

Sales and Use Taxes

TABLE 22A – LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2000-01

Fiscal year 1	Net amount distributed (In thousands)				Administrative cost rate per \$100 collected ^d 6	Administrative charge ^e (In thousands) 7
	County transportation tax ^a 2	Local sales tax ^b		Total 5		
		To counties ^c 3	To cities 4			
2000-01	\$1,127,750	\$587,045	\$3,926,845	\$5,641,639	\$.84	\$47,775
1999-00	1,024,043	538,757	3,565,578	5,128,378	.87	44,995
1998-99	917,197	483,340	3,187,403	4,587,941	.96	44,459
1997-98	870,584	462,605	3,024,407	4,357,596	1.02	44,982
1996-97	814,177	445,584	2,818,315	4,078,075	1.11	45,931
1995-96	775,984	424,759	2,681,317	3,882,060	1.09	42,958
1994-95	727,435	392,262	2,515,206	3,634,903	1.10	40,360
1993-94	694,918	380,183	2,404,318	3,479,419	1.05	37,080
1992-93	690,040	378,997	2,378,619	3,447,656	.79	28,775
1991-92	666,358	389,872	2,318,025	3,374,255	.79	27,222
1990-91	717,814	414,804	2,423,362	3,555,980	.82	28,956
1989-90	704,781	403,365	2,405,012	3,513,158	.82	29,249
1988-89	645,805	380,819	2,205,679	3,232,304	.82	26,975
1987-88	604,477	369,335	2,048,734	3,022,547	.82	25,165
1986-87	557,863	348,366	1,884,007	2,790,237	.82	23,224
1985-86	535,272	344,736	1,794,613	2,674,621	.82	22,045
1984-85	500,230	342,520	1,659,278	2,502,028	.82	20,972
1983-84	447,671	312,547	1,478,733	2,238,951	.82	18,751
1982-83	391,367	282,212	1,279,151	1,952,730	.82	16,613
1981-82	392,756	289,469	1,282,420	1,964,645	.82	16,433
1980-81	361,888	272,741	1,176,000	1,810,629	.82	15,253
1979-80	340,922	255,372	1,108,417	1,704,711	.82	14,181
1978-79	296,051	220,403	962,997	1,479,451	.82	12,402
1977-78	257,221	192,488	837,756	1,287,465	.82	10,798
1976-77	219,309	167,516	709,664	1,096,489	.82	9,257
1975-76	190,348	147,670	618,406	956,424	.82	8,031
1974-75	172,343	136,047	559,337	867,727	.82	7,253
1973-74	158,087	124,964	513,282	796,333	.82	6,560
1972-73	110,010 ^f	105,678	447,986	663,674	.82	5,521
1971-72	–	91,117	387,977	479,094	1.01	4,891
1970-71	–	82,337	347,766	430,103	1.09	4,652
1969-70	–	80,691	345,626	426,317	1.10	4,696
1968-69	–	74,687	318,913	393,600	1.13	4,544
1967-68	–	73,227	300,530	373,757 ^g	1.23	4,926
1966-67	–	68,097	270,241	338,338	1.50	5,162
1965-66	–	64,337	254,851	319,188	1.53	4,871
1964-65	–	62,063	239,455	301,518	1.50	4,610
1963-64	–	59,242	222,908	282,150	1.53	4,386
1962-63	–	55,786 ^h	205,435	261,221 ^h	1.53	4,077
1961-62	–	53,763	186,881	240,644	1.57	3,856
1960-61	–	51,793	174,505	226,298	1.60	3,650
1959-60	–	52,396	162,749	215,145 ⁱ	1.50	3,348
1958-59	–	44,835	144,968	189,803 ^j	1.64	3,134
1957-58	–	29,473	132,442	161,915	1.72	2,837
1956-57	–	21,257	103,220	124,477	1.65	2,143

- a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$10,322,325 in 2000-01.
- b. Includes any administrative cost adjustment made during the fiscal year.
- c. Includes the City and County of San Francisco.
- d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.
- e. These are the amounts actually withheld during the fiscal year.
- f. Includes advances and payments for only ten months.
- g. Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.
- h. Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.
- i. Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.
- j. Includes the \$3,825,750 discussed in the previous footnote.

NOTE: Excludes distributions to special districts; see Table 22B.