

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2012-13	Yr-to-Yr Chg	FY 2011-12	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$356,551,000	3.0%	\$346,252,000	3.6%
Beer and Wine	169,053,000	4.2%	162,198,000	2.4%
Distilled Spirits	187,498,000	1.9%	184,054,000	4.7%
Cigarette and Tobacco Products Taxes a/	871,533,000	-3.3%	901,157,000	-1.1%
Breast Cancer	21,409,000	-5.0%	22,540,000	-4.7%
CA Children and Families First b/	480,490,000	-3.6%	498,497,000	-1.3%
Cigarette and Tobacco Products Compliance c/	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and Tobacco Products Surtax	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette Tax	90,106,000	-5.2%	95,042,000	-1.0%
Energy Resources Surcharge	71,673,000	-3.4%	74,163,000	30.3%
Environmental Taxes and Fees d/	719,416,000	8.8%	661,102,000	-7.0%
California Tire Recycling Management	51,983,000	6.1%	48,992,000	2.3%
Childhood Lead Poisoning Prevention	24,321,000	21.2%	20,070,000	1.2%
Electronic Waste Recovery and Recycle	86,890,000	-21.2%	110,255,000	-29.5%
Hazardous Substances Taxes and Fees	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management	40,911,000	0.3%	40,790,000	-3.6%
Marine Invasive Species Control	4,526,000	3.7%	4,364,000	-12.2%
Occupational Lead Poisoning Prevention	3,207,000	1.7%	3,154,000	2.4%
Oil Spill Prevention and Administration	31,337,000	10.4%	28,380,000	14.6%
State Responsibility Area Fire Prevention e/	75,202,000	NA		
Underground Storage Tank Cleanup	314,880,000	-0.6%	316,898,000	-4.6%
Water Rights	13,625,000	3.6%	13,153,000	61.9%
Fuel Taxes and Fees:	5,536,122,000	-1.0%	5,592,013,000	-1.6%
Gasoline Tax f/	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet Fuel Tax	2,643,000	4.3%	2,534,000	6.3%
Motor Vehicle Fees	6,468,000	48.8%	4,347,000	28.7%
Motor Vehicle Fuel Account g/	320,707,000	-11.7%	363,152,000	-23.4%
Gas Consumption Surcharge Fund h/	647,505,000	0.2%	646,308,000	8.2%
Insurance Taxes i/	2,063,818,000	3.8%	1,988,859,000	2.8%
Property Taxes	981,681,000	1.9%	963,102,000	8.5%
Local Taxes on State-Assessed Properties j/	965,940,000	2.0%	947,000,000	8.3%
Private Car Tax	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	7,855,000	-2.6%	8,061,000	24.4%
Retail Sales Tax and Fees a,k/	44,679,961,000	8.5%	41,196,804,000	-3.1%
City and County Taxes l/	4,373,939,000	9.1%	4,009,624,000	8.9%
County Transportation Tax	1,458,207,000	9.7%	1,329,474,000	8.3%
Fees m/	12,741,000	20.7%	10,560,000	399.1%
Fiscal Recovery Fund Sales Tax n/	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 o/	5,516,137,000	5.1%	5,247,531,000	NA
Local Revenue Fund State Sales Tax	2,916,188,000	7.1%	2,722,030,000	10.6%
Public Safety Fund Sales Tax	2,916,186,000	7.1%	2,721,846,000	10.6%
Special District Taxes	4,986,206,000	9.2%	4,567,694,000	9.8%
State Taxes f,n,p/	21,056,390,000	9.4%	19,242,348,000	-29.5%
State Emergency Telephone Number Account	79,152,000	-5.0%	83,313,000	-3.7%
Timber Regulation and Forest Restoration Fund q/	14,637,277	NA		
Total Revenues	\$56,022,049,000	6.8%	\$52,453,072,000	-2.4%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2010-11	Yr-to-Yr Chg	FY 2009-10	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$334,193,000	7.4%	\$311,253,000	-3.9%
Beer and Wine	158,324,000	5.4%	150,171,000	-6.7%
Distilled Spirits	175,869,000	9.2%	161,083,000	-1.2%
Cigarette and Tobacco Products Taxes a/	911,322,000	-1.8%	928,007,000	-7.7%
Breast Cancer	23,652,000	-2.1%	24,171,000	-6.0%
CA Children and Families First b/	504,963,000	-1.4%	512,104,000	-7.8%
Cigarette and Tobacco Products Compliance c/	1,694,000	-4.7%	1,778,000	-6.2%
Cigarette and Tobacco Products Surtax	285,019,000	-3.0%	293,769,000	-6.8%
Cigarette Tax	95,994,000	-0.2%	96,184,000	-10.3%
Energy Resources Surcharge	56,915,000	6.8%	53,300,000	-6.6%
Environmental Taxes and Fees d/	710,604,000	2.0%	696,453,000	22.6%
California Tire Recycling Management	47,908,000	5.2%	45,536,000	-2.8%
Childhood Lead Poisoning Prevention	19,830,000	-28.8%	27,852,000	48.5%
Electronic Waste Recovery and Recycle	156,283,000	-11.1%	175,811,000	62.7%
Hazardous Substances Taxes and Fees	71,008,000	-7.1%	76,399,000	-3.4%
Integrated Waste Management	42,295,000	0.9%	41,910,000	-13.7%
Marine Invasive Species Control	4,970,000	15.5%	4,304,000	8.6%
Occupational Lead Poisoning Prevention	3,080,000	-15.4%	3,641,000	7.1%
Oil Spill Prevention and Administration	24,760,000	-2.2%	25,325,000	-5.7%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	332,346,000	14.9%	289,174,000	29.0%
Water Rights	8,124,000	25.0%	6,500,000	-21.3%
Fuel Taxes and Fees:	5,683,361,000	79.4%	3,168,797,000	-1.1%
Gasoline Tax f/	5,203,521,000	95.0%	2,668,891,000	-0.3%
Jet Fuel Tax	2,384,000	5.9%	2,252,000	-9.6%
Motor Vehicle Fees	3,377,000	-0.3%	3,386,000	3.7%
Motor Vehicle Fuel Account g/	474,079,000	-4.1%	494,268,000	-5.0%
Gas Consumption Surcharge Fund h/	597,161,000	12.2%	532,303,000	18.8%
Insurance Taxes i/	1,934,385,000	2.6%	1,884,992,000	-2.7%
Property Taxes	887,339,000	4.7%	847,511,000	0.5%
Local Taxes on State-Assessed Properties j/	874,658,000	4.3%	838,728,000	1.0%
Private Car Tax	6,201,000	6.6%	5,816,000	-3.8%
Timber Yield Tax	6,480,000	118.4%	2,967,000	-56.8%
Retail Sales Tax and Fees a,k/	42,517,662,000	0.8%	42,165,819,000	5.6%
City and County Taxes l/	3,681,279,000	4.9%	3,510,763,000	-6.0%
County Transportation Tax	1,228,097,000	5.0%	1,170,171,000	-6.1%
Fees m/	2,116,000	297.7%	532,000	38.2%
Fiscal Recovery Fund Sales Tax n/	1,217,117,000	4.7%	1,161,938,000	-6.2%
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,461,759,000	4.8%	2,348,068,000	-3.8%
Public Safety Fund Sales Tax	2,461,610,000	4.8%	2,348,068,000	-3.8%
Special District Taxes	4,161,245,000	5.3%	3,953,322,000	11.3%
State Taxes f,n,p/	27,304,440,000	-1.3%	27,672,958,000	9.5%
State Emergency Telephone Number Account	86,507,000	-4.3%	90,349,000	-16.2%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$53,719,450,000	6.0%	\$50,678,783,000	4.7%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2008-09	Yr-to-Yr Chg	FY 2007-08	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$323,954,000	-1.0%	\$327,270,000	-2.0%
Beer and Wine	160,953,000	2.1%	157,568,000	-7.0%
Distilled Spirits	163,001,000	-3.9%	169,702,000	3.2%
Cigarette and Tobacco Products Taxes a/	1,005,615,000	-3.6%	1,042,797,000	-3.8%
Breast Cancer	25,718,000	-2.6%	26,400,000	-3.2%
CA Children and Families First b/	555,404,000	-3.7%	576,857,000	-4.4%
Cigarette and Tobacco Products Compliance c/	1,895,000	-2.0%	1,934,000	-11.4%
Cigarette and Tobacco Products Surtax	315,344,000	-3.8%	327,734,000	-2.4%
Cigarette Tax	107,254,000	-2.4%	109,871,000	-4.8%
Energy Resources Surcharge	57,049,000	0.0%	57,040,000	1.2%
Environmental Taxes and Fees d/	567,936,000	-3.4%	587,646,000	3.9%
California Tire Recycling Management	46,863,000	-14.8%	55,027,000	-6.0%
Childhood Lead Poisoning Prevention	18,755,000	-47.2%	35,544,000	281.8%
Electronic Waste Recovery and Recycle	108,044,000	34.4%	80,394,000	1.3%
Hazardous Substances Taxes and Fees	79,091,000	3.3%	76,533,000	12.8%
Integrated Waste Management	48,556,000	-11.2%	54,680,000	-5.1%
Marine Invasive Species Control	3,964,000	45.6%	2,722,000	-2.3%
Occupational Lead Poisoning Prevention	3,399,000	3.0%	3,299,000	5.3%
Oil Spill Prevention and Administration	26,853,000	-3.9%	27,945,000	-0.4%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	224,158,000	-8.0%	243,649,000	-3.0%
Water Rights	8,254,000	5.1%	7,853,000	1.7%
Fuel Taxes and Fees:	3,203,821,000	-5.7%	3,396,594,000	-0.8%
Gasoline Tax f/	2,678,003,000	-4.5%	2,804,134,000	-1.5%
Jet Fuel Tax	2,492,000	-18.7%	3,065,000	0.8%
Motor Vehicle Fees	3,266,000	133.1%	1,401,000	426.7%
Motor Vehicle Fuel Account g/	520,060,000	-11.6%	587,994,000	2.3%
Gas Consumption Surcharge Fund h/	448,137,000	12.0%	400,030,000	-9.2%
Insurance Taxes i/	1,937,269,000	-3.6%	2,009,700,000	1.4%
Property Taxes	843,453,000	4.8%	804,511,000	5.5%
Local Taxes on State-Assessed Properties j/	830,536,000	5.7%	785,570,000	6.0%
Private Car Tax	6,045,000	-1.1%	6,110,000	-8.8%
Timber Yield Tax	6,872,000	-46.4%	12,831,000	-16.1%
Retail Sales Tax and Fees a,k/	39,924,935,000	-10.1%	44,416,478,000	-1.5%
City and County Taxes l/	3,734,285,000	-11.7%	4,228,650,000	-0.8%
County Transportation Tax	1,246,361,000	-12.8%	1,429,075,000	0.7%
Fees m/	385,000	-4.9%	405,000	-16.0%
Fiscal Recovery Fund Sales Tax n/	1,239,366,000	-11.6%	1,401,776,000	-0.3%
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
Public Safety Fund Sales Tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
Special District Taxes	3,551,907,000	-10.6%	3,974,548,000	1.4%
State Taxes f,n,p/	25,273,188,000	-9.0%	27,771,845,000	-2.2%
State Emergency Telephone Number Account	107,795,000	3.9%	103,748,000	-7.5%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$48,419,964,000	-8.9%	\$53,145,812,000	-1.3%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2006-07	Yr-to-Yr Chg	FY 2005-06	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$333,806,000	4.9%	\$318,282,000	1.3%
Beer and Wine	169,372,000	7.5%	157,627,000	0.6%
Distilled Spirits	164,434,000	2.4%	160,654,000	1.9%
Cigarette and Tobacco Products Taxes a/	1,084,103,000	-0.9%	1,093,789,000	0.2%
Breast Cancer	27,273,000	-3.2%	28,161,000	-2.4%
CA Children and Families First b/	603,385,000	-1.3%	611,031,000	0.3%
Cigarette and Tobacco Products Compliance c/	2,183,000	17.4%	1,859,000	-36.7%
Cigarette and Tobacco Products Surtax	335,893,000	0.4%	334,713,000	1.2%
Cigarette Tax	115,370,000	-2.3%	118,026,000	-0.9%
Energy Resources Surcharge	56,357,000	9.1%	51,638,000	-19.9%
Environmental Taxes and Fees d/	565,423,000	1.0%	559,835,000	18.8%
California Tire Recycling Management	58,509,000	-2.4%	59,955,000	25.8%
Childhood Lead Poisoning Prevention	9,309,000	-6.6%	9,970,000	-16.2%
Electronic Waste Recovery and Recycle	79,344,000	1.3%	78,321,000	154.2%
Hazardous Substances Taxes and Fees	67,850,000	2.5%	66,208,000	1.4%
Integrated Waste Management	57,609,000	-5.8%	61,171,000	8.3%
Marine Invasive Species Control	2,786,000	-7.2%	3,001,000	-14.8%
Occupational Lead Poisoning Prevention	3,132,000	1.5%	3,086,000	3.2%
Oil Spill Prevention and Administration	28,070,000	-2.4%	28,763,000	4.4%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	251,095,000	3.9%	241,567,000	10.8%
Water Rights	7,719,000	-0.9%	7,793,000	11.9%
Fuel Taxes and Fees:	3,423,538,000	-0.1%	3,425,886,000	0.9%
Gasoline Tax f/	2,845,623,000	-0.9%	2,871,962,000	0.3%
Jet Fuel Tax	3,042,000	-2.4%	3,118,000	21.4%
Motor Vehicle Fees	266,000	-22.0%	341,000	-6.1%
Motor Vehicle Fuel Account g/	574,608,000	4.4%	550,466,000	3.5%
Gas Consumption Surcharge Fund h/	440,430,000	27.2%	346,172,000	14.9%
Insurance Taxes i/	1,982,588,000	-0.9%	2,001,281,000	1.4%
Property Taxes	762,865,000	0.9%	756,245,000	2.7%
Local Taxes on State-Assessed Properties j/	740,861,000	1.1%	733,150,000	2.5%
Private Car Tax	6,703,000	-3.6%	6,950,000	5.7%
Timber Yield Tax	15,301,000	-5.2%	16,145,000	13.2%
Retail Sales Tax and Fees a,k/	45,105,793,000	1.8%	44,300,734,000	6.8%
City and County Taxes l/	4,264,888,000	1.5%	4,199,969,000	3.6%
County Transportation Tax	1,419,150,000	1.3%	1,401,329,000	6.8%
Fees m/	482,000	11.8%	431,000	1.4%
Fiscal Recovery Fund Sales Tax n/	1,406,048,000	0.7%	1,395,801,000	17.5%
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,850,488,000	1.4%	2,811,773,000	6.7%
Public Safety Fund Sales Tax	2,850,488,000	1.4%	2,811,773,000	6.7%
Special District Taxes	3,918,005,000	4.7%	3,743,610,000	7.9%
State Taxes f,n,p/	28,396,242,000	1.6%	27,936,047,000	6.7%
State Emergency Telephone Number Account	112,154,000	-14.3%	130,911,000	1.9%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$53,867,057,000	1.7%	\$52,984,773,000	6.1%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

Revenue Source	FY 2004-05	Yr-to-Yr Chg	FY 2003-04	Yr-to-Yr Chg
Alcoholic Beverage Taxes a/	\$314,275,000	0.5%	\$312,838,000	10.5%
Beer and Wine	156,612,000	-5.7%	166,108,000	4.6%
Distilled Spirits	157,663,000	7.5%	146,730,000	7.7%
Cigarette and Tobacco Products Taxes a/	1,091,224,000	0.4%	1,086,875,000	-8.8%
Breast Cancer	28,840,000	1.5%	28,427,000	1.1%
CA Children and Families First b/	609,503,000	1.3%	601,708,000	NA
Cigarette and Tobacco Products Compliance c/	2,938,000	-84.1%	18,479,000	-0.5%
Cigarette and Tobacco Products Surtax	330,887,000	3.0%	321,125,000	1.9%
Cigarette Tax	119,056,000	1.6%	117,137,000	2.1%
Energy Resources Surcharge	64,427,000	10.8%	58,173,000	26.2%
Environmental Taxes and Fees d/	471,177,000	11.3%	423,348,000	4.6%
California Tire Recycling Management	47,651,000	43.6%	33,181,000	4.0%
Childhood Lead Poisoning Prevention	11,904,000	-10.8%	13,339,000	-32.2%
Electronic Waste Recovery and Recycle	30,806,000	NA	-	NA
Hazardous Substances Taxes and Fees	65,314,000	1.5%	64,371,000	-3.6%
Integrated Waste Management	56,479,000	0.3%	56,287,000	2.4%
Marine Invasive Species Control	3,522,000	86.0%	1,894,000	66.2%
Occupational Lead Poisoning Prevention	2,990,000	10.7%	2,701,000	4.0%
Oil Spill Prevention and Administration	27,559,000	-17.0%	33,198,000	59.4%
State Responsibility Area Fire Prevention e/				
Underground Storage Tank Cleanup	217,985,000	3.0%	211,574,000	2.3%
Water Rights	6,967,000	2.4%	6,804,000	NA
Fuel Taxes and Fees:	3,396,928,000	0.8%	3,371,555,000	2.1%
Gasoline Tax f/	2,862,296,000	-0.2%	2,868,133,000	1.5%
Jet Fuel Tax	2,569,000	17.4%	2,189,000	-9.9%
Motor Vehicle Fees	363,000	2.8%	353,000	-30.0%
Motor Vehicle Fuel Account g/	531,700,000	6.2%	500,880,000	5.6%
Gas Consumption Surcharge Fund h/	301,376,000	14.8%	262,614,000	15.2%
Insurance Taxes i/	1,973,696,000	7.6%	1,834,205,000	15.9%
Property Taxes	736,444,000	-4.4%	770,340,000	7.1%
Local Taxes on State-Assessed Properties j/	715,600,000	-4.5%	749,200,000	6.9%
Private Car Tax	6,577,000	-0.9%	6,637,000	3.5%
Timber Yield Tax	14,267,000	-1.6%	14,503,000	15.7%
Retail Sales Tax and Fees a,k/	41,475,086,000	9.0%	38,058,620,000	6.5%
City and County Taxes l/	4,053,961,000	-15.9%	4,822,579,000	6.5%
County Transportation Tax	1,312,438,000	8.9%	1,205,470,000	6.5%
Fees m/	425,000	16.4%	365,000	6.9%
Fiscal Recovery Fund Sales Tax n/	1,187,425,000	NA	-	NA
Local Revenue Fund 2011 o/	-	NA	-	NA
Local Revenue Fund State Sales Tax	2,635,571,000	7.9%	2,442,269,000	7.2%
Public Safety Fund Sales Tax	2,635,803,000	7.9%	2,442,040,000	7.2%
Special District Taxes	3,469,334,000	12.6%	3,081,100,000	6.2%
State Taxes f,n,p/	26,180,129,000	8.8%	24,064,797,000	6.4%
State Emergency Telephone Number Account	128,463,000	-5.6%	136,124,000	3.7%
Timber Regulation and Forest Restoration Fund q/				
Total Revenues	\$49,953,096,000	7.9%	\$46,314,692,000	6.4%

(Modified accrual basis of accounting)

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES ADMINISTERED
BY THE STATE BOARD OF EQUALIZATION,
By Fiscal Year, 2003-04 TO 2012-13

- a. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- b. Effective January 1, 1999, this tax was created to raise funds for early childhood development programs.
- c. Effective January 1, 2004.
- d. In 1981-82 revenues were first received under these programs for hazardous waste.
- e. Effective July 1, 2011, the fee is \$150.00 per habitable structure located within a State Responsibility Area (SRA).
- f. 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.
- g. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Revenues collected under the International Fuel Tax Agreement (IFTA), implemented on January 1, 1996, are included.
- h. Effective January 1, 2001. This fund formerly was known as the Natural Gas Surcharge Fund.
- i. Does not include amounts collected by the Department of Insurance.
- j. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- k. Includes use tax.
- l. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- m. Effective January 1, 2011, fees include collection recovery costs.
- n. Effective July 1, 2004, the 1/4 percent special tax was imposed.
- o. For a complete listing of historical sales and use tax rates please visit the following webpage. <http://www.boe.ca.gov/sutax/taxrateshist.htm>
- p. Effective July 1, 2011, the Local Revenue Fund was created. At the same time the state sales tax rate was reduced to 3.9375 percent.
- q. Effective January 1, 2013, the Timber Regulation and Forest Restoration Fund was created.
- r. Revised.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.

Detail may not compute to total due to rounding