



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OFFICE OF THE DIRECTOR

651 BANNON STREET, SACRAMENTO, CA 95811

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GovernorAMY TONG
Secretary, Government Operations AgencyNICOLAS MADUROS
Director

February 28, 2025

(Via Email)

Ms. Sue Parker
Chief Clerk of Assembly
State Capitol, Room 3196
Sacramento, CA 95814

Dear Ms. Parker:

Operative January 1, 2023, Revenue and Taxation Code (RTC) section 6368.2 provides for a partial sales and use tax exemption for the sale and purchase of a qualified motor vehicle under the Clean Cars 4 All Program established by Section 44124.5 of the Health and Safety Code. The following data summarizes the California Tax and Fee Administration performance indicator findings in compliance with Section 9795 of the Government Code.

Calendar Year 2024		
Reported	Amount	Number of Taxpayers ¹
Zero-Emission Motor Vehicle Sales Subject to Partial Exemption	\$121,034,962 ²	165
Exempt Rate	3.9375%	
Total	\$4,765,752	165

Calendar Year 2024 ³	
Federal Poverty Index (FPI)	Number of Qualified Buyers
225%	4,265
300%	958
400%	105
Total	5,328

This report can be downloaded at <https://www.cdtfa.ca.gov/taxes-and-fees/agency-reports.htm>. If you have questions regarding this report, or would like to request a hard copy, please contact the Tax Policy Bureau at 916-309-5208.

Sincerely,

Nicolas Maduros
Director

NM:js

1. Retailers of vehicles.

2. Amount represents totals reported on returns that are subject to verification.

3. Figures obtained from California Air Resources Board. The Federal Poverty Index varies based on household income and number of people in the household.

cc: Ms. Trista Gonzalez (MIC 104)
Ms. Susanne Buehler (MIC 43)
Ms. Michele Linton (MIC 105)
Ms. Aimee Olhiser (MIC 92)
Mr. Brad Miller (MIC 75)
Mr. Brian Brewer (MIC 43)
Ms. Jamie Mason (MIC 92)
Mr. Marc Alviso (MIC 104)
Ms. Shannon Robinson (MIC 104)
Mr. Thomas Thai (MIC 75)
Ms. Courtney Kassis (MIC 75)
Ms. Jeshmeen Singh (MIC 75)
Ms. Becky Ong (MIC 75)
Mr. David Ha (MIC 75)
Legislative Counsel – agency.reports@lc.ca.gov



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Director

March 1, 2025

*(Via Email)*Ms. Erika Contreras
Secretary of the Senate
State Capitol, Room 305
Sacramento, CA 95814

Dear Ms. Contreras:

Operative January 1, 2023, Revenue and Taxation Code (RTC) section 6368.2 provides for a partial sales and use tax exemption for the sale and purchase of a qualified motor vehicle under the Clean Cars 4 All Program established by Section 44124.5 of the Health and Safety Code. The following data summarizes the California Tax and Fee Administration performance indicator findings in compliance with Section 9795 of the Government Code.

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