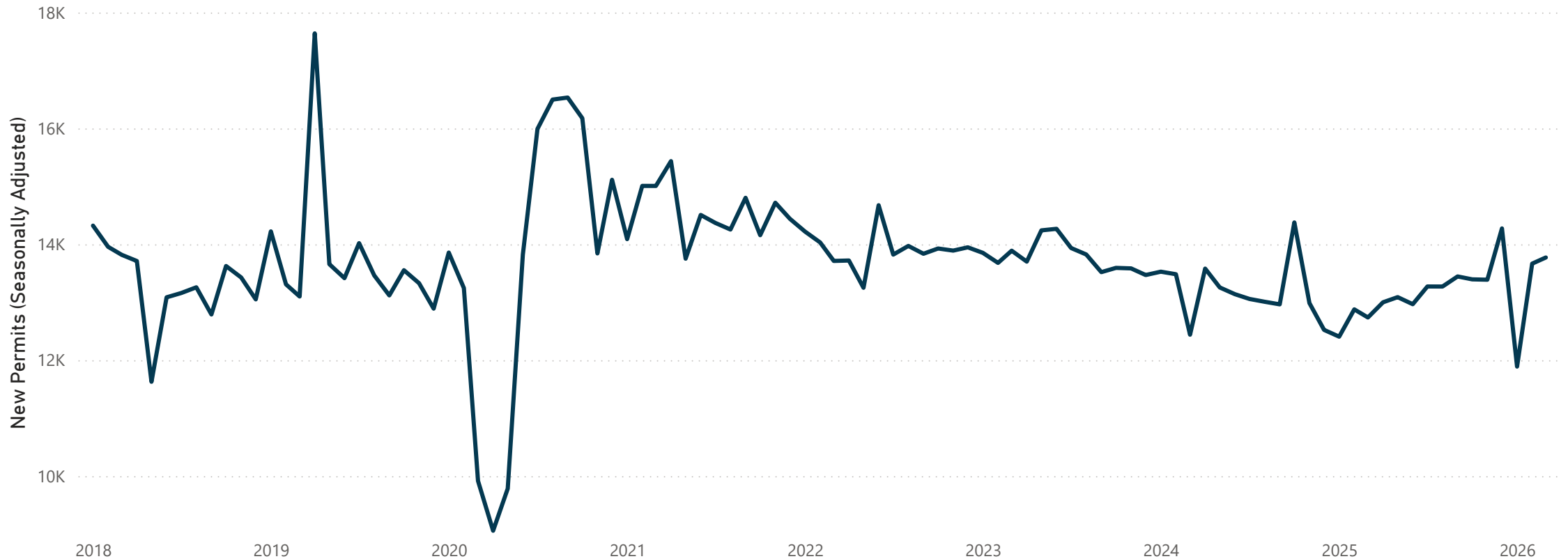
All Other Outlets comprised the largest number of new filers for the quarter.



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

# Sales and Use Tax: New Permits

New sales and use tax permits have trended upward in the first two months of 2026.

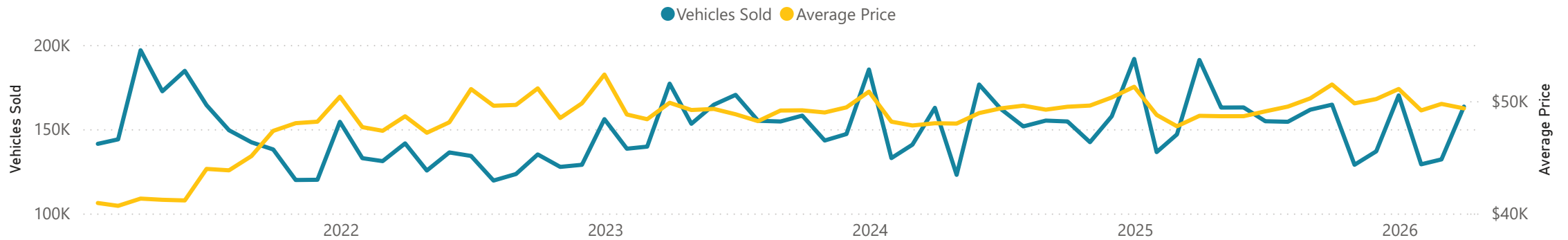


Seasonal adjustments generated using U.S Census Bureau's X-13 ARIMA-SEATS.

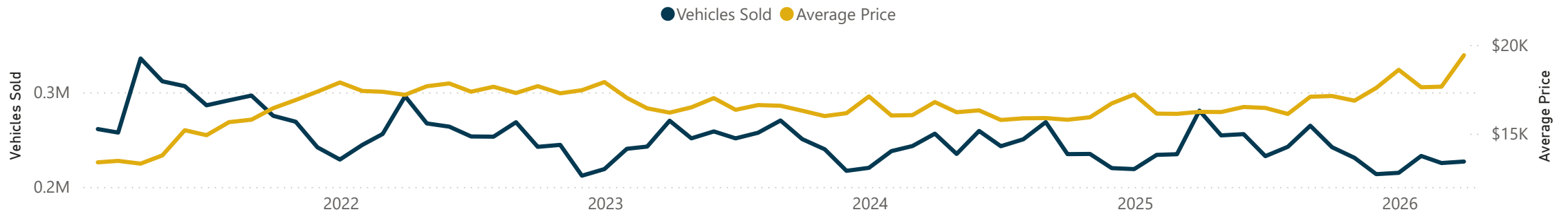
# New and Used Vehicle Sales: Volume and Price

At the end of Q1 2026, average new car sales price trended downward while volume trended upward. Average used car sales price trended upward while volume trended downward.

New Car Sales Price and volume



Used Car Sales Price and Volume



Data provided by Department of Motor Vehicles as of 3/31/2026. Used vehicles include both dealer and private party sales.

# Additional Resources

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CDTFA Open Data Portal

[www.cdtfa.ca.gov/dataportal/](http://www.cdtfa.ca.gov/dataportal/)

CDTFA Data Visualizations

[www.cdtfa.ca.gov/dataportal/visual.htm](http://www.cdtfa.ca.gov/dataportal/visual.htm)

CDTFA Research and Statistics Email

[research@cdtfa.ca.gov](mailto:research@cdtfa.ca.gov)

# Additional Resources

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