

# Property Taxes

**TABLE 10—NET<sup>a</sup> STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 2006-07**  
(In thousands of dollars)

County	Secured valuations			Unsecured valuations (Local only) <sup>b</sup>	Total assessed value
	State assessed	Locally assessed	Total		
1	2	3	4	5	6
Alameda	\$2,569,545	\$167,886,104	\$170,455,649	\$10,611,872	\$181,067,521
Alpine	18,891	600,496	619,387	20,487	639,874
Amador	156,818	3,869,262	4,026,080	126,788	4,152,868
Butte	572,562	15,445,494	16,018,056	728,858	16,746,914
Calaveras	91,799	6,232,169	6,323,969	108,231	6,432,200
Colusa	156,384	2,053,529	2,209,913	191,425	2,401,338
Contra Costa	2,598,633	139,294,070	141,892,703	4,626,076	146,518,778
Del Norte	38,739	1,425,617	1,464,356	41,153	1,505,509
El Dorado	221,451	24,318,923	24,540,374	527,646	25,068,020
Fresno	2,283,401	50,728,079	53,011,480	2,442,692	55,454,171
Glenn	94,799	2,012,243	2,107,043	84,713	2,191,756
Humboldt	210,299	8,757,328	8,967,627	453,554	9,421,182
Imperial	256,179	7,829,772	8,085,950	602,480	8,688,431
Inyo	89,580	2,689,631	2,779,212	554,069	3,333,281
Kern	3,184,551	65,301,400	68,485,952	2,687,322	71,173,274
Kings	353,468	6,477,588	6,831,056	276,238	7,107,294
Lake	85,654	5,825,400	5,911,053	145,712	6,056,765
Lassen	148,982	1,737,657	1,886,639	106,248	1,992,888
Los Angeles	11,772,867	879,137,449	890,910,316	42,605,957	933,516,272
Madera	317,525	9,958,594	10,276,119	334,688	10,610,807
Marin	347,236	48,002,574	48,349,810	1,275,912	49,625,722
Mariposa	67,385	1,682,490	1,749,875	54,474	1,804,349
Mendocino	178,393	8,192,547	8,370,940	274,200	8,645,141
Merced	383,495	17,132,043	17,515,538	978,211	18,493,750
Modoc	152,823	764,750	917,573	28,557	946,130
Mono	69,403	4,292,620	4,362,023	281,605	4,643,629
Monterey	1,224,874	44,791,305	46,016,179	1,896,260	47,912,438
Napa	195,204	22,331,130	22,526,334	890,397	23,416,731
Nevada	232,239	14,191,353	14,423,592	329,549	14,753,141
Orange	4,242,633	356,919,281	361,161,914	20,404,968	381,566,882
Placer	793,462	51,453,730	52,247,191	1,396,603	53,643,794
Plumas	362,959	3,172,052	3,535,011	92,464	3,627,475
Riverside	3,004,900	195,929,372	198,934,272	6,597,491	205,531,763
Sacramento	1,605,430	117,605,862	119,211,291	4,660,924	123,872,215
San Benito	93,666	6,114,147	6,207,813	207,868	6,415,681
San Bernardino	4,856,945	141,400,546	146,257,491	7,793,677	154,051,168
San Diego	7,307,820	335,623,322	342,931,143	14,717,178	357,648,321
San Francisco	2,059,980	110,979,785	113,039,765	7,477,880	120,517,645
San Joaquin	1,442,527	55,060,480	56,503,007	2,918,016	59,421,023
San Luis Obispo	2,535,653	33,946,543	36,482,196	961,139	37,443,334
San Mateo	1,140,399	115,123,639	116,264,038	7,883,548	124,147,586
Santa Barbara	769,814	51,323,065	52,092,879	2,610,327	54,703,206
Santa Clara	3,258,512	243,326,089	246,584,601	18,592,003	265,176,604
Santa Cruz	259,212	30,229,346	30,488,558	811,628	31,300,186
Shasta	644,872	13,173,629	13,818,501	710,653	14,529,154
Sierra	39,549	460,134	499,682	31,872	531,555
Siskiyou	222,135	3,371,789	3,593,924	202,626	3,796,550
Solano	642,390	40,278,418	40,920,808	1,717,771	42,638,579
Sonoma	637,142	60,062,246	60,699,388	2,430,553	63,129,941
Stanislaus	346,575	37,445,190	37,791,766	1,680,662	39,472,428
Sutter	404,862	7,061,413	7,466,275	521,697	7,987,973
Tehama	181,248	4,199,300	4,380,548	155,908	4,536,457
Trinity	23,631	957,792	981,423	35,470	1,016,893
Tulare	543,399	22,132,758	22,676,157	1,093,164	23,769,321
Tuolumne	101,491	5,650,402	5,751,893	173,821	5,925,714
Ventura	1,376,939	92,034,717	93,411,655	3,774,830	97,186,485
Yolo	414,988	17,349,653	17,764,641	955,619	18,720,259
Yuba	210,474	4,618,127	4,828,602	248,565	5,077,167
<b>Totals</b>	<b>\$67,596,787</b>	<b>\$3,719,964,445</b>	<b>\$3,787,561,232</b>	<b>\$184,144,298</b>	<b>\$3,971,705,531</b>

a. Includes the value of the homeowners' exemption but excludes "all other" exemptions.

b. All state-assessed property is on the secured roll.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 11—ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2006-07**  
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Adelanto .....	1,679,388	Campbell .....	5,400,684	East Palo Alto .....	1,906,606
Agoura Hills .....	3,598,033	Canyon Lake .....	1,553,717	El Cajon .....	6,916,987
Alameda .....	8,041,946	Capitola .....	1,581,134	El Centro .....	1,888,182
Albany .....	1,639,538	Carlsbad .....	20,855,644	El Cerrito .....	2,630,253
Alhambra .....	5,827,873	Carmel .....	2,507,307	El Monte .....	5,177,088
Aliso Viejo .....	6,968,167	Carpinteria .....	1,547,148	El Segundo .....	8,219,975
Alturas .....	111,055	Carson .....	12,000,923	Elk Grove .....	15,860,322
Amador .....	20,517	Cathedral City .....	3,842,276	Emeryville .....	3,288,669
American Canyon .....	2,102,189	Ceres .....	2,623,215	Encinitas .....	10,021,066
Anaheim .....	32,604,155	Cerritos .....	6,448,164	Escalon .....	613,164
Anderson .....	552,115	Chico .....	5,883,717	Escondido .....	11,613,983
Angels Camp .....	483,889	Chino .....	7,276,844	Etna .....	34,045
Antioch .....	9,864,720	Chino Hills .....	7,656,561	Eureka .....	1,753,378
Apple Valley .....	4,610,821	Chowchilla .....	607,881	Exeter .....	456,090
Arcadia .....	8,555,365	Chula Vista .....	21,305,195	Fairfax .....	960,242
Arcata .....	969,161	Citrus Heights .....	5,755,049	Fairfield .....	10,526,675
Arroyo Grande .....	2,092,858	Claremont .....	3,133,622	Farmersville .....	223,691
Artesia .....	1,143,810	Clayton .....	1,691,382	Ferndale .....	119,060
Arvin .....	307,851	Clearlake .....	699,162	Fillmore .....	904,889
Atascadero .....	2,796,483	Cloverdale .....	892,408	Firebaugh .....	215,224
Atherton .....	4,877,474	Clovis .....	6,620,888	Folsom .....	9,672,886
Atwater .....	1,360,213	Coachella .....	1,527,402	Fontana .....	11,847,932
Auburn .....	1,636,880	Coalinga .....	426,271	Fort Bragg .....	544,602
Avalon .....	572,543	Cofax .....	173,104	Fort Jones .....	32,915
Avenal .....	136,488	Colma .....	517,333	Fortuna .....	725,713
Azusa .....	3,033,598	Colton .....	2,602,711	Foster City .....	5,936,560
Bakersfield .....	20,937,271	Colusa .....	264,006	Fountain Valley .....	6,072,186
Baldwin Park .....	3,365,542	Commerce .....	3,668,013	Fowler .....	277,617
Banning .....	1,893,136	Compton .....	4,214,000	Fremont .....	30,482,138
Barstow .....	1,006,305	Concord .....	12,748,774	Fresno .....	26,331,655
Beaumont .....	2,376,029	Corcoran .....	272,019	Fullerton .....	13,333,079
Bell .....	1,241,344	Corning .....	330,015	Galt .....	1,595,954
Bell Gardens .....	1,233,507	Corona .....	15,889,660	Garden Grove .....	11,288,563
Bellflower .....	3,721,654	Coronado .....	5,138,865	Gardena .....	4,202,664
Belmont .....	4,013,744	Corte Madera .....	2,036,323	Gilroy .....	5,733,505
Belvedere .....	1,288,105	Costa Mesa .....	12,760,531	Glendale .....	19,900,244
Benicia .....	4,806,052	Cotati .....	890,746	Glendora .....	4,565,621
Berkeley .....	10,968,784	Covina .....	3,684,682	Goleta .....	4,498,202
Beverly Hills .....	16,691,039	Crescent City .....	255,236	Gonzales .....	453,240
Big Bear Lake .....	2,574,029	Cudahy .....	549,278	Grand Terrace .....	737,840
Biggs .....	72,577	Culver City .....	5,812,920	Grass Valley .....	1,238,370
Bishop .....	381,439	Cupertino .....	11,176,300	Greenfield .....	608,704
Blue Lake .....	69,759	Cypress .....	5,083,707	Gridley .....	302,990
Blythe .....	543,211	Daly City .....	7,890,530	Grover Beach .....	1,241,222
Bradbury .....	373,619	Dana Point .....	7,689,529	Guadalupe .....	266,644
Brawley .....	863,601	Danville .....	8,684,898	Gustine .....	330,733
Brea .....	6,492,527	Davis .....	5,500,152	Half Moon Bay .....	2,074,913
Brentwood .....	7,172,353	Del Mar .....	1,987,170	Hanford .....	2,607,888
Brisbane .....	1,524,099	Del Rey Oaks .....	229,324	Hawaiian Gardens .....	624,774
Buellton .....	654,804	Delano .....	1,113,997	Hawthorne .....	4,794,118
Buena Park .....	6,749,324	Desert Hot Springs .....	1,715,515	Hayward .....	14,474,538
Burbank .....	15,554,223	Diamond Bar .....	6,421,793	Healdsburg .....	1,521,579
Burlingame .....	5,959,149	Dinuba .....	764,127	Hemet .....	4,815,414
Calabasas .....	5,481,605	Dixon .....	1,692,425	Hercules .....	3,180,682
Calexico .....	1,304,340	Dorris .....	21,543	Hermosa Beach .....	3,893,390
California City .....	790,787	Dos Palos .....	189,982	Hesperia .....	4,724,572
Calimesa .....	578,065	Downey .....	7,773,278	Hidden Hills .....	974,837
Calipatria .....	68,584	Duarte .....	1,612,315	Highland .....	2,753,758
Calistoga .....	583,197	Dublin .....	7,421,297	Hillsborough .....	5,577,658
Camarillo .....	9,519,298	Dunsmuir .....	95,881	Hollister .....	3,117,934

# Property Taxes

**TABLE 11—ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2006-07—Continued**  
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Holtville .....	147,889	Loyalton .....	31,724	Palm Desert .....	11,885,835
Hughson .....	388,945	Lynwood .....	2,317,879	Palm Springs .....	8,526,928
Huntington Beach .....	25,365,831	Madera .....	2,246,878	Palmdale .....	10,337,753
Huntington Park .....	2,130,973	Malibu .....	8,483,009	Palo Alto .....	17,642,547
Huron .....	91,154	Mammoth Lakes .....	3,365,369	Palos Verdes Estates .....	4,578,558
Imperial .....	549,797	Manhattan Beach .....	9,925,464	Paradise .....	1,831,922
Imperial Beach .....	1,381,071	Manteca .....	5,080,336	Paramount .....	2,648,413
Indian Wells .....	4,265,186	Maricopa .....	26,330	Parlier .....	241,415
Indio .....	5,578,213	Marina .....	1,259,564	Pasadena .....	17,379,644
Industry .....	5,461,858	Martinez .....	4,190,661	Paso Robles .....	3,224,771
Inglewood .....	6,146,684	Marysville .....	612,241	Patterson .....	1,679,180
Ione .....	309,934	Maywood .....	744,662	Perris .....	3,915,536
Irvine .....	39,275,563	McFarland .....	219,469	Petaluma .....	7,412,373
Irwindale .....	1,715,482	Mendota .....	154,899	Pico Rivera .....	3,423,323
Isleton .....	55,009	Menlo Park .....	8,316,118	Piedmont .....	2,593,513
Jackson .....	442,257	Merced .....	4,791,570	Pinole .....	1,845,046
Kerman .....	441,589	Mill Valley .....	3,337,326	Pismo Beach .....	2,048,606
King City .....	687,664	Millbrae .....	2,956,993	Pittsburg .....	5,900,943
Kingsburg .....	639,978	Milpitas .....	10,309,483	Placentia .....	4,626,148
La Canada-Flintridge .....	4,629,657	Mission Viejo .....	12,447,794	Placerville .....	872,710
La Habra .....	4,411,684	Modesto .....	14,404,560	Pleasant Hill .....	4,346,672
La Habra Heights .....	1,033,205	Monrovia .....	3,485,308	Pleasanton .....	15,560,969
La Mesa .....	4,621,878	Montague .....	52,989	Plymouth .....	65,680
La Mirada .....	4,597,700	Montclair .....	2,208,566	Point Arena .....	36,875
La Palma .....	1,509,454	Monte Sereno .....	1,288,949	Pomona .....	8,054,381
La Puente .....	1,564,233	Montebello .....	4,026,926	Port Hueneme .....	1,567,671
La Quinta .....	10,048,056	Monterey .....	3,967,968	Porterville .....	1,889,247
La Verne .....	2,938,131	Monterey Park .....	4,640,522	Portola .....	125,665
Lafayette .....	4,756,733	Moorpark .....	4,366,522	Portola Valley .....	1,955,006
Laguna Beach .....	8,284,518	Moraga .....	2,673,268	Poway .....	7,554,831
Laguna Hills .....	5,313,783	Moreno Valley .....	11,381,863	Rancho Cordova .....	5,995,287
Laguna Niguel .....	11,347,246	Morgan Hill .....	5,849,960	Rancho Cucamonga .....	17,449,757
Laguna Woods .....	2,118,937	Morro Bay .....	1,639,466	Rancho Mirage .....	7,078,400
Lake Elsinore .....	3,678,632	Mount Shasta .....	307,606	Rancho Palos Verdes .....	8,065,467
Lake Forest .....	10,164,243	Mountain View .....	13,226,585	Rancho Santa Margarita ..	6,575,282
Lakeport .....	418,060	Murrieta .....	11,101,203	Red Bluff .....	779,202
Lakewood .....	6,413,018	Napa .....	7,814,226	Redding .....	7,129,810
Lancaster .....	9,683,358	National City .....	2,704,222	Redlands .....	5,795,569
Larkspur .....	2,401,160	Needles .....	285,113	Redondo Beach .....	10,213,309
Lathrop .....	2,039,046	Nevada City .....	429,499	Redwood City .....	12,744,463
Lawndale .....	1,653,369	Newark .....	5,521,222	Reedley .....	850,111
Lemon Grove .....	1,579,415	Newman .....	661,617	Rialto .....	5,203,350
Lemoore .....	1,355,393	Newport Beach .....	32,993,158	Richmond .....	12,113,985
Lincoln .....	5,934,942	Norco .....	2,644,916	Ridgecrest .....	1,196,766
Lindsay .....	281,797	Norwalk .....	5,324,044	Rio Dell .....	125,031
Live Oak .....	309,007	Novato .....	8,001,830	Rio Vista .....	1,003,762
Livermore .....	12,566,791	Oakdale .....	1,814,706	Ripon .....	1,434,940
Livingston .....	622,620	Oakland .....	36,441,596	Riverbank .....	1,581,309
Lodi .....	4,884,302	Oakley .....	2,928,941	Riverside .....	21,115,587
Loma Linda .....	1,410,686	Oceanside .....	16,714,062	Rocklin .....	6,665,290
Lomita .....	1,588,117	Ojai .....	1,073,291	Rohnert Park .....	3,918,782
Lompoc .....	2,304,025	Ontario .....	15,979,122	Rolling Hills .....	1,052,179
Long Beach .....	38,624,195	Orange .....	14,767,488	Rolling Hills Estates .....	2,127,086
Loomis .....	784,875	Orange Cove .....	125,323	Rosemead .....	2,882,728
Los Alamitos .....	1,416,676	Orinda .....	4,104,871	Roseville .....	16,111,633
Los Altos .....	7,677,053	Orland .....	298,276	Ross .....	1,141,344
Los Altos Hills .....	4,111,999	Oroville .....	922,332	Sacramento .....	36,968,785
Los Angeles .....	349,468,390	Oxnard .....	14,562,919	St. Helena .....	1,375,708
Los Banos .....	2,665,983	Pacific Grove .....	2,223,864	Salinas .....	9,922,043
Los Gatos .....	7,029,792	Pacifica .....	3,951,388	San Anselmo .....	2,038,393

# Property Taxes

**TABLE 11—ASSESSED VALUE<sup>a</sup> OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES  
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2006-07—Concluded**  
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
San Bernardino .....	9,699,470	Shafter .....	745,123	Ventura .....	11,203,516
San Bruno .....	4,727,994	Shasta Lake .....	629,777	Vernon .....	3,332,365
San Carlos .....	5,897,065	Sierra Madre .....	1,385,341	Victorville .....	6,925,790
San Clemente .....	11,363,027	Signal Hill .....	1,793,830	Villa Park .....	1,234,007
San Diego .....	159,068,498	Simi Valley .....	14,111,601	Visalia .....	7,609,802
San Dimas .....	3,647,656	Solana Beach .....	2,955,562	Vista .....	8,215,103
San Fernando .....	1,339,043	Soledad .....	742,077	Walnut .....	3,329,499
San Francisco .....	118,457,665	Solvang .....	897,834	Walnut Creek .....	11,571,868
San Gabriel .....	3,137,481	Sonoma .....	1,864,329	Wasco .....	472,406
San Jacinto .....	2,514,688	Sonora .....	500,799	Waterford .....	410,013
San Joaquin .....	79,591	South El Monte .....	1,442,511	Watsonville .....	3,375,829
San Jose .....	109,280,208	South Gate .....	4,257,408	Weed .....	173,947
San Juan Bautista .....	151,887	South Lake Tahoe .....	3,789,027	West Covina .....	7,715,451
San Juan Capistrano .....	5,257,601	South Pasadena .....	2,789,277	West Hollywood .....	5,991,974
San Leandro .....	8,983,237	South San Francisco .....	11,273,815	West Sacramento .....	5,045,704
San Luis Obispo .....	5,319,901	Stanton .....	1,971,147	Westlake Village .....	2,441,428
San Marcos .....	9,073,958	Stockton .....	20,052,138	Westminster .....	6,212,461
San Marino .....	3,537,674	Suisun .....	2,105,783	Westmorland .....	38,465
San Mateo .....	14,434,839	Sunnyvale .....	20,711,857	Wheatland .....	213,895
San Pablo .....	1,611,150	Susanville .....	523,730	Whittier .....	6,429,097
San Rafael .....	8,986,642	Sutter Creek .....	263,471	Williams .....	305,978
San Ramon .....	13,099,060	Taft .....	292,867	Willits .....	315,539
Sand City .....	198,797	Tehachapi .....	438,684	Willows .....	253,760
Sanger .....	858,640	Tehama .....	19,065	Windsor .....	3,137,729
Santa Ana .....	19,551,813	Temecula .....	11,784,912	Winters .....	464,615
Santa Barbara .....	13,178,278	Temple City .....	2,843,782	Woodlake .....	143,570
Santa Clara .....	20,477,225	Thousand Oaks .....	21,056,570	Woodland .....	4,379,068
Santa Clarita .....	18,905,219	Tiburon .....	3,316,478	Woodside .....	3,581,844
Santa Cruz .....	6,205,385	Torrance .....	20,705,040	Yorba Linda .....	9,966,337
Santa Fe Springs .....	5,061,785	Tracy .....	8,992,340	Yountville .....	384,899
Santa Maria .....	6,416,435	Trinidad .....	62,176	Yreka .....	482,440
Santa Monica .....	19,780,340	Truckee .....	4,572,466	Yuba City .....	4,442,219
Santa Paula .....	1,519,928	Tulare .....	2,840,481	Yucaipa .....	3,261,226
Santa Rosa .....	18,142,179	Tulelake .....	21,480	Yucca Valley .....	1,340,364
Santee .....	4,144,411	Turlock .....	4,905,543		
Saratoga .....	8,755,376	Tustin .....	8,157,962		
Sausalito .....	2,286,040	Twentynine Palms .....	640,385		
Scotts Valley .....	2,015,375	Ukiah .....	1,099,538		
Seal Beach .....	3,583,250	Union City .....	7,193,636		
Seaside .....	1,936,453	Upland .....	6,178,127		
Sebastopol .....	890,164	Vacaville .....	9,024,440		
Selma .....	869,228	Vallejo .....	9,516,528		
				<b>GRAND TOTAL</b>	<b>3,170,624,849</b>

a. These values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the state for them.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 12—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, 2006-07**  
(In thousands of dollars)

Type of company 1	Assessed value 2
<b>UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE</b>	
Telephone and telegraph	
Local exchange carriers .....	\$10,654,934
Interexchange carriers .....	3,936,123
Wireless carriers .....	7,863,720
Radio-telephone paging carriers .....	21,563
Subtotal .....	\$22,476,339
Gas, electric, and water .....	35,260,875
Electric generation facility .....	6,998,230
Intercounty pipelines, flumes, canals, ditches, and aqueducts .....	1,240,156
Railcar maintenance facility .....	17,782
Railroad .....	1,603,405
Total .....	\$67,596,787
<b>UNDER PRIVATE RAILROAD CAR TAX LAW</b>	
Private railroad cars .....	\$608,723
Grand total .....	\$68,205,510

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2006-07**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>TELEPHONE AND TELEGRAPH COMPANIES</b>	
AT&T Communications, Inc. ....	\$591,390
Cellco Partnership, dba Verizon Wireless .....	142,900
Cingular Wireless, LLC .....	1,994,963
Citizens Telecommunications Company of California, Inc. ....	141,209
Cox California Telecom, LLC, dba Cox Communications .....	128,400
Cricket Communications, Inc. ....	119,493
GTE Mobilnet of California, LP, dba Verizon Wireless .....	417,897
Level 3 Communications, LLC .....	421,481
Los Angeles SMSA Ltd., Partnership, dba Verizon Wireless .....	832,317
MCI Communications Services, Inc. ....	340,781
MCI Metro Access Transmission Services, LLC .....	125,800
Metro PCS California/Florida, Inc. ....	223,806
OmniPoint Communications Inc., dba T-Mobile .....	1,386,138
Pacific Bell Telephone Company, dba AT&T California .....	6,403,940
Qwest Communications Corporation .....	158,950
Sacramento Valley LP, dba Verizon Wireless .....	206,354
SBC ASI/SBC ASI P&L LP, dba SBC Advanced Solutions, Inc. ....	575,800
Sprint Communications Company, LP .....	300,880
Sprint Nextel Corporation, dba Nextel of California, Inc. ....	796,840
Sprint PCS .....	1,206,146
SureWest Telephone .....	163,811
SureWest Televideo, dba Surewest Broadband .....	144,200
Time Warner Telecom of California, LP .....	188,100
Verizon California, Inc. ....	3,750,449
Verizon Wireless (VAW) LLC, dba Verizon Wireless .....	185,382
274 companies with an assessed value of less than \$100,000,000 each .....	1,528,912
Total for telephone and telegraph companies <sup>a</sup> .....	\$22,476,339

a. Includes 22 local exchange carriers, 229 interexchange carriers, 39 wireless carriers, and 9 radio telephone paging carriers.

NOTE: Detail may not compute to total due to rounding.

# Property Taxes

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2006-07—Continued**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>GAS, ELECTRIC, AND WATER COMPANIES</b>	
El Paso Natural Gas Company .....	\$81,000
Golden State Water Company .....	478,536
Kern River Gas Transmission Company .....	343,100
Lodi Gas Storage, LLC .....	195,615
Mojave Pipeline Company .....	74,500
North Baja Pipeline, LLC .....	82,200
Pacific Gas & Electric Company .....	15,911,131
PacifiCorp .....	174,813
Plumas-Sierra Rural Electric Cooperative .....	33,865
Questar Southern Trails Pipeline Company .....	37,500
San Diego Gas & Electric Company .....	3,440,751
Sierra Pacific Power Company .....	186,804
Southern California Edison Company .....	10,769,536
Southern California Gas Company .....	2,873,308
Southwest Gas Corporation .....	175,900
Trans-Elect NTD Path 15, LLC .....	147,500
Tuscarora Gas Transmission Company .....	75,590
Wild Goose Storage, Inc. ....	121,800
10 companies with an assessed value of less than \$20,000,000 each .....	57,426
Total for gas, electric, and water companies .....	\$35,260,875
<b>ELECTRIC GENERATION FACILITY COMPANIES</b>	
AES Alamitos, LLC .....	\$267,600
AES Huntington Beach, LLC .....	110,600
AES Redondo Beach, LLC .....	197,900
Blythe Energy, LLC .....	238,700
Cabrillo Power I LLC .....	131,100
Calpine Construction Finance Company, LP .....	253,000
Delta Energy Center, LLC .....	438,200
Duke Energy Morro Bay LLC .....	61,400
Duke Energy Moss Landing LLC .....	690,000
Duke Energy South Bay, LLC .....	67,100
EI Segundo Power LLC .....	79,000
Elk Hills Power, LLC .....	293,800
Gilroy Energy Center, LLC .....	98,600
GWF Energy, LLC - Hanford .....	73,000
GWF Energy, LLC - Henrietta .....	73,800
GWF Energy, LLC - Tracy .....	114,100
High Desert Power Trust 2000-A .....	470,600
Indigo Generation LLC .....	81,200
La Paloma Generating Company LLC .....	588,700
Larkspur Energy LLC .....	58,900
Los Esteros Critical Energy Facility LLC .....	93,200
Metcalf Energy Center, LLC .....	315,700
Mirant Delta, LLC .....	157,000
Mirant Potrero, LLC .....	42,200
Mountainview Power Company, LLC .....	549,800
Otay Mesa Generating Company, LLC .....	35,900
Palomar Energy LLC .....	362,200
Pastoria Energy Facility, LLC .....	370,800
Reliant Energy Etiwanda, Inc. ....	39,800
Reliant Energy Mandalay, Inc. ....	43,500
Reliant Energy Ormond Beach, Inc. ....	142,000
Sunrise Power Company, LLC .....	395,900
8 facilities with an assessed value of less than \$20,000,000 each .....	62,930
Total for electric generation facilities .....	\$6,998,230

# Property Taxes

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION  
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2006-07—Concluded**  
(In thousands of dollars)

Name of company 1	Assessed value 2
<b>INTERCOUNTY PIPELINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS<sup>b</sup></b>	
CALNEV Pipe Line LLC .....	\$78,100
Chevron Pipeline Company .....	37,840
Chevron U.S.A., Inc. ....	29,500
ConocoPhillips Pipe Line Company .....	65,008
CPN Pipeline Company .....	18,900
CPN Pipeline Company, dba Calpine Pittsburg, Inc. ....	9,920
Equilon Enterprises LLC, dba Shell Oil Products US .....	147,800
Pacific Pipeline System, LLC .....	138,006
Pacific Terminals LLC .....	39,800
Plains Pipeline, LP .....	30,200
Sacramento Municipal Utilities District .....	45,165
San Ardo Pipeline Company .....	12,100
SFPP, LP .....	408,000
Shell California Pipeline Company LLC .....	9,220
West Coast Pipe Lines .....	143,800
15 companies with an assessed value of less than \$9,000,000 each .....	26,797
Total for intercounty pipelines, etc. ....	\$1,240,156
<b>RAILCAR MAINTENANCE FACILITY COMPANIES<sup>c</sup></b>	
GATX Financial Corporation .....	\$7,903
TTX Company .....	9,725
Union Tank Car Company .....	154
Total for railcar maintenance facilities .....	\$17,782
<b>RAILROAD COMPANIES</b>	
Alameda Belt Line .....	\$17,796
Arizona & California Railroad .....	5,084
BNSF Railway Company .....	474,645
California Northern Railroad .....	7,726
Central California Traction Company .....	4,037
Central Oregon & Pacific Railroad .....	2,606
McCloud Railway Company .....	1,933
Mendocino Railway .....	1,024
Modesto & Empire Traction Company .....	15,593
Napa Valley Wine Train, Inc. ....	15,707
Pacific Harbor Lines .....	4,103
San Diego & Arizona Eastern Railway Company .....	1,045
San Diego & Imperial Valley Railroad Company Inc. ....	4,339
San Joaquin Valley Railroad Company .....	14,198
Santa Cruz Big Trees & Pacific Railway Company, dba Roaring Camp Railroad .....	1,306
Santa Maria Valley Railroad Company .....	1,396
Sierra Northern Railway .....	1,686
Stockton Terminal & Eastern Railroad .....	5,723
Trona Railway Company .....	8,387
Tulare Valley Railroad .....	3,470
Union Pacific Railroad Company .....	1,007,375
Ventura County Railroad .....	1,858
7 companies with an assessed value of less than \$1,000,000 each .....	2,368
Total for railroad companies .....	\$1,603,405

b. All other taxable property owned by these companies is locally assessed.

c. Property at fixed locations which is not subject to the private railroad car tax. Excludes the value of private railroad cars operated on the railroads, for which see Table 17A.

# Property Taxes

**TABLE 14—2005-06 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE**  
(Levies and assessed values in thousands of dollars)

County	Net taxable <sup>a</sup> assessed value	Property tax allocations and levies <sup>b, e</sup>					Average tax rate (%)	
		City	County <sup>c</sup>	School <sup>c</sup>	Other districts <sup>d</sup>	Total <sup>d</sup>	2005-06	2004-05
1	2	3	4	5	6	7	8	9
Alameda .....	\$161,909,939	\$339,464	\$245,622	\$890,427	\$400,396	\$1,875,909	1.159	1.149
Alpine .....	581,125	—	3,603	1,596	613	5,812	1.000	1.000
Amador .....	3,624,371	1,631	11,703	22,993	491	36,818	1.016	1.012
Butte .....	14,740,507	8,217	18,488	96,474	32,846	156,025	1.058	1.057
Calaveras .....	5,425,259	438	9,802	40,434	5,755	56,429	1.040	1.045
Colusa .....	2,095,864	1,090	5,398	13,379	1,396	21,263	1.015	1.016
Contra Costa .....	129,495,209	110,398	159,070	756,602	385,329	1,411,399	1.090	1.086
Del Norte .....	1,333,150	57	2,248	9,194	1,975	13,474	1.011	1.001
El Dorado .....	21,778,237	4,757	49,061	117,278	52,439	223,535	1.026	1.026
Fresno .....	47,866,740	66,540	71,080	352,685	60,859	551,164	1.151	1.194
Glenn .....	1,961,258	1,233	4,114	13,948	892	20,187	1.029	1.027
Humboldt .....	8,384,058	1,723	15,173	59,515	10,931	87,342	1.042	1.032
Imperial .....	7,885,325	5,691	11,345	57,634	15,308	89,978	1.141	1.132
Inyo .....	3,038,989	386	8,973	19,531	2,844	31,734	1.044	1.019
Kern .....	57,088,759	34,054	158,632	376,152	61,164	630,002	1.104	1.113
Kings .....	6,291,486	3,437	13,886	39,624	10,163	67,110	1.067	1.067
Lake .....	5,205,989	806	11,867	31,358	9,689	53,720	1.032	1.025
Lassen .....	1,783,975	743	3,526	12,901	914	18,084	1.014	1.016
Los Angeles .....	828,066,046	1,479,638	1,929,528	4,215,786	1,717,955	9,342,907	1.128	1.122
Madera .....	9,000,854	1,832	12,837	70,947	9,110	94,726	1.052	1.061
Marin .....	45,365,350	48,923	82,824	304,231	60,228	496,206	1.094	1.075
Mariposa .....	1,574,353	—	3,858	11,216	701	15,775	1.002	1.002
Mendocino .....	7,855,401	756	21,400	52,188	9,704	84,048	1.070	1.068
Merced .....	15,086,623	9,338	32,761	104,714	12,650	159,463	1.057	1.064
Modoc .....	863,543	267	2,371	5,495	502	8,635	1.000	1.000
Mono .....	3,860,519	1,393	12,208	18,459	9,610	41,670	1.079	1.052
Monterey .....	42,802,615	28,124	70,614	287,286	64,359	450,383	1.052	1.055
Napa .....	20,978,418	21,562	39,218	152,716	11,835	225,331	1.074	1.069
Nevada .....	12,923,218	8,769	18,168	81,853	23,410	132,200	1.023	1.021
Orange .....	339,774,578	364,121	220,982	2,289,412	689,425	3,563,940	1.049	1.054
Placer .....	45,687,389	30,139	83,930	315,504	52,501	482,074	1.055	1.050
Plumas .....	3,265,388	197	6,736	23,093	3,335	33,361	1.022	1.027
Riverside .....	166,947,342	92,404	194,277	959,117	580,980	1,826,778	1.094	1.064
Sacramento .....	106,577,568	107,023	182,928	619,743	231,482	1,141,176	1.071	1.071
San Benito .....	5,759,687	1,196	8,609	37,959	17,180	64,944	1.128	1.109
San Bernardino .....	128,879,395	78,235	137,888	684,089	542,427	1,442,639	1.119	1.122
San Diego .....	314,322,917	379,404	417,116	2,205,784	362,423	3,364,727	1.070	1.074
San Francisco .....	111,406,190	—	777,320	399,600	93,394	1,270,314	1.140	1.131
San Joaquin .....	50,022,156	54,670	103,842	297,130	68,711	524,353	1.048	1.028
San Luis Obispo .....	33,131,983	27,240	78,591	217,326	21,069	344,226	1.039	1.054
San Mateo .....	113,155,584	117,578	163,947	760,807	156,225	1,198,557	1.059	1.057
Santa Barbara .....	49,053,017	26,878	92,542	311,046	75,995	506,461	1.032	1.027
Santa Clara .....	241,125,598	231,164	385,750	1,776,199	374,444	2,767,557	1.148	1.140
Santa Cruz .....	28,337,983	16,376	34,747	188,792	72,902	312,817	1.104	1.100
Shasta .....	12,709,753	7,361	17,616	93,772	20,243	138,992	1.094	1.096
Sierra .....	477,466	28	2,516	1,721	716	4,981	1.043	1.039
Siskiyou .....	3,387,493	2,054	7,354	23,227	1,468	34,103	1.007	1.007
Solano .....	36,993,494	47,519	62,396	205,866	92,299	408,080	1.103	1.108
Sonoma .....	56,337,233	31,813	122,012	391,623	77,732	623,180	1.106	1.110
Stanislaus .....	33,265,495	22,285	37,140	265,771	32,406	357,602	1.075	1.057
Sutter .....	6,756,738	5,375	10,454	46,856	7,548	70,233	1.039	1.030
Tehama .....	3,807,352	1,595	8,984	26,694	1,219	38,492	1.011	1.013
Trinity .....	908,690	—	2,633	6,082	435	9,150	1.007	1.008
Tulare .....	20,505,051	9,761	39,399	142,291	28,184	219,635	1.071	1.057
Tuolumne .....	5,245,422	363	14,858	34,984	2,940	53,145	1.013	1.015
Ventura .....	86,088,643	77,118	147,358	501,134	203,210	928,820	1.079	1.084
Yolo .....	16,110,050	27,377	13,763	102,686	25,986	169,812	1.054	1.055
Yuba .....	3,923,305	1,186	8,241	26,126	3,849	39,402	1.004	1.005
Totals .....	\$3,492,830,140	\$3,941,727	\$6,413,307	\$21,171,050	\$6,814,796	\$38,340,880	1.098	1.095

a. These are the assessed values on which general property taxes were actually levied in 2005-06. Excluded are exemptions totaling \$129,911,210,000 as follows: homeowners' \$38,163,819,000; all other, \$91,747,391,000.

b. The county levies at a rate of 1 percent of assessed value have been allocated among the jurisdictions receiving a portion of those levies. Excluded are the state reimbursements to local governments of \$433,864,000 for the homeowners' exemption described in footnote a.

c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

d. Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.

e. These allocations are as reported by the county auditors and are the initial allocations without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.

# Property Taxes

**TABLE 15—2005-06 GENERAL PROPERTY TAX DOLLAR<sup>a</sup>, BY COUNTY**

County	Property tax dollars <sup>b</sup>				
	City	County <sup>c</sup>	School <sup>c</sup>	Other districts	Total
1	2	3	4	5	6
Alameda .....	\$.18	\$.13	\$.48	\$.21	\$1.00
Alpine .....	—	.62	.27	.11	1.00
Amador .....	.04	.32	.63	.01	1.00
Butte .....	.05	.12	.62	.21	1.00
Calaveras .....	.01	.17	.72	.10	1.00
Colusa .....	.05	.25	.63	.07	1.00
Contra Costa .....	.08	.11	.54	.27	1.00
Del Norte .....	.00	.17	.68	.15	1.00
El Dorado .....	.02	.22	.53	.23	1.00
Fresno .....	.12	.13	.64	.11	1.00
Glenn .....	.06	.20	.69	.05	1.00
Humboldt .....	.02	.17	.68	.13	1.00
Imperial .....	.06	.13	.64	.17	1.00
Inyo .....	.01	.28	.62	.09	1.00
Kern .....	.05	.25	.60	.10	1.00
Kings .....	.05	.21	.59	.15	1.00
Lake .....	.02	.22	.58	.18	1.00
Lassen .....	.04	.20	.71	.05	1.00
Los Angeles .....	.16	.21	.45	.18	1.00
Madera .....	.02	.13	.75	.10	1.00
Marin .....	.10	.17	.61	.12	1.00
Mariposa .....	—	.25	.71	.04	1.00
Mendocino .....	.01	.25	.62	.12	1.00
Merced .....	.06	.20	.66	.08	1.00
Modoc .....	.03	.27	.64	.06	1.00
Mono .....	.04	.29	.44	.23	1.00
Monterey .....	.06	.16	.64	.14	1.00
Napa .....	.10	.17	.68	.05	1.00
Nevada .....	.06	.14	.62	.18	1.00
Orange .....	.10	.06	.64	.20	1.00
Placer .....	.06	.17	.66	.11	1.00
Plumas .....	.01	.20	.69	.10	1.00
Riverside .....	.05	.11	.52	.32	1.00
Sacramento .....	.10	.16	.54	.20	1.00
San Benito .....	.02	.13	.58	.27	1.00
San Bernardino .....	.05	.10	.47	.38	1.00
San Diego .....	.11	.12	.66	.11	1.00
San Francisco .....	—	.61	.32	.07	1.00
San Joaquin .....	.10	.20	.57	.13	1.00
San Luis Obispo .....	.08	.23	.63	.06	1.00
San Mateo .....	.10	.14	.63	.13	1.00
Santa Barbara .....	.05	.18	.62	.15	1.00
Santa Clara .....	.08	.14	.64	.14	1.00
Santa Cruz .....	.05	.11	.61	.23	1.00
Shasta .....	.05	.13	.67	.15	1.00
Sierra .....	.01	.50	.35	.14	1.00
Siskiyou .....	.06	.22	.68	.04	1.00
Solano .....	.12	.15	.50	.23	1.00
Sonoma .....	.05	.20	.63	.12	1.00
Stanislaus .....	.06	.11	.74	.09	1.00
Sutter .....	.07	.15	.67	.11	1.00
Tehama .....	.04	.23	.70	.03	1.00
Trinity .....	—	.29	.66	.05	1.00
Tulare .....	.04	.18	.65	.13	1.00
Tuolumne .....	.01	.28	.66	.05	1.00
Ventura .....	.08	.16	.54	.22	1.00
Yolo .....	.16	.08	.61	.15	1.00
Yuba .....	.03	.21	.66	.10	1.00
<b>Totals .....</b>	<b>\$.10</b>	<b>\$.17</b>	<b>\$.55</b>	<b>\$.18</b>	<b>\$1.00</b>

a. Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (e.g., per parcel).  
b. These proportions are based on the initial allocations as shown in Table 14 without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.  
c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

# Property Taxes

**TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2005**

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate <sup>a</sup> (%)	Net revenue (In thousands)	Rate <sup>a</sup> (%)	Net revenue (In thousands)
1	2	3	4	5	6
2005	\$546.9	2.9	\$15,652	—	—
2004	500.1	2.9	14,440	—	—
2003	447.7	2.9	13,193	—	—
2002	452.0	2.9	13,742	—	—
2001	575.7	2.9	19,656	—	—
2000	909.1	2.9	26,026	—	—
1999	763.8	2.9	23,249	—	—
1998	759.0	2.9	22,815	—	—
1997	867.7	2.9	26,282	—	—
1996	920.9	2.9	26,707	—	—
1995	945.3	2.9	27,415	—	—
1994	1,103.1	2.9	31,991	—	—
1993	1,272.3	2.9	36,897	—	—
1992	902.4	2.9	26,170	—	—
1991	661.8	2.9	19,192	—	—
1990	890.5	2.9	24,937	—	—
1989	762.7	2.9	21,731	—	—
1988	669.2	2.9	20,014	—	—
1987	577.2	2.9	16,828	—	—
1986	451.8	2.9	14,009	—	—
1985	396.5	2.9	12,155	—	—
1984	425.0	2.9	13,144	—	—
1983	400.5	2.9	12,045	— <sup>b</sup>	\$81
1982	296.1	2.9	9,004	5.2	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 <sup>c</sup>	6.0	23,822 <sup>c</sup>	0.5	1,985 <sup>c</sup>

a. In effect for the year. The rate is set annually in December.

b. A sunset provision terminated the reserve fund tax at the end of 1982.

c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

**TABLE 16B—TIMBER PRODUCTION<sup>a</sup> STATISTICS, BY COUNTY, 2005**

County	Net volume <sup>b</sup> (In millions of board feet)	Market value <sup>c</sup> (In thousands)	County	Net volume <sup>b</sup> (In millions of board feet)	Market value <sup>c</sup> (In thousands)
1	2	3	1	2	3
Amador	87.9	14,771	Plumas	107.8	26,387
Butte	29.9	7,662	San Mateo	5.7	3,659
Calaveras	15.7	3,864	Santa Cruz	9.7	6,158
Del Norte	22.6	11,186	Shasta	170.7	43,469
El Dorado	90.0	16,798	Sierra	27.1	6,379
Fresno	11.5	2,345	Siskiyou	207.7	47,567
Glenn	3.1	476	Sonoma	9.0	4,984
Humboldt	390.3	193,363	Tehama	65.1	18,072
Lassen	67.9	15,299	Trinity	81.6	21,730
Madera	3.0	486	Tulare	10.7	1,880
Mariposa	5.8	1,250	Tuolumne	37.4	9,544
Mendocino	120.8	53,914	Yuba	11.8	4,215
Modoc	43.1	8,480	Other <sup>d</sup>	6.6	2,679
Nevada	36.4	8,808			
Placer	46.0	11,514	Totals	1,725.0	546,937

a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.

b. Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.

c. Value of the timber immediately before cutting.

d. Includes timber harvested in Alameda, Alpine, Kern, Lake, Los Angeles, Merced, Mono, Monterey, Napa, Orange, Riverside, Sacramento, San Bernardino, San Diego, San Joaquin, San Luis Obispo, Santa Clara, Solano, and Ventura counties.

# Property Taxes

**TABLE 17A—ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2006-07**

Name of company 1	Assessed value <sup>a</sup> (In thousands) 2	Amount of tax 3
<b>PRIVATE RAILROAD CARS</b>		
ACE Cogeneration Company .....	\$1,186	\$12,983
ADM Transportation Company .....	10,415	114,039
Ag Processing, Inc. ....	1,527	16,720
American Railcar Leasing LLC .....	21,592	236,430
Andrews Petroleum, Inc. ....	1,298	14,208
Basell USA, Inc. ....	1,473	16,126
BASF Corporation .....	1,573	17,221
Bombardier Capital Rail, Inc. ....	3,052	33,421
BP Corporation North America, Inc. ....	1,814	19,863
Cargill, Inc. ....	8,975	98,276
Cargill, Inc. CGD Division .....	2,453	26,857
Cemex, Inc. ....	4,108	44,981
Cemex, Inc. ....	3,455	37,833
Chevron Phillips Chemical Company, LP .....	3,798	41,584
Chevron USA, Inc. ....	10,817	118,449
Chicago Freight Car Leasing Company .....	4,020	44,014
The CIT Group/Capital Finance, Inc. ....	36,985	404,984
ConocoPhillips Company, Inc. ....	2,751	30,121
Cryo-Trans, Inc. ....	2,673	29,275
Crystal Car Line, Inc. ....	2,500	27,376
The Dow Chemical Company .....	6,670	73,034
Eastman Chemical Company, Inc. ....	881	9,642
Equistar Chemicals, LP .....	3,888	42,568
Exxon Mobil Corporation .....	13,519	148,038
Farmers Commodities Transportation Company .....	1,727	18,910
First Union Rail Corporation .....	6,475	70,904
Formosa Transrail Corporation .....	3,518	38,521
GATX Financial Corporation .....	43,015	471,012
GATX Rail Canada Corporation .....	1,774	19,425
General Electric Rail Services Corporation .....	19,213	210,387
Innovene, formerly BP Solvay Polyethylene North America .....	1,481	16,217
MHC, Inc., a wholly owned subsidiary of Conagra Foods .....	1,556	17,038
MRC- Mitsui Rail Capital, LLC .....	1,181	12,928
Nova Chemicals, Ltd. ....	2,908	31,838
Occidental Chemical Corporation .....	3,049	33,384
Procor, Limited .....	5,886	64,453
Proctor & Gamble Manufacturing Company .....	1,616	17,693
Railcar Associates, LP .....	2,907	31,827
Railcar Leasing, LLC .....	6,149	67,335
Reagent Chemical & Research, Inc. ....	1,455	15,932
Rhodia, Inc. ....	1,554	17,015
RRM Properties, Ltd. ....	1,190	13,034
Searles Valley Minerals .....	15,673	171,624
J. R. Simplot Company .....	1,842	20,169
Solvay Chemicals, Inc. ....	959	10,503
Southwest Rail Industries, Inc. ....	1,124	12,311
Tate & Lyle Ingredients Americas, Inc., formerly A.E. Staley Manufacturing Company .....	1,991	21,802
Transport Capital Rail Partners LLC .....	2,665	29,179
Transportation Equipment, Inc. ....	1,986	21,745
Trinity Industries Leasing Company .....	22,270	243,861
TTX Company .....	216,514	2,370,825
U. S. Borax, Inc. ....	3,913	42,852
Union Carbide Corporation, a subsidiary of Dow Chemical Company .....	4,140	45,336
Union Tank Car Company .....	53,084	581,270
Westlake Polymers, LP .....	1,415	15,497
184 other companies with an assessed value under \$800,000 each .....	23,073	252,650
<b>Totals for private railroad cars .....</b>	<b>\$608,723</b>	<b>\$6,665,517</b>

a. 2006-07 assessed values were set at 65.64 percent of market value.

# Property Taxes

**TABLE 17B—PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-40 TO 2006-07**

Fiscal year	Average number of cars	Assessed value <sup>a</sup> (In thousands)	Average assessed value per car <sup>a</sup>	Tax rate per \$100 assessed value <sup>b</sup>	Amount of tax <sup>c</sup> (In thousands)
1	2	3	4	5	6
2006-07 .....	30,261	\$608,723	\$20,116	\$1.095	\$6,666
2005-06 .....	30,267	639,448	21,127	1.092	6,983
2004-05 .....	28,193	602,468	21,370	1.088	6,555
2003-04 .....	26,925	607,855	22,576	1.079	6,559
2002-03 .....	26,898	604,608	22,478	1.072	6,484
2001-02 .....	26,300	597,797	22,730	1.066	6,373
2000-01 .....	25,665	595,471	23,202	1.064	6,336
1999-00 .....	27,120	631,477	23,285	1.065	6,725
1998-99 .....	24,707	595,587	24,106	1.063	6,331
1997-98 .....	24,268	584,153	24,071	1.058	6,180
1996-97 .....	23,834	583,191	24,469	1.058	6,170
1995-96 .....	22,472	489,453	21,781	1.055	5,164
1994-95 .....	22,532	583,598	25,901	1.054	6,151
1993-94 .....	21,206	508,150	23,963	1.056	5,366
1992-93 .....	21,971	513,828	23,387	1.054	5,416
1991-92 .....	22,172	492,304	22,204	1.056	5,199
1990-91 .....	22,290	467,257	20,963	1.060	4,953
1989-90 .....	22,190	371,014	16,720	1.063	3,944
1988-89 .....	21,178	328,270	15,501	1.069	3,509
1987-88 .....	19,521	410,765	21,042	1.074	4,412
1986-87 .....	20,990	439,754	20,951	1.086	4,776
1985-86 .....	21,159	407,506	19,259	1.102	4,491
1984-85 .....	21,526	515,750	23,959	1.115	5,751
1983-84 .....	22,596	554,614	24,545	1.119	6,206
1982-83 .....	18,688	581,697	31,127	1.13	6,573
1981-82 .....	16,142	528,235	32,724	1.14	6,022
1980-81 .....	16,143	109,696	6,795	4.62	5,068
1979-80 .....	14,514	90,701	6,249	4.70	4,263
1978-79 .....	17,483	87,393	4,999	4.85	4,239
1977-78 .....	18,388	78,154	4,213	11.19	8,754
1976-77 .....	18,962	78,660	4,148	11.33	8,915
1975-76 .....	18,003	75,652	4,202	11.24	8,505
1974-75 .....	18,648	71,251	3,801	11.15	7,946
1973-74 .....	17,111	64,101	3,681	11.44	7,334
1972-73 .....	15,157	50,255	3,316	11.43	5,701
1971-72 .....	14,977	44,196	2,951	10.85	4,552
1970-71 .....	15,091	41,766	2,768	9.93	4,148
1969-70 .....	15,088	39,809	2,638	9.39	3,739
1968-69 .....	14,756	43,421	2,943	8.90	3,865
1967-68 .....	14,559	37,627	2,584	7.79	2,931
1966-67 .....	13,872	32,986	2,378	7.51	2,477
1965-66 .....	14,436	30,243	2,095	7.29	2,205
1964-65 .....	14,534	28,855	1,985	6.99	2,017
1963-64 .....	14,562	26,679	1,832	6.92	1,846
1962-63 .....	15,639	26,506	1,695	6.82	1,808
1961-62 .....	16,182	26,807	1,657	6.54	1,753
1960-61 .....	16,055	25,894	1,613	6.44	1,668
1955-60 .....	16,948	27,964 <sup>d</sup>	1,650	5.49	7,669
1950-55 .....	16,943	23,319 <sup>d</sup>	1,376	4.82	5,629
1945-50 .....	16,382	17,426 <sup>d</sup>	1,064	3.99	3,510
1940-45 .....	13,259	12,630 <sup>d</sup>	953	3.63	2,286
1938-40 .....	13,734	11,579 <sup>d</sup>	843	3.66	848 <sup>e</sup>

- a. Includes materials and supplies held, stored, or used in the state for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-89, assessed values have been set at percentages ranging from 65.64 percent to 87.55 percent of market value.
- b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82 and the tax rate was adjusted downward proportionately.
- c. Includes interest, penalties, and escape assessments from prior years.
- d. Average total assessed value for the period.
- e. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.

# Sales and Use Taxes

**TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-35 TO 2005-06**  
(Collections in thousands of dollars)

Fiscal year 1	Collections <sup>a</sup>			Number of outstanding permits <sup>c</sup> 5
	Taxes 2	Fees <sup>b</sup> 3	Total 4	
2005-06 .....	\$27,936,047	\$431	\$27,936,479	1,064,305
2004-05 .....	26,180,129	425	26,180,554	1,068,435
2003-04 .....	24,064,797	365	24,065,162	1,049,902
2002-03 .....	22,620,217	341	22,620,559	1,025,434
2001-02 .....	21,588,029 <sup>d</sup>	399	21,588,428	994,015
2000-01 .....	22,062,150 <sup>d</sup>	534	22,062,683	975,988
1999-00 .....	21,327,122	826	21,327,948	970,025
1998-99 .....	19,127,134	577	19,127,711	970,395
1997-98 .....	17,765,162	536	17,765,698	973,786
1996-97 .....	16,744,298	847	16,745,145	986,439
1995-96 .....	15,851,326	1,227	15,852,553	992,019
1994-95 .....	14,798,018	1,459	14,799,478	998,970
1993-94 .....	14,070,021 <sup>d</sup>	1,551	14,071,571	992,172
1992-93 .....	15,219,095	1,515	15,220,611	987,455
1991-92 .....	14,988,495 <sup>d</sup>	1,637	14,990,132	962,893 <sup>e</sup>
1990-91 .....	13,416,482	1,641	13,418,122	931,433
1989-90 .....	13,564,696	1,307	13,566,003	902,465
1988-89 .....	12,647,397	1,750	12,649,147	874,129
1987-88 .....	11,662,040	1,931	11,663,971	866,266
1986-87 .....	10,901,096	875	10,901,971	843,526
1985-86 .....	10,317,990	574	10,318,564	815,783
1984-85 .....	9,797,612	501	9,798,113	784,248
1983-84 .....	8,797,924	498	8,798,422	764,366
1982-83 .....	7,795,554	475	7,796,029	763,685
1981-82 .....	7,689,139	448	7,689,587	724,352
1980-81 .....	7,131,482	409	7,131,891	673,876
1979-80 .....	6,658,425	365	6,658,790	658,822
1978-79 .....	5,810,484	310	5,810,794	634,758
1977-78 .....	5,028,658	308	5,028,966	598,477
1976-77 .....	4,311,426	272	4,311,698	571,659
1975-76 .....	3,737,838	252	3,738,090	536,545
1974-75 .....	3,372,966	231	3,373,197	510,232
1973-74 .....	2,673,570 <sup>d</sup>	205	2,673,775	484,655
1972-73 .....	2,197,083 <sup>d</sup>	193	2,197,276	472,457
1971-72 .....	1,991,992	193	1,992,185	452,033
1970-71 .....	1,796,956	186	1,797,142	437,731
1965-70 .....	6,925,629 <sup>d,f</sup>	755	6,926,384	399,100
1960-65 .....	4,090,216	630	4,090,846	360,976
1955-60 <sup>g</sup> .....	3,110,503	540	3,111,043	326,124
1950-55 .....	2,233,631	509	2,234,140	289,620
1945-50 .....	1,316,653 <sup>d</sup>	615	1,317,268	270,231
1940-45 .....	665,100 <sup>d</sup>	303	665,403	179,067
1935-40 .....	426,422 <sup>d</sup>	518 <sup>h</sup>	426,940	186,473 <sup>i</sup>
1933-35 .....	89,661 <sup>d</sup>	282	89,943	185,748

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, and the Fiscal Recovery Fund.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50.
- c. As of December 31 for each fiscal year.
- d. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Effective July 1, 1935, the tax rate was increased to 3 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent.
- e. Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.
- f. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.
- g. The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.
- h. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.
- i. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.

# Sales and Use Taxes

**TABLE 19—STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 2005-06**

Type of business	Taxable transactions <sup>a</sup>			Number of permits on June 30, 2006 <sup>b</sup>
	Amount (In thousands)	Percent of total	Percent change from year to year	
1	2	3	4	5
<b>Retail Stores</b>				
Women's apparel .....	\$4,903,267	.89	3.5	13,706
Men's apparel .....	1,157,631	.21	7.2	3,005
Family apparel .....	10,421,650	1.88	11.8	23,420
Shoes .....	2,740,904	.50	6.1	4,922
Apparel stores group .....	19,223,452	3.47	8.5	45,053
General merchandise stores .....	51,983,010	9.39	6.0	13,349
Drug stores <sup>c</sup> .....	6,325,050	1.14	4.0	4,548
General merchandise group .....	58,308,060	10.53	5.7	17,897
Gifts, art goods, and novelties .....	1,915,132	.35	0.2	14,233
Sporting goods .....	4,021,786	.73	6.9	7,554
Florists .....	1,144,633	.21	3.0	5,825
Photographic equipment and supplies .....	522,895	.09	-1.1	1,016
Musical instruments .....	1,575,390	.28	2.5	3,526
Stationery and books .....	4,143,644	.75	3.0	10,126
Jewelry .....	2,917,689	.53	6.8	12,086
Office, store, and school supplies .....	17,895,041	3.23	11.4	17,404
Other specialties .....	20,091,836	3.63	8.2	135,460
Specialty stores group .....	54,228,046	9.80	7.9	207,230
Food stores selling all types of liquor <sup>c</sup> .....	13,535,203	2.45	4.1	5,740
All other food stores <sup>c</sup> .....	8,121,384	1.47	8.7	19,235
Food stores group .....	21,656,587	3.91	5.8	24,975
Eating places: no alcoholic beverages .....	21,986,378	3.97	6.7	56,284
Eating places: beer and wine .....	11,716,605	2.12	4.8	19,273
Eating and drinking: all types of liquor .....	14,206,769	2.57	9.8	12,464
Eating and drinking group .....	47,909,752	8.66	7.1	88,021
Household and home furnishings .....	13,118,209	2.37	5.4	29,711
Household appliance dealers .....	4,514,882	.82	1.2	4,457
Household group .....	17,633,091	3.19	4.3	34,168
Lumber and building materials .....	27,049,508	4.89	7.2	5,130
Hardware stores .....	3,881,904	.70	10.3	2,497
Plumbing and electrical supplies .....	4,995,973	.90	18.1	2,480
Paint, glass, and wallpaper .....	1,218,840	.22	10.1	1,653
Building material group .....	37,146,225	6.71	9.0	11,760
New motor vehicle dealers .....	60,704,933	10.97	-1.1	2,812
Used motor vehicle dealers .....	6,268,526	1.13	4.6	8,148
Automotive supplies and parts .....	5,843,889	1.06	6.2	17,323
Service stations .....	42,376,396	7.66	22.0	9,366
Automotive group .....	115,193,744	20.81	7.1	37,649
Packaged liquor stores .....	2,616,950	.47	8.8	5,307
Second-hand merchandise .....	554,868	.10	2.5	7,636
Farm implement dealers .....	3,671,877	.66	14.3	1,371
Farm and garden supply stores .....	2,847,725	.51	17.3	4,188
Fuel and ice dealers .....	417,276	.08	22.6	799
Mobile homes, trailers, and campers .....	1,661,335	.30	3.8	990
Boat, motorcycle, and plane dealers .....	3,481,851	.63	7.3	2,954
All other retail stores group .....	15,251,882	2.76	10.8	23,245
<b>Retail Stores Totals</b> .....	<b>\$386,550,839</b>	<b>69.84</b>	<b>7.2</b>	<b>489,998</b>
Business and Personal Services .....	23,562,029	4.26	4.1	103,343
All Other Outlets .....	143,406,967	25.91	8.6	455,017
<b>Totals All Outlets</b> .....	<b>\$553,519,835</b>	<b>100.00</b>	<b>7.4</b>	<b>1,048,358</b>
<b>HISTORICAL DATA</b>				
Comparable data for all outlets				
2004-05 .....	\$515,298,184	—	7.3	1,057,829
2003-04 .....	480,065,020	—	7.2	1,048,413
2002-03 .....	447,906,207	—	2.5	1,026,463
2001-02 .....	436,998,016	—	-2.3	992,558

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 12, 2005, through August 11, 2006.

b. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c. Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.

# Sales and Use Taxes

**TABLE 20—STATE SALES AND USE TAX STATISTICS, BY COUNTY, 2005-06**

County	Taxable sales of retail stores (In thousands)	Taxable sales of all outlets <sup>a</sup>			Number of permits on June 30, 2006 <sup>b</sup>
		Amount (In thousands)	Percent of total	Percent change from 2004-05	
1	2	3	4	5	6
Alameda .....	\$15,562,678	\$24,949,557	4.51	6.6	41,951
Alpine .....	7,173	25,588	.01	8.5	72
Amador .....	352,262	470,943	.09	10.4	1,580
Butte .....	2,117,859	2,798,749	.51	6.9	6,305
Calaveras .....	219,566	356,429	.06	12.0	1,653
Colusa .....	168,226	277,994	.05	13.6	499
Contra Costa .....	10,297,616	13,721,927	2.48	4.1	23,249
Del Norte .....	144,727	223,878	.04	6.8	622
El Dorado .....	1,328,408	1,912,398	.35	9.4	6,216
Fresno .....	8,923,477	12,407,998	2.24	11.1	20,266
Glenn .....	191,467	331,183	.06	12.9	720
Humboldt .....	1,222,739	1,655,304	.30	5.9	4,735
Imperial .....	1,535,380	2,116,407	.38	15.6	4,421
Inyo .....	231,382	321,675	.06	5.4	791
Kern .....	7,492,651	11,520,515	2.08	17.4	16,402
Kings .....	939,157	1,282,940	.23	12.8	2,153
Lake .....	408,176	560,292	.10	8.5	1,782
Lassen .....	186,406	281,237	.05	4.7	679
Los Angeles .....	94,821,892	134,349,828	24.27	6.6	295,701
Madera .....	980,623	1,408,556	.25	16.9	2,998
Marin .....	3,219,143	4,245,310	.77	4.2	11,025
Mariposa .....	59,877	172,446	.03	6.5	713
Mendocino .....	902,790	1,220,173	.22	6.4	3,699
Merced .....	1,858,612	2,643,165	.48	11.7	3,960
Modoc .....	53,995	85,406	.02	1.4	344
Mono .....	184,143	299,333	.05	16.1	637
Monterey .....	3,975,758	5,571,258	1.01	4.6	11,155
Napa .....	1,428,934	2,377,175	.43	7.9	4,844
Nevada .....	868,433	1,315,196	.24	8.5	4,291
Orange .....	38,564,230	56,395,573	10.19	6.2	102,539
Placer .....	5,697,212	7,457,066	1.35	8.0	11,623
Plumas .....	137,571	248,062	.04	9.4	1,094
Riverside .....	21,787,391	29,646,438	5.36	11.3	43,672
Sacramento .....	15,028,409	21,496,580	3.88	4.0	35,406
San Benito .....	328,314	536,959	.10	1.2	1,370
San Bernardino .....	22,054,459	31,212,132	5.64	11.9	46,528
San Diego .....	34,432,267	47,468,079	8.58	4.4	91,251
San Francisco .....	9,365,071	13,459,636	2.43	7.9	28,968
San Joaquin .....	6,880,241	9,707,339	1.75	6.5	13,290
San Luis Obispo .....	3,107,969	4,163,937	.75	11.6	9,750
San Mateo .....	8,629,371	12,671,805	2.29	5.1	21,082
Santa Barbara .....	4,422,652	5,922,041	1.07	4.7	13,170
Santa Clara .....	19,667,480	31,623,873	5.71	9.5	48,313
Santa Cruz .....	2,345,281	3,143,009	.57	5.8	8,626
Shasta .....	2,087,474	2,904,547	.52	9.3	6,057
Sierra .....	12,413	26,651	.01	15.0	139
Siskiyou .....	338,485	497,749	.09	5.8	1,926
Solano .....	4,366,659	6,367,195	1.15	8.7	8,568
Sonoma .....	5,499,480	7,786,788	1.41	5.8	17,612
Stanislaus .....	5,282,724	7,418,443	1.34	6.1	10,903
Sutter .....	1,130,002	1,432,920	.26	10.6	2,080
Tehama .....	560,434	731,157	.13	15.8	1,595
Trinity .....	46,064	73,358	.01	-2.2	558
Tulare .....	3,337,375	4,778,687	.86	15.2	8,839
Tuolumne .....	480,621	656,836	.12	3.6	2,158
Ventura .....	8,938,600	12,211,173	2.21	6.3	24,093
Yolo .....	1,767,353	3,177,029	.57	8.2	4,059
Yuba .....	350,707	566,666	.10	6.7	1,308
Statewide .....	220,980	835,247	.15	20.1	8,318
Totals .....	\$386,550,839	\$553,519,835	100.00	7.4	1,048,358

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 12, 2005, through August 11, 2006.  
b. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

# Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 2005-06  
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Alameda County .....	12,990,147	Del Norte County .....	818,790	Kern County .....	24,565,699	Los Angeles County	
Alameda .....	4,558,950	Crescent City .....	828,863	Arvin .....	457,064	—Continued	
Albany .....	1,514,204			Bakersfield .....	48,594,006	Industry .....	24,846,631
Berkeley .....	10,546,474	Total .....	1,647,653	California City .....	285,868	Inglewood .....	8,082,244
Dublin .....	11,188,910	El Dorado County .....	8,143,767	Delano .....	2,730,459	Irwindale .....	3,514,988
Emeryville .....	5,813,692	Placerville .....	2,968,548	Maricopa <sup>a</sup> .....	30,100	La Canada-Flintridge	1,538,608
Fremont .....	22,888,156	South Lake Tahoe .....	3,444,285	McFarland .....	172,871	La Habra Heights <sup>a</sup> ...	26,587
Hayward .....	21,441,555	Total .....	14,556,600	Ridgecrest .....	2,426,042	La Mirada .....	7,626,152
Livermore .....	14,725,377	Fresno County .....	14,695,516	Shafter .....	2,551,362	La Puente .....	1,871,884
Newark <sup>a</sup> .....	8,340,112	Clovis .....	10,973,864	Taft .....	1,118,687	La Verne .....	2,759,658
Oakland .....	35,474,063	Coalinga .....	744,772	Tehachapi .....	1,027,217	Lakewood .....	9,024,633
Piedmont .....	132,911	Firebaugh .....	512,765	Wasco .....	804,098	Lancaster .....	14,823,045
Pleasanton .....	16,340,305	Fowler .....	935,691	Total .....	84,763,475	Lawndale .....	2,132,522
San Leandro .....	17,134,720	Fresno .....	57,174,350	Kings County .....	1,787,514	Long Beach .....	38,196,604
Union City .....	5,940,902	Huron .....	117,934	Avenal .....	153,133	Los Angeles .....	323,642,065
Total .....	189,030,479	Kerman .....	633,494	Corcoran .....	829,940	Lynwood .....	2,539,693
Alpine County .....	184,782	Kingsburg .....	546,129	Hanford .....	5,595,506	Malibu .....	1,765,600
Amador County .....	1,888,908	Mendota .....	343,004	Lemoore .....	1,269,710	Manhattan Beach ...	6,097,834
Amador City .....	10,388	Orange Cove .....	116,456	Total .....	9,635,803	Maywood .....	798,927
Ione .....	108,653	Parlier .....	195,785	Lake County .....	2,093,965	Monrovia .....	6,913,328
Jackson .....	982,293	Reedley .....	1,206,422	Clearlake .....	949,337	Montebello .....	9,085,389
Plymouth .....	118,176	San Joaquin .....	126,381	Lakeport .....	1,074,244	Monterey Park .....	3,724,558
Sutter Creek .....	308,904	Sanger .....	1,396,161	Total .....	4,117,546	Norwalk .....	7,348,432
Total .....	3,417,321	Selma .....	3,515,980	Lassen County .....	848,855	Palmdale <sup>b</sup> .....	13,960,859
Butte County .....	3,479,217	Total .....	93,234,703	Susanville .....	1,398,643	Palos Verdes	
Biggs <sup>a</sup> .....	8,977	Glenn County .....	951,876	Total .....	2,247,497	Estates .....	192,740
Chico .....	13,002,978	Orland .....	758,238	Los Angeles County ..	41,598,656	Paramount .....	5,558,212
Gridley .....	773,424	Willows .....	778,915	Agoura Hills .....	2,824,940	Pasadena .....	25,470,464
Oroville .....	2,750,957	Total .....	2,489,029	Alhambra .....	9,816,141	Pico Rivera .....	5,845,592
Paradise .....	1,307,901	Humboldt County .....	2,674,151	Arcadia .....	7,085,348	Pomona .....	13,315,886
Total .....	21,323,453	Arcata .....	1,460,359	Artesia .....	1,576,699	Rancho Palos	
Calaveras County .....	2,066,149	Blue Lake <sup>a</sup> .....	37,182	Avalon .....	524,624	Verdes .....	808,914
Angels Camp .....	603,307	Eureka .....	6,980,195	Azusa .....	3,522,328	Redondo Beach .....	7,400,886
Total .....	2,669,455	Ferndale .....	103,816	Baldwin Park .....	4,551,237	Rolling Hills <sup>b</sup> .....	10,522
Colusa County .....	759,464	Fortuna .....	1,041,828	Bell .....	2,020,167	Rolling Hills Estates	1,228,417
Colusa .....	781,181	Rio Dell .....	70,853	Bell Gardens .....	1,351,973	Rosemead .....	2,546,601
Williams .....	467,867	Trinidad <sup>a</sup> .....	65,176	Bellflower .....	4,172,864	San Dimas .....	4,502,398
Total .....	2,008,513	Total .....	12,433,560	Beverly Hills .....	18,493,743	San Fernando .....	4,001,415
Contra Costa County		Imperial County .....	1,674,211	Bradbury <sup>b, c</sup> .....	—	San Gabriel .....	2,915,119
Antioch .....	9,338,272	Brawley .....	1,423,037	Burbank .....	22,547,562	San Marino <sup>b</sup> .....	357,359
Brentwood .....	8,302,663	Calexico .....	3,480,387	Calabasas .....	4,604,374	Santa Clarita .....	23,289,542
Clayton .....	3,431,195	Calipatria .....	93,833	Carson .....	15,222,933	Santa Fe Springs .....	19,296,647
Concord .....	270,370	El Centro .....	7,540,905	Cerritos .....	20,324,800	Santa Monica .....	23,939,550
Concord .....	21,948,897	Holtville .....	121,950	Claremont .....	3,694,742	Sierra Madre .....	204,929
Danville .....	3,381,378	Imperial .....	1,332,988	Commerce .....	11,253,731	Signal Hill .....	8,308,298
El Cerrito .....	2,489,261	Westmorland .....	140,559	Compton .....	4,004,433	South El Monte .....	3,166,555
Hercules .....	947,909	Total .....	15,807,872	Covina .....	6,924,066	South Gate .....	6,057,514
Lafayette .....	1,918,374	Inyo County .....	834,801	Cudahy .....	1,247,817	South Pasadena .....	1,363,415
Martinez .....	3,379,421	Bishop .....	1,578,120	Culver City .....	13,440,367	Temple City .....	1,193,641
Moraga .....	637,677	Total .....	2,412,922	Diamond Bar .....	2,908,877	Torrance .....	34,252,959
Oakley .....	959,077	Imperial County .....	15,807,872	Downey .....	11,272,190	Vernon .....	3,656,989
Orinda .....	730,045	Inyo County .....	834,801	Duarte .....	3,765,605	Walnut .....	1,404,970
Pinole .....	2,567,969	Bishop .....	1,578,120	El Monte .....	14,587,487	West Covina <sup>b</sup> .....	11,346,988
Pittsburg .....	6,525,194	Total .....	2,412,922	El Segundo .....	8,519,680	West Hollywood .....	8,805,049
Pleasant Hill .....	5,345,880	Imperial County .....	15,807,872	Gardena .....	6,629,686	Westlake Village .....	2,520,163
Richmond .....	9,474,686	Inyo County .....	834,801	Glendale .....	23,464,472	Whittier .....	7,049,283
San Pablo .....	1,280,702	Bishop .....	1,578,120	Glendora .....	5,490,875	Total .....	1,016,034,790
San Ramon .....	6,672,381	Total .....	2,412,922	Hawaiian Gardens ..	496,344	Madera County .....	5,381,354
Walnut Creek .....	15,529,480	Imperial County .....	15,807,872	Hawthorne .....	8,688,109	Chowchilla .....	789,306
Total .....	105,130,830	Inyo County .....	834,801	Hermosa Beach .....	1,810,629	Madera .....	4,508,550
		Bishop .....	1,578,120	Hidden Hills .....	28,460	Total .....	10,679,210
		Total .....	2,412,922	Huntington Park .....	6,003,578		

# Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 2005-06—Continued  
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Marin County .....	2,624,376	Napa County .....	4,967,217	Riverside County .....	29,601,452	San Bernardino	
Belvedere .....	48,973	American Canyon ...	1,293,834	Banning .....	2,136,497	County—Continued ..	
Corte Madera .....	4,432,498	Calistoga .....	513,671	Beaumont .....	1,505,007	San Bernardino .....	28,001,410
Fairfax .....	308,479	Napa .....	9,174,010	Blythe .....	1,430,241	Twentynine Palms .....	666,315
Larkspur .....	1,469,184	St. Helena .....	1,699,101	Calimesa .....	392,568	Upland .....	7,824,484
Mill Valley .....	1,820,594	Yountville .....	417,166	Canyon Lake <sup>a</sup> .....	135,641	Victorville .....	17,528,511
Novato .....	5,770,856	Total .....	18,065,000	Cathedral City .....	7,887,040	Yucaipa .....	2,005,751
Ross <sup>b,c</sup> .....	—	Nevada County .....	2,232,219	Coachella .....	2,384,383	Yucca Valley .....	2,377,184
San Anselmo .....	744,375	Grass Valley .....	4,389,326	Corona .....	29,748,020	Total .....	235,635,920
San Rafael .....	13,329,178	Nevada City .....	918,533	Desert Hot Springs .	795,989	San Diego County .....	18,058,086
Sausalito .....	1,099,749	Truckee .....	2,340,086	Hemet .....	8,760,510	Carlsbad .....	19,912,641
Tiburon .....	415,551	Total .....	9,880,164	Indian Wells .....	825,232	Chula Vista .....	19,215,163
Total .....	32,063,811	Orange County .....	5,218,761	Indio .....	6,869,916	Coronado .....	1,773,270
Mariposa County ...	1,303,482	Aliso Viejo .....	3,166,901	La Quinta .....	5,981,578	Del Mar .....	1,271,935
Mendocino County	3,414,074	Anaheim .....	49,859,153	Lake Elsinore .....	4,886,748	El Cajon .....	17,835,942
Fort Bragg .....	1,348,661	Brea .....	14,701,161	Moreno Valley .....	10,342,083	Encinitas .....	8,788,111
Point Arena .....	27,233	Buena Park .....	13,172,486	Murrieta .....	8,900,418	Escondido .....	24,767,326
Ukiah .....	3,327,685	Costa Mesa .....	34,536,149	Norco .....	4,822,752	Imperial Beach .....	570,715
Willits .....	946,114	Cypress .....	9,893,663	Palm Desert .....	13,149,271	La Mesa .....	9,316,018
Total .....	9,063,766	Dana Point .....	3,386,432	Palm Springs .....	7,406,875	Lemon Grove .....	3,624,687
Merced County .....	5,180,630	Fountain Valley .....	8,488,479	Perris .....	4,980,833	National City .....	13,307,123
Atwater .....	1,653,673	Fullerton .....	14,179,085	Rancho Mirage .....	4,483,011	Oceanside .....	13,428,477
Dos Palos .....	271,211	Garden Grove .....	15,029,655	Riverside .....	41,913,554	Poway .....	10,209,921
Gustine .....	207,326	Huntington Beach ..	21,074,078	San Jacinto .....	1,060,560	San Diego .....	167,767,151
Livingston .....	622,422	Irvine .....	39,535,985	San Jacinto .....	1,060,560	San Marcos .....	12,371,350
Los Banos .....	2,368,717	La Habra .....	7,106,076	Temecula .....	22,619,705	Santee .....	6,110,773
Merced .....	9,682,306	La Palma <sup>a</sup> .....	2,831,304	Total .....	223,019,884	Solana Beach .....	2,227,142
Total .....	19,986,285	Laguna Beach .....	3,280,146	Sacramento County ..	63,142,050	Vista .....	9,729,478
Modoc County .....	157,086	Laguna Hills .....	5,562,277	Citrus Heights .....	9,720,194	Total .....	360,285,309
Alturas .....	487,355	Laguna Niguel .....	8,677,867	Elk Grove .....	14,877,543	City and County of	
Total .....	644,441	Laguna Woods .....	741,373	Folsom .....	14,566,738	San Francisco .....	102,230,249
Mono County .....	372,270	Lake Forest .....	10,995,576	Galt .....	1,111,958	San Joaquin County .....	13,424,320
Mammoth Lakes ..	1,833,705	Los Alamitos .....	2,120,950	Isleton <sup>b</sup> .....	165,378	Escalon .....	706,454
Total .....	2,205,975	Mission Viejo .....	13,597,641	Rancho Cordova ...	8,241,365	Lathrop .....	2,362,498
Monterey County ..	6,377,657	Newport Beach .....	20,875,101	Sacramento .....	52,851,085	Lodi .....	7,608,460
Carmel .....	1,610,464	Orange .....	26,349,433	Total .....	164,676,311	Manteca .....	6,432,464
Del Rey Oaks .....	193,473	Placentia .....	4,464,604	San Benito County ...	1,075,923	Ripon .....	1,900,814
Gonzales .....	308,483	Rancho Santa		Hollister .....	2,896,251	Stockton .....	32,148,925
Greenfield .....	522,779	Margarita .....	4,799,417	San Juan Bautista ..	118,799	Tracy .....	9,921,551
King City .....	843,060	San Clemente .....	4,956,937	Total .....	4,090,973	Total .....	74,505,486
Marina .....	969,560	San Juan Capistrano	6,421,361	San Bernardino		San Luis Obispo	
Monterey .....	5,337,202	Santa Ana .....	33,547,365	County .....	18,861,358	County .....	6,318,475
Pacific Grove .....	1,207,879	Seal Beach .....	2,482,957	Adelanto .....	1,058,672	Arroyo Grande .....	2,728,931
Salinas .....	17,873,482	Stanton .....	3,260,735	Apple Valley .....	2,840,575	Atascadero .....	3,091,457
Sand City .....	2,130,395	Tustin .....	14,618,094	Barstow .....	4,530,361	Grover Beach .....	820,303
Seaside .....	4,443,622	Villa Park .....	123,965	Big Bear Lake .....	1,711,595	Morro Bay .....	1,106,476
Soledad .....	387,308	Westminster .....	12,789,707	Chino .....	13,165,222	Paso Robles .....	6,036,427
Total .....	42,205,364	Yorba Linda .....	4,639,771	Chino Hills .....	3,551,356	Pismo Beach .....	1,560,684
		Total .....	426,484,647	Colton <sup>b,c</sup> .....	8,457,944	San Luis Obispo .....	9,972,662
		Placer County .....	10,674,413	Fontana .....	17,896,138	Total .....	31,635,416
		Auburn .....	3,472,715	Grand Terrace .....	711,803		
		Colfax .....	567,178	Hesperia .....	5,700,506		
		Lincoln .....	1,532,085	Highland .....	933,662		
		Loomis .....	1,030,736	Loma Linda .....	2,164,830		
		Rocklin .....	5,353,508	Montclair .....	10,639,020		
		Roseville .....	33,516,902	Needles .....	410,842		
		Total .....	56,147,538	Ontario .....	47,743,841		
		Plumas County .....	1,692,893	Rancho Cucamonga	19,447,241		
		Portola .....	183,305	Redlands .....	9,390,752		
		Total .....	1,876,198	Rialto .....	8,016,549		

# Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES  
FROM LOCAL SALES AND USE TAXES, 2005-06—Concluded  
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
San Mateo County ....	11,752,735	Santa Cruz County ...	6,144,101	Sonoma County .....	10,740,645	Tuolumne County ...	3,115,747
Atherton .....	99,296	Capitola .....	4,061,723	Cloverdale <sup>a</sup> .....	363,790	Sonora .....	1,853,463
Belmont .....	2,485,643	Santa Cruz .....	6,946,726	Cotati .....	1,078,406	Total .....	4,969,210
Brisbane .....	2,981,397	Scotts Valley .....	1,442,305	Healdsburg .....	2,386,031	Ventura County .....	7,561,883
Burlingame .....	6,789,613	Watsonville .....	5,272,911	Petaluma .....	8,511,902	Camarillo .....	8,693,911
Colma .....	6,402,427	Total .....	23,867,765	Rohnert Park .....	5,883,420	Fillmore <sup>b</sup> .....	1,102,515
Daly City .....	6,364,755	Shasta County .....	2,376,241	Santa Rosa .....	24,424,068	Moorpark .....	2,048,645
East Palo Alto .....	1,995,624	Anderson .....	1,290,236	Sebastopol .....	1,145,250	Ojai .....	834,778
Foster City .....	3,084,657	Redding .....	17,459,749	Sonoma .....	1,694,744	Oxnard .....	18,861,000
Half Moon Bay .....	1,423,562	Shasta Lake .....	454,106	Windsor .....	2,784,043	Port Hueneme .....	652,469
Hillsborough .....	54,694	Total .....	21,580,333	Total .....	59,012,299	Santa Paula .....	1,473,654
Menlo Park .....	4,785,826	Sierra County .....	109,673	Stanislaus County ....	16,753,244	Simi Valley .....	12,873,246
Millbrae .....	1,654,565	Loyalton .....	87,437	Ceres .....	3,532,594	Thousand Oaks ....	21,572,036
Pacifica .....	1,102,191	Total .....	197,110	Hughson .....	428,373	Ventura .....	16,704,060
Portola Valley .....	115,062	Siskiyou County .....	563,804	Modesto .....	22,001,421	Total .....	92,378,197
Redwood City .....	13,616,882	Dorris .....	23,130	Newman .....	366,764	Yolo County .....	2,253,423
San Bruno .....	5,129,180	Dunsmuir .....	63,254	Oakdale .....	2,525,238	Davis .....	4,553,574
San Carlos .....	4,749,272	Etna .....	39,766	Patterson .....	933,426	West Sacramento .	9,769,865
San Mateo .....	12,306,050	Fort Jones .....	88,968	Riverbank .....	1,167,102	Winters .....	277,330
South San Francisco	9,097,554	Montague .....	52,712	Turlock .....	8,347,136	Woodland .....	7,050,936
Woodside <sup>a</sup> .....	316,440	Mt. Shasta .....	739,673	Waterford .....	266,766	Total .....	23,905,128
Total .....	96,307,426	Tulelake .....	64,439	Total .....	56,322,064	Yuba County .....	2,687,389
Santa Barbara		Weed .....	523,294	Sutter County .....	2,203,700	Marysville .....	1,598,105
County .....	7,597,816	Yreka .....	1,588,534	Live Oak .....	136,477	Wheatland .....	81,177
Buellton .....	1,225,018	Total .....	3,747,575	Yuba City .....	8,470,359	Total .....	4,366,671
Carpinteria .....	994,859	Solano County .....	1,689,572	Total .....	10,810,537	Amounts distributed	
Goleta .....	3,132,260	Benicia .....	4,090,539	Tehama County .....	1,164,820	to:	
Guadalupe .....	287,171	Dixon .....	3,720,953	Corning .....	1,625,915	City and County of	
Lompoc .....	2,976,073	Fairfield .....	14,197,700	Red Bluff .....	2,568,704	San Francisco ....	102,230,249
Santa Barbara .....	14,566,087	Rio Vista .....	858,315	Tehama <sup>b,c</sup> .....	—	Counties other than	
Santa Maria .....	13,190,454	Suisun .....	786,511	Total .....	5,359,439	San Francisco ....	418,977,701
Solvang .....	757,443	Vacaville .....	12,126,168	Trinity County .....	561,070	Cities other than	
Total .....	44,727,179	Vallejo .....	10,379,799	Tulare County .....	6,757,554	San Francisco ....	3,660,544,807
Santa Clara County ..	3,471,447	Total .....	47,849,556	Dinuba .....	1,647,094	GRAND TOTAL	4,181,752,757
Campbell .....	7,188,979	Benicia .....	4,090,539	Exeter .....	513,661		
Cupertino .....	10,155,200	Dixon .....	3,720,953	Farmersville .....	364,487		
Gilroy .....	10,778,933	Fairfield .....	14,197,700	Lindsay .....	415,649		
Los Altos .....	1,838,196	Rio Vista .....	858,315	Porterville .....	3,968,387		
Los Altos Hills <sup>a</sup> .....	55,696	Suisun .....	786,511	Tulare .....	5,051,458		
Los Gatos .....	6,580,284	Vacaville .....	12,126,168	Visalia .....	16,506,159		
Milpitas .....	12,120,464	Vallejo .....	10,379,799	Woodlake .....	227,072		
Monte Sereno <sup>a</sup> .....	21,279	Total .....	47,849,556	Total .....	35,451,522		
Morgan Hill .....	4,850,631	Benicia .....	4,090,539				
Mountain View .....	11,435,263	Dixon .....	3,720,953				
Palo Alto .....	15,249,372	Fairfield .....	14,197,700				
San Jose .....	105,038,285	Rio Vista .....	858,315				
Santa Clara .....	30,351,214	Suisun .....	786,511				
Saratoga .....	739,883	Vacaville .....	12,126,168				
Sunnyvale .....	20,632,840	Vallejo .....	10,379,799				
Total .....	240,507,965	Total .....	47,849,556				

a. Distributions during 2005-06 include the following overpayments to the following cities which will be deducted from 2006-07 allocations: Biggs, \$1,912; Blue Lake, \$2,381; Canyon Lake, \$31,944; Cloverdale, \$2,222; La Habra Heights, \$8,379; La Palma, \$197,044; Los Altos Hills, \$93; Maricopa, \$12,752; Monte Sereno, \$4,573; Newark, \$106,976; Trinidad, \$4,095; and Woodside, \$494.

b. If overpayments had not been made in prior fiscal years, the distributions in 2005-06 to the following cities would have been higher by the amount shown: Bradbury, \$624; Colton, \$713; Fillmore, \$10,560; Isleton, \$6,041; Palmdale, \$62,920; Rolling Hills, \$340; Ross, \$35,051; San Marino, \$7,245; Tehama, \$33; and West Covina, \$1,726.

c. The 2006-07 allocations in the following cities will be reduced by the amounts shown for overpayments in prior fiscal years: Bradbury, \$2,489; Colton, \$10,814; Ross, \$8,087; and Tehama, \$198.

NOTE: Detail may not compute to total due to rounding.

# Sales and Use Taxes

**TABLE 21B—REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX<sup>a</sup>, 2005-06**

County	Revenue distributed <sup>b</sup>	County	Revenue distributed <sup>b</sup>	County	Revenue distributed <sup>b</sup>
1	2	1	2	1	2
Alameda .....	\$62,869,170	Marin .....	10,655,892	San Mateo .....	32,107,070
Alpine .....	61,690	Mariposa .....	429,997	Santa Barbara .....	14,897,622
Amador .....	1,134,257	Mendocino .....	2,998,533	Santa Clara .....	80,034,558
Butte .....	7,091,638	Merced .....	6,644,397	Santa Cruz .....	7,908,250
Calaveras .....	886,964	Modoc .....	214,175	Shasta .....	7,171,770
Colusa .....	670,314	Mono .....	730,640	Sierra .....	65,591
Contra Costa .....	35,040,997	Monterey .....	14,038,187	Siskiyou .....	1,244,856
Del Norte .....	546,993	Napa .....	5,922,946	Solano .....	15,867,433
El Dorado .....	4,830,681	Nevada .....	3,274,847	Sonoma .....	19,464,336
Fresno .....	30,914,888	Orange .....	141,634,499	Stanislaus .....	18,730,691
Glenn .....	826,055	Placer .....	18,702,136	Sutter .....	3,591,585
Humboldt .....	4,115,688	Plumas .....	621,855	Tehama .....	1,775,334
Imperial .....	5,251,694	Riverside .....	74,192,710	Trinity .....	186,511
Inyo .....	806,194	Sacramento .....	54,763,951	Tulare .....	11,778,902
Kern .....	28,153,445	San Benito .....	1,354,621	Tuolumne .....	1,648,159
Kings .....	3,200,519	San Bernardino .....	78,450,912	Ventura .....	30,747,131
Lake .....	1,361,509	San Diego .....	119,882,321	Yolo .....	7,969,821
Lassen .....	746,518	San Francisco .....	33,896,726	Yuba .....	1,456,815
Los Angeles .....	338,414,683	San Joaquin .....	24,788,210		
Madera .....	3,480,159	San Luis Obispo .....	10,523,008		
				Total .....	\$1,390,771,055

a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

b. These are actual payments to the counties and exclude the Board's administrative charge of \$10,753,000 and the Business and Transportation Agency's administrative charge of \$676,170.

NOTE: Detail may not compute to total due to rounding.

# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2005-06**

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed <sup>a</sup> 6
		Start 3	End 4		
<b>COUNTY DISTRICTS</b>					
Alameda County Essential Health Care Services .....	.50	7/01/04	6/30/19	Alameda County	\$108,431,232
Alameda County Transportation Authority <sup>b</sup> .....	—	4/01/87	3/31/02	Alameda County	1,252,675
Alameda County Transportation Improvement Authority .....	.50	4/01/02	3/31/22	Alameda County	109,443,052
Bay Area Rapid Transit District <sup>c</sup> .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	255,660,300
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/34	Contra Costa County	74,163,494
Fresno County Public Library .....	.125	4/01/99	3/31/13	Fresno County	14,583,952
Fresno County Transportation Authority .....	.50	7/01/87	6/30/07	Fresno County	59,367,225
Fresno County Zoo Authority .....	.10	4/01/05	3/31/15	Fresno County	10,962,752
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/10	Imperial County	11,312,991
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,792,692
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	666,707,047
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	666,751,106
Madera County Transportation Authority <sup>b</sup> .....	.50	10/01/90	9/30/05	Madera County	5,017,213
Marin County Transportation Authority .....	.50	4/01/05	3/31/25	Marin County	19,963,513
Mariposa County Health Care .....	.50	4/01/05	3/31/25	Mariposa County	1,010,681
Mariposa County Healthcare Authority <sup>b</sup> .....	—	7/01/00	6/30/04	Mariposa County	5
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	12,885,982
Nevada County Public Library .....	.125	10/01/98	9/30/18	Nevada County	1,690,103
Orange County Local Transportation Authority .....	.50	4/01/91	3/31/11	Orange County	263,377,834
Riverside County Transportation Commission .....	.50	7/01/89	6/30/39	Riverside County	155,206,029
Sacramento Transportation Authority .....	.50	4/01/89	3/31/39	Sacramento County	108,749,536
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/40	San Bernardino County	145,680,789
San Diego County Regional Transportation Commission .....	.50	4/01/88	3/31/48	San Diego County	243,317,789
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	35,080,228
San Francisco County Transportation Authority .....	.50	4/01/90	None	City and County of San Francisco	70,887,518
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/11	San Joaquin County	46,931,527
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	63,610,395
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/33 <sup>f</sup>	San Mateo County	63,610,395
Santa Barbara County Local Transportation Authority ..	.50	4/01/90	3/31/10	Santa Barbara County	31,009,268
Santa Clara County General Fund <sup>b</sup> .....	.50	4/01/97	3/31/06	Santa Clara County	146,425,919
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	155,970,196
Santa Clara Valley Transportation Authority <sup>e</sup> .....	.50	4/01/06	3/31/36	Santa Clara County	10,828,479
Santa Cruz County Public Library .....	.25	4/01/97	3/31/13	Santa Cruz County	8,149,220
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	16,458,432
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	7,565,894
Sonoma County Open Space Authority .....	.25	4/01/91	3/31/11	Sonoma County	18,381,275
Sonoma County Transportation Authority .....	.25	4/01/05	3/31/25	Sonoma County	17,324,362
Stanislaus County Library .....	.125	7/01/95	6/30/13	Stanislaus County	8,939,130
Tulare County <sup>b</sup> .....	—	10/01/95	12/31/97	Tulare County	5,727
<b>Total for county districts .....</b>					<b>\$3,638,505,957</b>

a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$43,410,200.

b. The 1/2-percent Alameda County Transportation Authority tax expired March 31, 2002; the 1/2-percent Madera County Transportation Authority tax expired September 30, 2005; the 1/2-percent Mariposa County Healthcare Authority tax expired June 30, 2004; the 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.

c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2005-06, BART received direct distributions of \$191,679,598 and \$63,980,702 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$31,990,351; and San Francisco Municipal Railway, \$31,990,351.

# Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM  
TRANSACTIONS AND USE TAX, 2005-06—Concluded**

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed <sup>a</sup> 6
		Start 3	End 4		
<b>CITY DISTRICTS</b>					
City of Avalon Municipal Hospital & Clinic District .....	.50	10/01/00	None	Avalon (Los Angeles County)	\$512,741
City of Calexico Heffernan Hospital District <sup>d</sup> .....	.50	10/01/92	3/31/06 <sup>f</sup>	Calexico (Imperial County)	2,379,894
City of Capitola .....	.25	4/01/05	6/30/10	Capitola (Santa Cruz County)	953,277
City of Clearlake Public Safety .....	.50	7/01/95	None	Clearlake (Lake County)	761,383
City of Clovis Public Safety .....	.30	4/01/00	None	Clovis (Fresno County)	4,455,797
City of Davis General Revenue .....	.50	7/01/04	12/31/10	Davis (Yolo County)	2,774,735
City of Dinuba Police & Fire Protection <sup>e</sup> .....	.75	4/01/06	None	Dinuba (Tulare County)	67,700
City of El Cajon Public Safety Facilities .....	.50	4/01/05	3/31/15	El Cajon (San Diego County)	8,296,201
City of Farmersville .....	.50	4/01/05	None	Farmersville (Tulare County)	277,131
City of Fort Bragg Maintain City Streets .....	.50	1/01/05	12/31/14	Fort Bragg (Mendocino County)	786,601
City of Lakeport .....	.50	4/01/05	None	Lakeport (Lake County)	690,451
City of Los Banos Public Safety .....	.50	4/01/05	None	Los Banos (Merced County)	1,554,314
City of Merced <sup>e</sup> .....	.50	4/01/06	3/31/26	Merced (Merced County)	241,215
City of Montclair .....	.25	4/01/05	None	Montclair (San Bernardino County)	2,249,947
City of Placerville Public Safety .....	.25	4/01/99	None	Placerville (El Dorado County)	882,198
City of Point Arena .....	.50	4/01/04	None	Point Arena (Mendocino County)	40,566
City of Porterville Public Safety, Police & Fire <sup>e</sup> .....	.50	4/01/06	None	Porterville (Tulare County)	98,688
City of Richmond .....	.50	4/01/05	None	Richmond (Contra Costa County)	5,149,885
City of Salinas <sup>e</sup> .....	.50	4/01/06	3/31/16	Salinas (Monterey County)	504,445
City of San Juan Bautista .....	.75	4/01/05	None	San Juan Bautista (San Benito County)	224,500
City of San Rafael <sup>e</sup> .....	.50	4/01/06	3/31/16	San Rafael (Marin County)	341,669
City of Sand City General Purpose .....	.50	4/01/05	None	Sand City (Monterey County)	1,265,121
City of Santa Cruz .....	.25	7/01/04	6/30/09	Santa Cruz (Santa Cruz County)	2,439,140
City of Santa Rosa Public Safety .....	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	7,000,170
City of Scotts Valley <sup>e</sup> .....	.50	4/01/06	3/31/11	Scotts Valley (Santa Cruz County)	36,800
City of Sebastopol <sup>d</sup> .....	-	4/01/03	3/31/05	Sebastopol (Sonoma County)	26,972
City of Sebastopol Community .....	.25	4/01/05	None	Sebastopol (Sonoma County)	533,953
City of Sonora .....	.50	1/01/05	None	Sonora (Tuolumne County)	1,433,359
City of South Lake Tahoe .....	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	2,002,325
City of Stockton Public Safety .....	.25	4/01/05	None	Stockton (San Joaquin County)	8,601,256
City of Trinidad General Revenue .....	1.00	10/01/04	12/31/08	Trinidad (Humboldt County)	183,286
Town of Truckee Road Maintenance .....	.50	10/01/98	9/30/10	Truckee (Nevada County)	1,935,451
City of Tulare <sup>e</sup> .....	.50	4/01/06	None	Tulare (Tulare County)	130,546
City of Ukiah <sup>e</sup> .....	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	1,045,748
City of Visalia Public Safety .....	.25	7/01/04	None	Visalia (Tulare County)	4,900,250
City of West Sacramento .....	.50	4/01/03	3/31/13	West Sacramento (Yolo County)	3,884,379
City of Willits .....	.50	10/01/03	None	Willits (Mendocino County)	668,795
City of Woodland General Revenue <sup>e</sup> .....	.50	7/01/00	6/30/06	Woodland (Yolo County)	3,925,705
Total for city districts .....					\$73,256,596
Grand total .....					\$3,711,762,553

- d. The 1/2-percent City of Calexico Heffernan Hospital District tax expired March 31, 2006; the 1/8-percent City of Sebastopol Transactions and Use Tax ended March 31, 2005; and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.
- e. During the fiscal year, transactions and use taxes went into effect in nine districts. The number of months of tax distributions they received during 2005-06 were as follows:  
 Effective October 1, 2005, 7 months  
 Effective April 1, 2006, 1 month
- r. Revised.

NOTE: In addition to the districts that received distributions during 2005-06, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:  
 Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;  
 Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;  
 Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;  
 San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;  
 San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;  
 San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;  
 San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;  
 Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;  
 Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991 to March 31, 1997; 2004-05;  
 Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970 in Los Angeles County; 1980-81.

Detail may not compute to total due to rounding.

# Sales and Use Taxes

**TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2005-06**

Fiscal year	Net amount distributed (In thousands)				Administrative cost rate per \$100 collected <sup>d</sup>	Administrative charge <sup>e</sup> (In thousands)
	County transportation tax <sup>a</sup>	Local sales tax <sup>b</sup>		Total		
		To counties <sup>c</sup>	To cities			
1	2	3	4	5	6	7
2005-06 .....	\$1,390,771	\$521,208	\$3,660,545	\$5,572,524	.78	\$43,687
2004-05 .....	1,268,109	496,304 <sup>f</sup>	3,555,165 <sup>f</sup>	5,319,578	.82	44,086
2003-04 .....	1,182,971	574,814	4,150,279	5,908,063	.82	48,925
2002-03 .....	1,118,317	561,248	3,912,535	5,592,100	.86	48,761
2001-02 .....	1,095,008	555,051	3,832,634	5,482,693	.91	50,400
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 <sup>g</sup>	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 <sup>h</sup>	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 <sup>i</sup>	205,435	261,221 <sup>i</sup>	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 <sup>j</sup>	1.50	3,348
1958-59 .....		44,835	144,968	189,803 <sup>k</sup>	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 \$11,429,170 in 2005-06.
- 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. Effective July 1, 2004, the local sales tax was lowered from 1 percent to 3/4 percent.
- g. Includes advances and payments for only ten months.
- h. 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.
- i. 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.
- j. 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.
- k. Includes the \$3,825,750 discussed in the previous footnote.

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

# Sales and Use Taxes

**TABLE 22B—SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969-70 TO 2005-06**  
(In thousands of dollars)

Fiscal year 1	Net amount distributed 2	Administrative charge 3
2005-06 .....	\$3,711,763	\$43,410
2004-05 .....	3,310,416	41,973
2003-04 .....	3,015,938	37,739
2002-03 .....	2,863,387	34,497
2001-02 .....	2,845,398	34,327
2000-01 .....	3,003,030	36,356
1999-00 .....	2,689,865	33,652
1998-99 .....	2,435,226	33,064
1997-98 .....	2,309,654	36,711
1996-97 .....	2,041,272	36,403
1995-96 .....	1,932,793	37,487
1994-95 .....	1,893,014	37,816
1993-94 .....	1,791,920	38,441
1992-93 .....	1,807,455	25,162
1991-92 .....	1,814,025	25,330
1990-91 .....	1,430,884	21,517
1989-90 .....	1,229,273	18,817
1988-89 .....	932,513	14,103
1987-88 .....	735,405	10,808
1986-87 .....	617,816	9,077
1985-86 .....	590,066	9,723
1984-85 .....	495,958	8,197
1983-84 .....	445,738	7,331
1982-83 .....	349,385	5,233
1981-82 .....	142,505	2,252
1980-81 .....	114,621	2,061
1979-80 .....	119,728	1,911
1978-79 .....	87,103	1,587
1977-78 .....	80,680	1,404
1976-77 .....	60,176	986
1975-76 .....	42,424	713
1974-75 .....	40,023	669
1973-74 .....	35,613	599
1972-73 .....	31,343	585
1971-72 .....	28,325	577
1970-71 .....	60,860	1,333
1969-70 .....	1,570	298

NOTE: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.

# Sales and Use Taxes

**TABLE 23A—LOCAL SALES AND USE TAX RATES IMPOSED BY CALIFORNIA CITIES ON JULY 1, 2006**

County	City rate <sup>a</sup>	Cities	County	City rate <sup>a</sup>	Cities	County	City rate <sup>a</sup>	Cities
1	2	3	1	2	3	1	2	3
Alameda .....	1.00	Dublin/Livermore/ San Leandro	Kings .....	.95	Hanford	San Joaquin .....	1.00	All cities
	.95	All other cities		.98	All other cities	San Luis Obispo ...	1.00	All cities
Alpine .....	—	No incorporated cities	Lake .....	1.00	All cities	San Mateo .....	.95	All cities
Amador .....	1.00	All cities	Lassen .....	.95	Susanville	Santa Barbara .....	.50	Goleta
Butte .....	.95	Chico	Los Angeles .....	1.00	All cities		1.00	All other cities
	1.00	All other cities	Madera .....	.92	Chowchilla	Santa Clara .....	1.00	All cities
Calaveras .....	.87	Angels Camp	Marin .....	1.00	All cities	Santa Cruz .....	1.00	All cities
Colusa .....	1.00	All cities	Mariposa .....	—	No incorporated cities	Shasta .....	1.00	All cities
Contra Costa .....	1.00	Oakley				Sierra .....	.95	Loyalton
	.975	All other cities	Mendocino .....	1.00	All cities	Siskiyou .....	1.00	All cities
Del Norte .....	1.00	Crescent City	Merced .....	.925	Merced	Solano .....	1.00	All cities
El Dorado .....	1.00	All cities			Los Banos	Sonoma .....	1.00	Windsor
Fresno .....	.9469	Fresno			All other cities		.975	All other cities
	.95	Clovis/Firebaugh/ Fowler/Kerman/ Kingsburg/Reedley/ Sanger/Selma	Modoc .....	1.00	Alturas	Stanislaus .....	.95	Ceres/Modesto/ Oakdale/Turlock
	.955	Coalinga	Mono .....	1.00	Mammoth Lakes			All other cities
	.97	San Joaquin	Monterey .....	1.00	All cities	Sutter .....	1.00	All cities
	.985	Mendota	Napa .....	1.00	All cities	Tehama .....	.90	Corning/Red Bluff
	1.00	All other cities	Nevada .....	1.00	All cities		1.00	Tehama
Glenn .....	1.00	All cities	Orange .....	1.00	All cities	Trinity .....	—	No incorporated cities
Humboldt .....	1.00	All cities	Placer .....	1.00	All cities			Tulare .....
Imperial .....	1.00	All cities	Plumas .....	.95	Portola		.95	All cities
Inyo .....	1.00	Bishop	Riverside .....	1.00	All cities	Tuolumne .....	.87	Sonora
Kern .....	1.00	All cities	Sacramento .....	1.00	All cities	Ventura .....	1.00	Ojai
			San Benito .....	1.00	All cities		.967	All other cities
			San Bernardino ...	1.00	All cities	Yolo .....	1.00	All cities
			San Diego .....	1.00	All cities	Yuba .....	1.00	All cities
			San Francisco .....	1.00	—			

a. Each city's tax rate is credited against the county's one percent tax.

**TABLE 23B—SALES AND USE TAX RATES, BY COUNTY, ON JULY 1, 2006  
(Includes state, local, and special district taxes)**

County	Tax rate	Special rates within county	County	Tax rate	Special rates within county	County	Tax rate	Special rates within county
1	2	3	1	2	3	1	2	3
Alameda .....	8.75		Mendocino .....	7.25	Fort Bragg/ Point Arena/Ukiah/ Willits, 7.75	Santa Clara .....	8.25	
Alpine .....	7.25					Santa Cruz .....	8.00	Capitola/ Santa Cruz, 8.25 Scotts Valley, 8.50
Amador .....	7.25		Merced .....	7.25	Los Banos/ Merced, 7.75	Shasta .....	7.25	
Butte .....	7.25					Sierra .....	7.25	
Calaveras .....	7.25		Modoc .....	7.25		Siskiyou .....	7.25	
Colusa .....	7.25		Mono .....	7.25		Solano .....	7.375	
Contra Costa .....	8.25	Richmond, 8.75	Monterey .....	7.25	Salinas/ Sand City, 7.75	Sonoma .....	7.75	Sebastopol/ Santa Rosa, 8.00
Del Norte .....	7.25					Stanislaus .....	7.375	
El Dorado .....	7.25	Placerville, 7.50 South Lake Tahoe, 7.75	Napa .....	7.75	Truckee, 7.875	Sutter .....	7.25	
			Nevada .....	7.375	Laguna Beach, 8.25	Tehama .....	7.25	
Fresno .....	7.975	Clovis, 8.275	Orange .....	7.75		Trinity .....	7.25	
Glenn .....	7.25		Placer .....	7.25		Tulare .....	7.25	Visalia, 7.50
Humboldt .....	7.25	Trinidad, 8.25	Plumas .....	7.25				Farmersville/ Porterville/ Tulare, 7.75
Imperial .....	7.75		Riverside .....	7.75				Dinuba, 8.00
Inyo .....	7.75		Sacramento .....	7.75				Sonora, 7.75
Kern .....	7.25		San Benito .....	7.25	San Juan Bautista, 8.00			
Kings .....	7.25				Montclair, 8.00			
Lake .....	7.25	Clearlake/ Lakeport, 7.75	San Bernardino ...	7.75	El Cajon, 8.25	Tuolumne .....	7.25	
			San Diego .....	7.75		Ventura .....	7.25	
Lassen .....	7.25		San Francisco .....	8.50		Yolo .....	7.25	Davis/ West Sacramento, 7.75
Los Angeles .....	8.25	Avalon, 8.75			Stockton, 8.00			
Marin .....	7.75	San Rafael, 8.25	San Joaquin .....	7.75				
Mariposa .....	7.75		San Luis Obispo ...	7.25				
			San Mateo .....	8.25				
			Santa Barbara .....	7.75				

# Fuel Taxes

**TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-25 TO 2005-06**

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue <sup>a</sup> (In thousands)	Refunds (In thousands)	Taxpayers <sup>b</sup> on June 30	Taxable distributions (In thousands of gallons)	Revenue <sup>a</sup> (In thousands)
1	2	3	4	5	6	7
2005-06 .....	15,873,744	\$2,871,962	\$2,839	51	149,197	\$3,118
2004-05 .....	15,914,755	2,862,296	3,880	37	144,266	2,569
2003-04 .....	15,926,570	2,868,133	4,315	55	135,686	2,189
2002-03 .....	15,530,493	2,825,923	6,140	50	122,646	2,429
2001-02 .....	15,236,683 <sup>c</sup>	2,771,406 <sup>c</sup>	15,719 <sup>c</sup>	48 <sup>c</sup>	120,183 <sup>c</sup>	2,447 <sup>c</sup>
2000-01 .....	14,870,292	2,700,248	22,868	51	133,204	2,726
1999-00 .....	14,715,765	2,623,631	26,712	66	114,452	2,536
1998-99 .....	14,224,772	2,595,479	17,390	59	94,512	1,917
1997-98 .....	13,926,011	2,497,810	24,181	62	88,284	1,799
1996-97 .....	13,720,332	2,493,494	20,644	70	75,968	1,532
1995-96 .....	13,632,893	2,459,261	42,626	107	74,069	1,517
1994-95 .....	13,278,846	2,394,107 <sup>d</sup>	24,206	106	66,589	1,308
1993-94 .....	13,240,338	2,320,234 <sup>d</sup>	60,157	111	63,197	1,245
1992-93 .....	13,166,370	2,171,720 <sup>d</sup>	27,548	119	65,174	1,296
1991-92 .....	13,106,435	2,028,395 <sup>d</sup>	33,580	132	59,162	1,254
1990-91 .....	13,253,569	1,869,869 <sup>d</sup>	29,794	139	57,311	1,203
1989-90 .....	13,501,629	1,217,652	21,598	146	59,014	1,246
1988-89 .....	13,202,015	1,187,103	17,049	155	53,603	1,142
1987-88 .....	12,822,442	1,159,798	19,968	161	46,364	1,099
1986-87 .....	12,553,224	1,125,715	21,523	140	44,304	966
1985-86 .....	11,878,617	1,083,986	12,562	137	39,255	845
1984-85 .....	11,642,880	1,054,864	13,911	147	41,617	884
1983-84 .....	11,378,375	1,027,740 <sup>e</sup>	19,086	154	41,025	845
1982-83 .....	10,941,848	877,130 <sup>e</sup>	17,139 <sup>f</sup>	145	37,471	703
1981-82 .....	11,015,230	770,628 <sup>f</sup>	27,572	131	40,435	860
1980-81 .....	11,185,862	787,106	25,987	102	43,713	891
1975-80 .....	56,331,111	3,953,057	95,590	82	182,144	3,620
1970-75 .....	49,365,692	3,455,776	70,656	55	84,265	1,698
1965-70 .....	40,526,494	2,872,396 <sup>g,h</sup>	74,839	58	8,057 <sup>i</sup>	163 <sup>i</sup>
1960-65 .....	31,895,463	2,052,370 <sup>h,j</sup>	78,136	71		
1955-60 .....	25,815,744 <sup>k</sup>	1,549,055 <sup>k</sup>	105,057	94		
1950-55 .....	20,304,192	1,044,006 <sup>l</sup>	106,389	98		
1945-50 .....	14,909,722	592,832 <sup>m</sup>		107		
1940-45 .....	9,167,652	275,029		122		
1935-40 .....	8,594,082	258,845		142		
1930-35 .....	6,790,740	201,685		88		
1925-30 .....	5,351,593	139,925 <sup>n</sup>		82		
1923-25 .....	1,259,474	24,938 <sup>o</sup>		74		

- a. Includes self-assessed taxes, tax deficiencies, and interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- b. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2006, there were 69 suppliers who incurred no tax liabilities.
- c. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- d. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.
- e. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84 including interest and penalties.
- f. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- g. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage tax was imposed.
- h. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage tax of \$1,108,000 including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage tax refund of \$1,131,000).
- i. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- j. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267 including interest and penalties.
- k. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B).
- l. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000 including interest and penalties.
- m. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- n. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- o. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

# Fuel Taxes

**TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-40 TO 2005-06**  
(Taxable volume in thousands)

Fiscal year	Diesel <sup>a</sup> (In gallons)	Alternative Fuels			
		LPG <sup>b</sup> (In gallons)	Alcohol <sup>c</sup> (In gallons)	Kerosene <sup>a</sup> (In gallons)	CNG <sup>d</sup> (In cubic feet)
1	2	3	4	5	6
2005-06 .....	2,944,034	22,974	260	31	7,459,557
2004-05 .....	2,887,782	24,555	26	16	4,567,369
2003-04 .....	2,807,061	22,080	38	46	3,419,207
2002-03 .....	2,637,224	14,831	241	13	2,264,298
2001-02 .....	2,663,413	10,962	184	33	2,180,575
2000-01 .....	2,602,395	6,836	97	112	3,574,690
1999-00 .....	2,593,684	9,842	687	41	1,816,964
1998-99 .....	2,349,368	7,948	3,200	87	1,047,553
1997-98 .....	2,350,577	9,269	7,510	175	1,234,730
1996-97 .....	2,254,890	9,606	8,090	426	1,042,480
1995-96 .....	2,152,377 <sup>e</sup>	14,489	6,068	314	316,056
1994-95 .....	2,027,334				
1993-94 .....	1,855,445				
1992-93 .....	1,858,835				
1991-92 .....	1,885,446 <sup>f</sup>				
1990-91 .....	1,737,380				
1989-90 .....	1,896,896				
1988-89 .....	1,788,790				
1987-88 .....	1,760,684				
1986-87 .....	1,667,829				
1985-86 .....	1,525,237				
1984-85 .....	1,466,586				
1983-84 .....	1,424,584				
1982-83 .....	1,257,607				
1981-82 .....	1,185,620				
1980-81 .....	1,179,810				
1979-80 .....	1,162,560				
1978-79 .....	1,104,046				
1977-78 .....	987,855				
1976-77 .....	915,481				
1975-76 .....	827,487				
1974-75 .....	753,064				
1973-74 .....	770,854				
1972-73 .....	735,380				
1971-72 .....	674,292				
1970-71 .....	615,887				
1965-70 .....	2,455,421				
1960-65 .....	1,667,843				
1955-60 .....	1,258,044				
1950-55 .....	841,720				
1945-50 .....	406,708				
1940-45 .....	205,397				
1937-40 .....	38,625				

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

# Fuel Taxes

**TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-40 TO 2005-06**

Fiscal year 1	Revenue <sup>a</sup> (In thousands)				Tax paid at reduced rate by transit districts <sup>c</sup> (In thousands) 6	International Fuel Tax Agreement <sup>d</sup> (IFTA) Tax Rate 7
	Diesel 2	Alternative Fuels		Total 5		
		Per Unit Basis 3	Flat Rate Basis <sup>b</sup> 4			
2005-06 .....	\$548,941	\$2,920	\$547	\$552,408	\$1,338	\$.330
2004-05 .....	524,551	1,934 <sup>r</sup>	823	527,308 <sup>r</sup>	1,660	.295
2003-04 .....	508,331	2,090	603	511,024	1,391	.278
2002-03 .....	478,312	1,399	1,032	480,743	1,156	.263
2001-02 .....	483,734	1,294	1,025	486,053	1,377	.282
2000-01 .....	464,812	1,191	785	466,788	1,466	.271
1999-00 .....	470,044	1,105	534	471,683	1,380	.250
1998-99 .....	419,268	884	567	420,719	1,281	.251
1997-98 .....	413,032	1,052	659	414,744	1,304	.263 <sup>e</sup>
1996-97 .....	393,936	1,137	634	395,707	1,332	.18
1995-96 .....	341,835 <sup>d,f</sup>	1,200	711	343,745	1,308	.18
1994-95 .....	351,265	1,783	543	353,590	1,554	
1993-94 .....	317,272 <sup>g</sup>	2,280	587	320,138	935	
1992-93 .....	301,261 <sup>g</sup>	2,216	574	304,051	958	
1991-92 <sup>h</sup> .....	282,934 <sup>g</sup>	2,125	764	285,823	1,045	
1990-91 .....	234,751 <sup>g</sup>	2,186	595	237,531	1,010	
1989-90 .....	164,967	2,179	564	167,709	1,168	
1988-89 .....	155,119	2,099	568	157,785	1,000	
1987-88 .....	151,624	2,196	796	154,615	1,266	
1986-87 .....	144,613	1,464	885	146,962	1,013	
1985-86 .....	132,192	1,622	1,149	134,964	872	
1984-85 .....	126,616	1,864	1,252	129,733	788	
1983-84 .....	122,823	1,810	1,353	125,986	813	
1982-83 .....	94,703 <sup>g</sup>	1,776	1,355	97,834	748	
1981-82 .....	78,739	1,664	1,370	81,773	783	
1980-81 .....	79,021	1,426	1,323	81,769	659	
1979-80 .....	77,960	1,039	1,145	80,144	637	
1978-79 .....	73,916	673	941	75,530	624	
1977-78 .....	66,105	640	1,019	67,764	553	
1976-77 .....	61,424	643	1,054	63,121	527	
1975-76 .....	55,402	386	1,067	56,855	507	
1974-75 .....	50,539	202		50,741	395	
1973-74 .....	51,875	289		52,164	382	
1972-73 .....	49,551	290		49,841	354	
1971-72 .....	45,382	599		45,981	330	
1970-71 .....	41,338	813		42,151	338	
1965-70 .....	170,977 <sup>i,j</sup>	4,200 <sup>j,k</sup>		175,177	632 <sup>l</sup>	
1960-65 .....	118,401 <sup>j</sup>	6,409 <sup>j,k</sup>		124,810		
1955-60 .....	88,853	1,094 <sup>m</sup>		89,947		
1950-55 .....	48,050 <sup>g</sup>			48,050		
1945-50 .....	16,527 <sup>g</sup>			16,527		
1940-45 .....	6,235			6,235		
1937-40 .....	1,178 <sup>g</sup>			1,178		

- a. Includes interest and penalties which amounted to \$292,000 during the 2005-06 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- c. These amounts are also included in columns 2, 3, and 5.
- d. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- e. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and state sales tax rate was imposed on fuel subject to the interstate user tax.
- f. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- g. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4 1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.
- h. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- i. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- j. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- k. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- l. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- m. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.
- r. Revised.

# Fuel Taxes

**TABLE 26—UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE, 1989-90 TO 2005-06**  
(In thousands of dollars)

Fiscal year	Underground Storage Tank Maintenance Fee <sup>a</sup>	Childhood Lead Poisoning Prevention Fee <sup>b</sup>	Oil Spill Prevention and Administration Fee <sup>c</sup> and Oil Spill Response Fee <sup>d</sup>
1	2	3	4
2005-06 .....	\$241,567 <sup>e</sup>	\$9,970	\$28,763
2004-05 .....	217,985 <sup>e</sup>	11,904	27,559
2003-04 .....	211,574	13,339	33,198
2002-03 .....	206,767	19,679	20,824
2001-02 .....	202,118	13,987	19,663
2000-01 .....	184,218	11,716	21,257
1999-00 .....	190,153	13,701	18,389
1998-99 .....	189,136	15,134	20,708
1997-98 .....	179,705	10,665	24,104
1996-97 .....	144,493 <sup>e</sup>	11,963	23,108
1995-96 .....	117,217 <sup>e</sup>	11,528	19,726
1994-95 .....	91,531 <sup>e</sup>	11,855	19,794
1993-94 .....	84,159	11,726	19,994
1992-93 .....	83,106	11,200	20,749
1991-92 .....	88,850	835	23,120 <sup>f</sup>
1990-91 .....	18,732 <sup>e</sup>		64,648 <sup>f</sup>
1989-90 .....	13,997		

- a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.
- b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.
- c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines.
- d. This fee went into effect in 1991. It is collected from persons owning petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.
- e. Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon.
- f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.

# Alcoholic Beverage Tax

**TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS<sup>a</sup>, 1932-35 TO 2005-06**  
(In thousands of dollars)

Fiscal year	Wine					Distilled spirits	Total
	Beer	Still wines		Champagne and sparkling wines	6		
		14 percent alcohol or less	Over 14 percent alcohol				
1	2	3	4	5	6	7	
2005-06 .....	\$127,077	\$18,535	\$3,587	\$1,962	\$161,227	\$312,388	
2004-05 .....	131,216	18,719	2,958	1,900	157,608 <sup>f</sup>	312,400 <sup>f</sup>	
2003-04 .....	134,252	18,149	2,422	1,784	152,560	309,166	
2002-03 .....	124,935	18,358	2,081	1,742	143,285	290,401	
2001-02 .....	127,104	17,710	1,867	1,650	139,149	287,480	
2000-01 .....	128,606	17,398	1,604	1,602	138,158	287,368	
1999-00 .....	126,082	16,829	1,331	2,163	133,000	279,405	
1998-99 .....	124,421	15,724	1,351	1,981	127,510	270,986	
1997-98 .....	122,593	16,681	1,137	1,818	127,082	269,312	
1996-97 .....	122,448	17,398	1,020	1,847	124,656	267,370	
1995-96 .....	123,806	15,420	956	1,940	126,008	268,130	
1994-95 .....	120,970	15,046	977	2,046	129,975	269,028	
1993-94 .....	124,752	15,401	1,029	2,114	134,829	278,143	
1992-93 .....	128,730	15,664	1,075	2,290	141,756	289,531	
1991-92 .....	130,475 <sup>b</sup>	15,637 <sup>b</sup>	1,150 <sup>b</sup>	2,236	143,935 <sup>b</sup>	293,440	
1990-91 .....	26,758	899	127	2,523	94,489	124,796	
1989-90 .....	26,689	891	148	2,776	96,890	127,396	
1988-89 .....	26,835	922	169	2,901	96,566	127,393	
1987-88 .....	26,182	1,074	177	2,961	97,847	128,241	
1986-87 .....	25,653	1,084	180	3,180	100,265	130,362	
1985-86 .....	25,667	1,114	165	3,447	102,097	132,490	
1984-85 .....	25,146	1,017	156	3,243	105,497	135,059	
1983-84 .....	25,017	981	162	3,201	107,128	136,489	
1982-83 .....	24,043	957	168	2,742	108,786	136,696	
1981-82 .....	24,644	928	167	2,470	112,146	140,355	
1980-81 .....	24,707	899	167	2,293	114,999	143,065	
1979-80 .....	23,300	836	175	1,973	113,311	139,596	
1978-79 .....	22,367	815	190	1,853	113,329	138,554	
1977-78 .....	20,951	755	210	1,643	111,194	134,753	
1976-77 .....	19,945	690	212	1,394	105,468	127,708	
1975-76 .....	18,616	660	229	1,339	105,411	126,255	
1974-75 .....	18,057	605	231	1,219	101,447	121,559	
1973-74 .....	16,830	578	232	1,291	100,417	119,348	
1972-73 .....	15,782	559	264	1,326	96,755	114,686	
1971-72 .....	15,261	486	275	1,301	94,809	112,132	
1970-71 .....	13,847	444	262	1,273	90,780	106,606	
1965-70 .....	63,285	1,465	1,475	3,694	371,233 <sup>c</sup>	441,152	
1960-65 .....	50,428	936	1,690	1,813	240,275	295,142	
1955-60 .....	25,404 <sup>d</sup>	571	1,707	996 <sup>e</sup>	178,267 <sup>f</sup>	206,945	
1950-55 .....	17,432	411	1,516	493	78,536	98,388	
1945-50 .....	16,105	289	1,360	392	72,011	90,157	
1940-45 .....	11,516	351	1,217	268	62,806	76,158	
1935-40 .....	7,823	220 <sup>g</sup>	1,606 <sup>h</sup>	91 <sup>i</sup>	40,276 <sup>j</sup>	50,016	
1932-35 <sup>k</sup> .....	2,397	—	479 <sup>l</sup>	—	—	2,876	

- a. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.
- c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.
- d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.
- e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.
- f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.
- g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.
- h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.
- i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.
- j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.
- k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.
- l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.
- r. Revised.

NOTE: Detail may not compute to total due to rounding.

# Alcoholic Beverage Tax

**TABLE 28—APPARENT CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-40 TO 2005-06  
(In thousands of gallons)**

Fiscal year 1	Beer <sup>b</sup> 2	Wine			Total wine consumption 6	Distilled spirits 7
		Still wines		Champagne and sparkling wines 5		
		14 percent alcohol or less 3	Over 14 percent alcohol <sup>c</sup> 4			
2005-06	635,382	92,274	17,267	6,535	116,076	48,653
2004-05	656,033	93,559	14,778	6,297	114,634	47,622 <sup>r</sup>
2003-04	670,944	90,693	12,093	5,918	108,703	46,035
2002-03	624,362	91,779	10,394	5,798	107,970	43,244
2001-02	640,049	88,514	9,333	5,501	103,348	42,003
2000-01	643,124	86,987	8,020	5,340	100,346	41,703
1999-00	630,402	84,134	6,654	7,210	97,998	40,148
1998-99	622,103	78,614	6,752	6,602	91,969	38,498
1997-98	612,963	83,414	5,685	6,058	95,157	38,375
1996-97	612,179	87,027	5,098	6,156	98,281	38,022
1995-96	619,001	77,100	4,780	6,466	88,346	37,973
1994-95	606,084	75,168	4,868	6,661	86,696	39,189
1993-94	625,565	76,935	5,137	7,047	89,118	40,722
1992-93	643,307	78,244	5,371	7,630	91,245	42,811
1991-92	677,367	80,584	5,833	7,453	93,871	44,276
1990-91	671,319	89,732	6,329	8,396	104,457	47,033
1989-90	679,747	88,163	7,401	9,247	104,810	48,215
1988-89	669,662	91,381	8,445	9,678	109,504	48,004
1987-88	650,286	107,267	8,862	9,871	126,000	48,886
1986-87	664,051	108,442	8,991	10,599	128,032	50,132
1985-86	634,915	111,358	8,245	11,489	131,091	51,048
1984-85	626,426	101,671	7,821	10,809	120,301	52,748
1983-84	623,174	98,131	8,099	10,670	116,900	53,564
1982-83	598,790	95,718	8,416	9,141	113,275	54,393
1981-82	610,873	92,815	8,374	8,232	109,421	56,073
1980-81	610,689	89,931	8,339	7,642	105,912	57,500
1979-80	576,951	83,621	8,745	6,577	98,943	56,656
1978-79	564,280	81,495	9,507	6,175	97,177	56,665
1977-78	528,724	75,538	10,489	5,475	91,502	55,597
1976-77	506,034	68,985	10,599	4,647	84,231	52,734
1975-76	471,996	65,988	11,458	4,463	81,909	52,705
1974-75	460,592	60,543	11,551	4,063	76,157	50,724
1973-74	431,001	57,761	11,591	4,304	73,656	50,208
1972-73	404,900	55,949	13,207	4,419	73,575	48,377
1971-72	395,645	48,555	13,768	4,337	66,660	47,405
1970-71	356,738	44,392	13,119	4,244	61,755	45,390
1965-70	1,631,517	146,543	73,754	12,312	232,609	206,348
1960-65	1,293,854	93,482	84,481	6,042	184,005	160,184
1955-60	1,058,922	57,116	85,379	3,323	145,818	118,844
1950-55	883,960	41,124	75,809	1,928	118,861	98,170
1945-50	801,657	29,022	67,996	1,625	98,643	90,014
1940-45	573,369	35,000	61,130	1,009	97,139	78,507
1935-40	387,414	37,121	65,264	683	103,068	50,345

- a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.
- b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.
- c. Includes a relatively small amount for sparkling hard cider starting January 1995.
- r. Revised.

# Alcoholic Beverage Tax

**TABLE 29—PER CAPITA CONSUMPTION<sup>a</sup> OF BEER, WINES, AND DISTILLED SPIRITS,  
BY FISCAL YEAR, 1935-36 TO 2005-06  
(Consumption in gallons)**

Fiscal year	Population <sup>b</sup>	Per capita consumption		
		Beer <sup>c</sup>	Wines	Distilled spirits
1	2	3	4	5
2005-06 .....	37,172,015	17.09	3.12	1.31
2004-05 .....	36,728,196 <sup>f</sup>	17.86 <sup>f</sup>	3.12 <sup>f</sup>	1.30 <sup>f</sup>
2003-04 .....	36,271,091	18.50	3.00	1.27
2002-03 .....	35,612,000	17.53	3.03	1.21
2001-02 .....	35,000,000	18.29	2.95	1.20
2000-01 .....	34,367,000	18.71	2.92	1.21
1999-00 .....	33,753,000	18.68	2.90	1.19
1998-99 .....	33,140,000	18.77	2.78	1.16
1997-98 .....	32,657,000	18.77	2.91	1.18
1996-97 .....	32,207,000	19.01	3.05	1.18
1995-96 .....	31,837,000	19.44	2.77	1.19
1994-95 .....	31,617,000	19.17	2.74	1.24
1993-94 .....	31,418,000	19.91	2.84	1.30
1992-93 .....	31,150,000	20.65	2.93	1.37
1991-92 .....	30,723,000	22.05	3.06	1.44
1990-91 .....	30,143,000	22.27	3.47	1.56
1989-90 .....	29,558,000	23.00	3.55	1.63
1988-89 .....	28,701,000	23.33	3.82	1.67
1987-88 .....	27,996,000	23.23	4.50	1.75
1986-87 .....	27,338,000	24.29	4.68	1.83
1985-86 .....	26,687,500	23.79	4.92	1.91
1984-85 .....	26,079,000	24.02	4.61	2.02
1983-84 .....	25,414,000	24.52	4.60	2.11
1982-83 .....	24,944,700	24.00	4.54	2.18
1981-82 .....	24,469,500	24.96	4.47	2.29
1980-81 .....	23,992,900	25.45	4.41	2.40
1979-80 .....	23,534,000	24.52	4.20	2.41
1978-79 .....	23,072,000	24.46	4.21	2.46
1977-78 .....	22,610,000	23.38	4.05	2.46
1976-77 .....	22,164,000	22.83	3.80	2.38
1975-76 .....	21,756,000	21.70	3.76	2.42
1974-75 .....	21,374,000	21.55	3.56	2.37
1973-74 .....	21,036,000	20.49	3.50	2.39
1972-73 .....	20,737,000	19.53	3.55	2.33
1971-72 .....	20,470,000	19.33	3.26	2.32
1970-71 .....	20,193,000	17.67	3.06	2.25
1969-70 .....	19,922,000	18.73	2.79	2.25
1968-69 .....	19,664,000	16.73	2.47	2.18
1967-68 .....	19,372,000	15.95	2.32	2.10
1966-67 .....	19,041,000	16.90	2.21	2.09
1965-66 .....	18,670,000	16.00	2.21	2.05
1964-65 .....	18,255,000	16.48	2.17	1.98
1963-64 .....	17,768,000	14.70	2.17	1.90
1962-63 .....	17,211,000	14.88	2.12	1.86
1961-62 .....	16,636,000	14.59	2.11	1.81
1960-61 .....	16,114,000	14.46	2.13	1.74
1955-56 .....	13,292,000	14.52	2.05	1.58
1950-51 .....	10,886,000	15.38	1.96	1.84
1945-46 .....	9,452,000	16.86	2.13	2.37
1940-41 .....	7,094,000	10.71	2.51	1.60
1935-36 .....	6,258,000	11.63	3.39	1.46

a. Based on taxable distributions compiled from monthly tax returns.  
b. Population used is for January 1 of each fiscal year.  
c. Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.  
r. Revised.

# Cigarette Tax

**TABLE 30A—CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 2005-06**  
(In thousands of dollars)

Fiscal year	Cigarette tax				Other tobacco products surtax	
	Revenue <sup>a</sup>	Distributors' discounts <sup>b</sup>	Gross value of tax indicia <sup>c</sup>	Refunds	Revenue	Rate (%)
					6	7
1	2	3	4	5	6	7
2005-06 .....	\$1,026,497	\$8,795	\$1,035,293	\$1,707	\$67,348	46.76
2004-05 .....	1,024,272	8,778	1,033,051	1,653	58,441	46.76
2003-04 .....	1,021,366	8,755	1,030,121	4,721	44,166	46.76
2002-03 .....	1,031,772	8,845	1,040,617	13,248	40,996	48.89
2001-02 .....	1,067,004	9,146	1,076,150	10,774	50,037	52.65 <sup>d</sup>
2000-01 .....	1,110,692	9,503	1,120,195	8,741	52,834	54.89
1999-00 .....	1,166,880	9,980	1,176,859	9,413	66,884	66.50
1998-99 .....	841,911 <sup>e</sup>	7,206	849,117	6,808	42,137 <sup>f</sup>	61.53 <sup>f</sup>
1997-98 .....	612,066	5,244	617,309	5,448	39,617	29.37
1996-97 .....	629,579	5,394	634,973	5,060	41,590	30.38
1995-96 .....	639,030	5,469	644,499	6,193	32,788	31.20
1994-95 .....	656,923	5,628	662,551	11,159	28,460	31.20
1993-94 .....	647,993 <sup>g</sup>	5,553	653,546	8,353	19,773	23.03
1992-93 .....	667,479	5,715	673,195	9,138	21,480	26.82
1991-92 .....	711,276	6,086	717,362	7,791	22,016	29.35
1990-91 .....	729,612	6,242	735,854	7,904	24,064	34.17
1989-90 .....	770,042 <sup>h</sup>	6,581	776,623	11,615	24,956 <sup>h</sup>	37.47
1988-89 .....	499,712 <sup>h</sup>	4,273	503,984	4,968	9,994 <sup>h</sup>	41.67
1987-88 .....	254,869	2,180	257,049	2,970		
1986-87 .....	257,337	2,202	259,539	2,661		
1985-86 .....	260,960	2,231	263,190	2,834		
1984-85 .....	265,070	2,267	267,337	2,390		
1983-84 .....	265,265	2,267	267,532	2,756		
1982-83 .....	273,748	2,336	276,084	2,060		
1981-82 .....	278,667	2,383	281,050	1,843		
1980-81 .....	280,087	2,395	282,482	1,567		
1979-80 .....	272,119 <sup>f</sup>	2,327 <sup>f</sup>	274,446	1,645		
1978-79 .....	270,658	2,315	272,973	1,408		
1977-78 .....	275,042	2,352	277,394	1,239		
1976-77 .....	270,502	2,315	272,817	832		
1975-76 .....	269,852	2,309	272,161	927		
1974-75 .....	264,182	2,262	266,444	745		
1973-74 .....	259,738	2,222	261,960	632		
1972-73 .....	253,089	2,167	255,256	626		
1971-72 .....	248,398	2,127	250,525	677		
1970-71 .....	240,372	2,058	242,430	552		
1965-70 .....	834,720 <sup>i</sup>	9,011	843,731	1,492		
1960-65 .....	351,101 <sup>l</sup>	7,489 <sup>k</sup>	358,590	334		
1959-60 .....	61,791 <sup>l</sup>	767 <sup>m</sup>	62,558	67		

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (see column 5).
- b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.
- c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
- d. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
- e. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
- f. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.
- g. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.
- h. Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.
- i. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.
- j. Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.
- k. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
- l. Includes \$2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia.
- m. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.
- r. Revised.

# Cigarette Tax

**TABLE 30B—CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 2005-06**

Fiscal year	Reported distributions (Millions of packages)			Apparent per capita consumption <sup>a</sup> (In packages)
	Total	Tax paid	Tax exempt	
1	2	3	4	5
2005-06 .....	1,209	1,190	19	32.5
2004-05 .....	1,224 <sup>r</sup>	1,187	37 <sup>r</sup>	33.3 <sup>r</sup>
2003-04 .....	1,234 <sup>r</sup>	1,184	50 <sup>r</sup>	34.0 <sup>r</sup>
2002-03 .....	1,227 <sup>r</sup>	1,196	31 <sup>r</sup>	34.5 <sup>r</sup>
2001-02 .....	1,271	1,237	34	36.3
2000-01 .....	1,324	1,288	37	38.5
1999-00 .....	1,390	1,353	38	41.2
1998-99 .....	1,568	1,523	45	47.3
1997-98 .....	1,717	1,668	48	52.6
1996-97 .....	1,777	1,716	61	55.2
1995-96 .....	1,811	1,742	69	56.9
1994-95 .....	1,871	1,791	80	59.2
1993-94 .....	1,903	1,824	79	60.6
1992-93 .....	2,010	1,923	86	64.5
1991-92 .....	2,144	2,050	94	69.8
1990-91 .....	2,196	2,102	93	72.8
1989-90 .....	2,311	2,219	92	78.2
1988-89 .....	2,431	2,353	78	84.7
1987-88 .....	2,657	2,570	87	94.9
1986-87 .....	2,690	2,595	95	98.4
1985-86 .....	2,730	2,632	98	102.3
1984-85 .....	2,781	2,673	108	106.7
1983-84 .....	2,792	2,675	117	109.9
1982-83 .....	2,889	2,761	128	115.8
1981-82 .....	2,947	2,811	136	120.4
1980-81 .....	2,966	2,825	141	123.6
1979-80 .....	2,892	2,744	148	122.9
1978-79 .....	2,887	2,730	157	125.1
1977-78 .....	2,940	2,774	166	130.0
1976-77 .....	2,900	2,728	172	130.9
1975-76 .....	2,909	2,722	187	133.7
1974-75 .....	2,857	2,664	193	133.7
1973-74 .....	2,827	2,620	207	134.4
1972-73 .....	2,762	2,553	209	133.2
1971-72 .....	2,720	2,505	215	132.9
1970-71 .....	2,635	2,424	211	130.5
1969-70 .....	2,594	2,393	201	130.2
1968-69 .....	2,616	2,409	207	133.0
1967-68 .....	2,596	2,383	213	134.0
1966-67 .....	2,737	2,573	164	143.8
1965-66 .....	2,706	2,547	159	144.9
1964-65 .....	2,679	2,534	145	146.7
1963-64 .....	2,564	2,433	131	144.3
1962-63 .....	2,545	2,409	136	147.9
1961-62 .....	2,450	2,320	130	147.3
1960-61 .....	2,382	2,258	124	147.8
1959-60 .....	2,190	2,085	105	139.7

a. Based on reported distributions and latest estimate of January 1 population for each fiscal year.  
r. Revised.

# Insurance Tax

**TABLE 31—2005 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 2006, BY COMPANY**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
<b>FIRE AND CASUALTY INSURERS</b>		
ACE American Insurance Company .....	\$459,412	\$10,796,178
Allstate Indemnity Company .....	1,191,245	27,994,249
Allstate Insurance Company .....	1,575,636	37,027,437
Amco Insurance Company .....	494,820	11,628,260
American Home Assurance Company .....	730,959	17,177,532
The American Insurance Company .....	202,319	4,754,485
AMEX Assurance Company .....	210,582	4,948,681
Arch Insurance Company .....	249,443	5,861,917
California Capital Insurance Company .....	225,633	5,302,384
California State Automobile Association Inter-Insurance Bureau .....	1,917,445	45,059,952
Century-National Insurance Company .....	191,439	4,498,813
Clarendon National Insurance Company .....	250,283	6,180,067
Coast National Insurance Company .....	312,051	7,333,197
Commerce & Industry Insurance Company .....	237,153	5,573,091
Continental Casualty Company .....	493,112	11,588,127
Employers Compensation Insurance Company .....	350,039	8,225,913
Everest National Insurance Company .....	276,568	6,499,339
Factory Mutual Insurance Company .....	218,308	5,130,229
Farmers Insurance Exchange .....	2,164,850	50,873,975
Federal Insurance Company .....	937,951	22,041,840
Fire Insurance Exchange .....	1,154,397	27,128,320
Fireman's Fund Insurance Company .....	481,367	11,312,128
GEICO General Insurance Company .....	271,138	6,371,743
Granite State Insurance Company .....	376,796	8,854,715
Hartford Casualty Insurance Company .....	485,798	11,416,242
Hartford Fire Insurance Company .....	388,509	9,129,960
Hartford Underwriters Insurance Company .....	252,805	5,940,921
Infinity Insurance Company .....	395,447	9,293,005
The Insurance Company of the State of Pennsylvania .....	377,726	8,876,551
Interinsurance Exchange of the Automobile Club .....	1,926,453	45,271,643
Liberty Mutual Fire Insurance Company .....	487,093	11,446,689
Lincoln General Insurance Company .....	338,675	7,958,858
Mercury Casualty Company .....	733,058	17,226,870
Mercury Insurance Company .....	1,208,575	28,401,512
National Liability & Fire Insurance Company .....	250,805	5,893,914
National Union Fire Insurance Company of Pittsburgh, PA .....	839,884	19,737,263
Nationwide Mutual Insurance Company .....	314,243	7,384,716
Peerless Insurance Company .....	265,670	6,243,251
Progressive Casualty Insurance Company .....	287,981	6,767,561
Progressive Choice Insurance Company .....	284,819	6,693,242
Progressive West Insurance Company .....	328,673	7,723,823
Redwood Fire & Casualty Insurance Company .....	224,479	5,275,267
Republic Indemnity Company of California .....	266,949	6,273,296
Safeco Insurance Company of America .....	489,039	11,492,414
St. Paul Fire & Marine Insurance Company .....	276,700	6,502,448
State Compensation Insurance Fund .....	6,141,325	144,321,128
State Farm Fire & Casualty Company .....	197,878	4,650,135
State Farm General Insurance Company .....	1,967,009	46,224,703
State Farm Mutual Automobile Insurance Company .....	2,650,972	62,297,851
Travelers Property Casualty Company of America .....	786,781	18,489,352
Truck Insurance Exchange .....	396,495	9,317,637
21st Century Insurance Company .....	1,242,548	29,199,869
United Services Automobile Association .....	443,815	10,429,650
United States Fire Insurance Company .....	188,049	4,419,151
USAA Casualty Insurance Company .....	440,057	10,341,334
Virginia Surety Company, Inc. ....	360,308	8,467,244
Wawanesa General Insurance Company .....	207,440	4,874,835
XL Specialty Insurance Company .....	229,982	5,404,580
Zenith Insurance Company .....	721,685	16,959,592
Zurich American Insurance Company .....	657,858	15,459,662
616 other fire and casualty insurers <sup>a</sup> .....	17,263,411	407,967,486
<b>Totals for fire and casualty insurers .....</b>	<b>\$59,291,940</b>	<b>\$1,395,936,227</b>

a. Each having a total tax of less than \$4,400,000. In addition, there were 202 fire and casualty insurers that reported no tax liability.

# Insurance Tax

**TABLE 31—2005 TAXABLE INSURANCE PREMIUMS  
AND TOTAL TAXES ASSESSED IN 2006, BY COMPANY—Concluded**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
<b>LIFE INSURERS</b>		
Aetna Life Insurance Company .....	\$770,830	\$18,103,796
Allstate Life Insurance Company .....	155,225	3,636,045
American Family Life Assurance Company of Columbus .....	208,637	4,902,971
American General Life Insurance Company .....	425,643	9,565,921
AXA Equitable Life Insurance Company .....	227,315	5,523,351
BC Life & Health Insurance Company .....	2,307,059	54,215,887
Blue Shield of California Life & Health Insurance Company .....	204,788	4,812,519
Connecticut General Life Insurance Company .....	694,404	16,305,424
Farmers New World Life Insurance Company .....	222,010	5,194,092
Fidelity & Guaranty Life Insurance Company .....	368,677	6,487,916
First Colony Life Insurance Company .....	200,858	4,676,491
Genworth Life Insurance Company .....	243,788	5,654,066
The Guardian Life Insurance Company of America .....	475,545	11,018,800
Hartford Life & Accident Insurance Company .....	180,102	4,232,407
Hartford Life & Annuity Insurance Company .....	142,477	3,347,093
Hartford Life Insurance Company .....	254,476	5,893,235
Health Net Life Insurance Company .....	607,952	14,286,863
IDS Life Insurance Company .....	164,318	3,816,409
Jefferson Pilot Financial Insurance Company .....	177,408	4,134,634
Jefferson-Pilot Life Insurance Company .....	165,851	3,873,368
John Hancock Life Insurance Company (U.S.A.) .....	309,268	7,224,738
John Hancock Variable Life Insurance Company .....	183,669	4,310,734
Life Insurance Company of North America .....	260,090	6,112,108
Lincoln Benefit Life Company .....	210,511	4,792,694
The Lincoln National Life Insurance Company .....	331,035	7,581,455
Massachusetts Mutual Life Insurance Company .....	297,528	6,312,604
Metropolitan Life Insurance Company .....	1,267,081	29,601,844
Minnesota Life Insurance Company .....	139,289	3,253,840
Nationwide Life Insurance Company .....	387,830	9,060,112
New York Life Insurance & Annuity Corporation .....	242,095	5,679,566
New York Life Insurance Company .....	728,262	16,334,521
The Northwestern Mutual Life Insurance Company .....	618,328	14,146,350
Pacific Life Insurance Company .....	490,019	9,762,921
Pacificare Life & Health Insurance Company .....	442,030	10,387,703
Primerica Life Insurance Company .....	242,942	5,709,128
Principal Life Insurance Company .....	389,903	8,623,255
Pruco Life Insurance Company .....	156,784	3,683,230
The Prudential Insurance Company of America .....	909,947	15,379,401
Reliastar Life Insurance Company .....	219,890	5,136,042
Security Life of Denver Insurance Company .....	181,722	4,250,583
Standard Insurance Company .....	255,050	5,988,637
State Farm Life Insurance Company .....	294,879	6,556,066
Sun Life Assurance Company of Canada .....	142,647	3,332,861
Transamerica Life Insurance Company .....	181,735	4,240,272
Transamerica Occidental Life Insurance Company .....	262,731	5,967,515
The Travelers Insurance Company .....	225,016	5,186,726
The Travelers Life & Annuity Company .....	149,528	3,495,805
Union Security Insurance Company .....	164,742	3,871,445
United Healthcare Insurance Company .....	545,636	12,822,443
United of Omaha Life Insurance Company .....	175,252	3,419,071
Unum Life Insurance Company of America .....	467,656	10,989,909
Western Reserve Life Assurance Company of Ohio .....	219,231	5,151,586
364 other life insurers <sup>b</sup> .....	6,599,929 <sup>c</sup>	147,906,559 <sup>c</sup>
Totals for life insurers .....	\$25,889,618	\$585,953,012 <sup>d</sup>
Totals for fire and casualty insurers .....	59,291,940	1,395,936,227 <sup>d</sup>
Totals for title insurers <sup>e</sup> .....	493,119	11,599,320 <sup>d</sup>
Totals for all insurers .....	\$85,674,677	\$1,993,488,559

b. Each having a total tax of less than \$3,200,000. In addition, there were 65 life insurers that reported no tax liability.

c. Includes one return for non-admitted companies.

d. Retaliatory taxes of \$2,575,642 for fire and casualty insurers, \$338,424 for life insurers, and \$11,024 for title insurers have been included in the assessments by company.

e. Includes 21 insurers. In addition, there was one title insurer that reported no tax liability.

# Insurance Tax

**TABLE 32—SUMMARY OF INSURANCE TAXES ASSESSED<sup>a</sup> IN 2005 AND 2006 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER**

Type of insurer	Assessments on 2004 business		Assessments on 2005 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty .....	907	\$1,410,925,057	913	\$1,395,936,227	-1.1
Life .....	507 <sup>b</sup>	549,025,197 <sup>b</sup>	494 <sup>c</sup>	585,953,012 <sup>c</sup>	6.7
Title .....	25	11,855,711	25	11,599,320	-2.2
Subtotals .....	1,439 <sup>d</sup>	\$1,971,805,965 <sup>d</sup>	1,432 <sup>e</sup>	\$1,993,488,559 <sup>e</sup>	1.1
Ocean Marine .....	571 <sup>f</sup>	1,949,587	561 <sup>g</sup>	926,029	-52.5
Totals .....	2,010	\$1,973,755,552	1,993	\$1,994,414,588	1.0
Adjustments:					
Deficiency assessments .....	107 <sup>h</sup>	7,986,934 <sup>h</sup>	86 <sup>i</sup>	16,120,978 <sup>i</sup>	-
Refunds and cancellations .....	88 <sup>j</sup>	8,046,187 <sup>j</sup>	46 <sup>k</sup>	9,254,415 <sup>k</sup>	-
Net adjustments .....	195	-59,253	132	6,866,563	-
Grand Totals .....	2,205	\$1,973,696,299	2,125	\$2,001,281,151	1.4

a. Includes self-assessments and board assessments against companies licensed to write insurance on California risks.

b. Includes one return for non-admitted companies for \$222.

c. Includes one return for non-admitted companies for \$211.

d. Includes 47 retaliatory tax assessments totaling \$2,922,656 and 280 nil assessments.

e. Includes 50 retaliatory tax assessments totaling \$2,925,090 and 268 nil assessments.

f. Includes 464 nil assessments.

g. Includes 467 nil assessments.

h. Includes 15 initial assessments for prior years totaling \$59,876.

i. Includes 17 initial assessments for prior years totaling \$115,347.

j. Includes three petition cancellations totaling \$458,857: one for \$87,869 involved policyholders dividends applied to renewal premiums, one for \$341,638 concerned life and health guaranty fund assessments, and one for \$29,350 resulted from clerical error. Also included are 7 refunds of \$136,142 for excess prepayments in prior years; 7 refunds of \$75,737 for retaliatory taxes; 9 refunds of \$1,402,950 for low income housing credits; 7 refunds of \$899,190 for annuity computation errors; 5 refunds of \$1,433,567 for return premiums; 2 refunds of \$114,164 for employers reimbursements of workers compensation policies with deductibles; 26 refunds of \$642,426 for duplicate payments, overpayment of deficiency assessments, and relief from penalties; 1 refund of \$2,242,346 for employers reimbursements in minimum premium plans; and 21 refunds of \$640,808 for miscellaneous reasons.

k. Includes three petition cancellations totaling \$1,155,078: one for \$1,005 involved policyholders dividends applied to renewal premiums, one for \$1,031,058 concerned orphan premiums, and one for \$123,015 involved Proposition 103 fees. Also included are 4 refunds of \$6,741,021 for low income housing credits; 14 refunds of \$971,601 for annuity computation errors; 1 refund for \$149,389 for Federal Employees Health Benefit Program premiums; 3 refunds of \$58,118 for relief from penalties previously paid; 6 refunds of \$93,980 for errors in computing title, retaliatory, or ocean marine taxes; 3 refunds of \$61,888 for duplicate reporting of premiums; and 12 refunds of \$23,340 for miscellaneous reasons.

# Insurance Tax

**TABLE 33—INSURANCE TAX ASSESSMENTS<sup>a</sup> AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911-15 TO 2006**

Year of assessment	Number of assessments <sup>b</sup>	Gross premiums tax rate (Percent)	Taxes assessed on premiums <sup>c</sup>	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine <sup>d</sup>	Total taxes assessed
1	2	3	4	5	6	7
2006	1,208 <sup>e</sup>	2.35	\$2,000,355,122	—	\$926,029	\$2,001,281,151
2005	1,219	2.35	1,971,746,712	—	1,949,587	1,973,696,299
2004	1,237	2.35	1,833,271,791	—	932,734	1,834,204,525
2003	1,265	2.35	1,581,183,037	—	1,114,050	1,582,297,087
2002	1,260	2.35	1,520,065,328	—	873,659	1,520,938,986
2001	1,272	2.35	1,353,527,142	—	519,876	1,354,047,018
2000	1,295	2.35	1,266,455,716	—	441,859	1,266,897,575
1999	1,269	2.35	1,164,025,477	—	482,012	1,164,507,489
1998	1,262	2.35	1,145,664,875	—	600,264	1,146,265,139
1997	1,244	2.35	1,126,140,961	—	509,494	1,126,650,455
1996	1,256	2.35	1,076,486,524 <sup>f</sup>	—	545,482	1,077,032,006 <sup>f</sup>
1995	1,241	2.35	923,458,207 <sup>f</sup>	—	540,624	923,998,831
1994	1,235	2.35	1,077,737,837 <sup>f</sup>	—	363,622	1,078,101,459
1993	1,245	2.35	1,149,354,061	—	375,468	1,149,729,529
1992	1,271	2.35	1,199,878,619	—	288,882	1,200,167,501
1991	1,293	2.46	1,211,392,648	—	297,521	1,211,690,169
1990	1,329	2.37	1,106,574,868	—	230,108	1,106,804,976
1989	1,291	2.35	1,082,116,239	—	236,775	1,082,353,014
1988	1,250	2.35	1,088,501,995	—	215,150	1,088,717,145
1987	1,207	2.35	918,812,776	—	153,794	918,966,570
1986	1,196	2.33	795,971,303	—	149,821	796,121,124
1985	1,182	2.33	655,415,839 <sup>g</sup>	—	85,824	655,501,663
1984	1,174	2.33	584,371,566 <sup>g</sup>	—	66,928	584,438,494
1983	1,144	2.33	459,977,247 <sup>h</sup>	—	183,981	460,161,228
1982	1,106	2.35	472,564,778	—	225,083	472,789,861
1981	1,064	2.35	448,279,043	—	145,962	448,425,005
1976-80	5,062	2.35	1,737,388,957	17,840,567 <sup>i</sup>	379,816	1,719,928,206
1971-75	4,883	2.35	951,527,459	74,890,655	521,564	877,158,368
1966-70	4,084	— <sup>j</sup>	608,415,914	36,326,900	63,494	572,152,508
1961-65	4,050	— <sup>j</sup>	417,518,009 <sup>k</sup>	23,493,694	189,670	394,213,985 <sup>k</sup>
1956-60	3,719 <sup>l</sup>	2.35	269,850,988	13,515,163	191,281	256,527,106 <sup>l</sup>
1951-55	3,971	2.35	173,274,339 <sup>m</sup>	7,373,849	488,856	166,389,346
1946-50	3,790	— <sup>n</sup>	101,734,147	4,178,399	454,383	98,010,131
1941-45	3,400	— <sup>n</sup>	58,111,232	5,777,662	139,007	52,472,577
1936-40	3,405	2.60	44,427,176	8,395,968	59,270	36,090,478
1931-35	3,128	2.60	34,850,689	3,342,794	87,173	31,595,068
1926-30	2,834	2.60	33,143,423	3,031,155	—	30,112,268
1921-25	2,129	2.60	20,170,810	1,460,622	—	18,710,188
1916-20	1,664	2.00	7,257,013	272,834	—	6,984,179
1911-15	1,490	— <sup>o</sup>	3,893,525	169,848	—	3,723,677

- a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.
- b. Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.
- c. Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late or nonfiling of returns, and adjustments of prior year taxes.
- d. Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.
- e. Defined in footnote b. In addition, there were 50 retaliatory tax assessments and 735 returns that showed no tax liability of which 268 were for life, fire and casualty, and title insurers and 467 for ocean marine insurers.
- f. Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.
- g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.
- h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.
- i. This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.
- j. The tax rate was reduced from 2.35 percent to 2.33 percent in 1965. The rate was again raised to 2.35 percent in 1969.
- k. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.
- l. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.
- m. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
- n. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices have been eligible for offset.
- o. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910. The rate was raised to 1.75 percent in 1913 and 2.00 percent in 1915.
- r. Revised.

# Resources Surcharges

**TABLE 34—ENERGY RESOURCES SURCHARGE AND NATURAL GAS SURCHARGE REVENUE, 1974-75 TO 2005-06**  
(In thousands of dollars)

Fiscal year	Electrical Energy Tax	Natural Gas Surcharge
1	2	3
2005-06 .....	\$51,638 <sup>a</sup>	\$346,172
2004-05 .....	64,427 <sup>a</sup>	301,376
2003-04 .....	58,173 <sup>a</sup>	262,614
2002-03 .....	46,086	227,945
2001-02 .....	44,853	179,107
2000-01 .....	47,931 <sup>b</sup>	30,511 <sup>c</sup>
1999-00 .....	45,539	
1998-99 .....	43,191	
1997-98 .....	41,454	
1996-97 .....	42,542	
1995-96 .....	42,588	
1994-95 .....	41,296	
1993-94 .....	40,706	
1992-93 .....	41,349	
1991-92 .....	39,863	
1990-91 .....	40,246	
1989-90 .....	39,358	
1988-89 .....	38,086	
1987-88 .....	36,942	
1986-87 .....	35,142	
1985-86 .....	34,824	
1984-85 .....	34,432	
1983-84 .....	32,131	
1982-83 .....	30,729	
1981-82 .....	30,994 <sup>d</sup>	
1980-81 .....	23,817 <sup>e</sup>	
1979-80 .....	19,022 <sup>f</sup>	
1978-79 .....	18,066 <sup>g</sup>	
1977-78 .....	17,670 <sup>h</sup>	
1976-77 .....	13,989	
1975-76 .....	13,250	
1974-75 .....	1,885 <sup>i</sup>	

- a. Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003.
- b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs.
- d. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.
- e. Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.
- f. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.
- g. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.
- h. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies used in California became subject to the surcharge.
- i. This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

# Telephone Taxes

**TABLE 35—EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, 1977-78 TO 2005-06**  
(In thousands of dollars)

Fiscal year 1	Emergency telephone users surcharge <sup>a</sup> 2	Universal telephone service tax <sup>b</sup> 3
2005-06 .....	\$130,911	—
2004-05 .....	128,463 <sup>c</sup>	—
2003-04 .....	136,124	—
2002-03 .....	131,239	—
2001-02 .....	125,381	—
2000-01 .....	121,640 <sup>d</sup>	—
1999-00 .....	104,237	—
1998-99 .....	93,964	—
1997-98 .....	90,842	—
1996-97 .....	81,477	—
1995-96 .....	73,080	—
1994-95 .....	74,645 <sup>e</sup>	—
1993-94 .....	70,889	—
1992-93 .....	67,445	—
1991-92 .....	69,910	—
1990-91 .....	64,725	—
1989-90 .....	52,110 <sup>f</sup>	—
1988-89 .....	41,588	—
1987-88 .....	40,529	\$11,702 <sup>g</sup>
1986-87 .....	40,985	42,627 <sup>h</sup>
1985-86 .....	34,437	83,707
1984-85 .....	30,178	57,637
1983-84 .....	25,356	
1982-83 .....	23,057	
1981-82 .....	20,052	
1980-81 .....	15,759	
1979-80 .....	15,142	
1978-79 .....	14,069	
1977-78 .....	8,747	

- a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- d. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- e. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- f. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- g. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- h. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

# Other Taxes and Fees

**TABLE 36A—HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE,  
CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE,  
AND MARINE INVASIVE SPECIES FEE REVENUE, 1981-82 TO 2005-06  
(In thousands of dollars)**

Fiscal year	Hazardous Substances Tax <sup>a</sup>	Integrated Waste Management Fee <sup>b</sup>	California Tire Fee <sup>c</sup>	Occupational Lead Poisoning Prevention Fee <sup>d</sup>	Marine Invasive Species Fee <sup>e</sup>
1	2	3	4	5	6
2005-06 .....	\$66,208	\$61,171	\$59,955	\$3,086	\$3,001
2004-05 .....	65,314	56,479	47,651 <sup>f</sup>	2,990	3,522
2003-04 .....	64,371	56,287	33,181	2,701	1,894
2002-03 .....	66,789	54,979	31,898	2,598	1,140
2001-02 .....	68,543	51,438	31,485	2,950	2,350
2000-01 .....	58,696	50,277	14,658 <sup>f</sup>	2,823	2,621
1999-00 .....	52,279	46,318	4,979	2,435	1,502
1998-99 .....	49,279	47,683	5,096	2,726	
1997-98 .....	40,630	46,688	4,848	2,207	
1996-97 .....	47,540	45,205	4,270 <sup>g</sup>	2,323	
1995-96 .....	49,382	45,960	4,051	2,325	
1994-95 .....	51,662	46,615	3,591	2,452	
1993-94 .....	62,465	28,696	3,438	2,182	
1992-93 .....	72,306	47,989	3,464	1,586	
1991-92 .....	81,937	46,395	3,511		
1990-91 .....	81,953 <sup>h</sup>	49,801	2,309 <sup>i</sup>		
1989-90 .....	76,792 <sup>j</sup>	25,724			
1988-89 .....	67,857				
1987-88 .....	49,981				
1986-87 .....	40,690 <sup>k</sup>				
1985-86 .....	24,324				
1984-85 .....	24,791				
1983-84 .....	21,254				
1982-83 .....	16,065				
1981-82 .....	3,455 <sup>l</sup>				

- a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.
- b. This fee is jointly administered by the Board and Integrated Waste Management Board. Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.
- c. This fee is jointly administered by the Board and Integrated Waste Management Board.
- d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.
- e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.
- f. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.
- g. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.
- h. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
- i. The tire recycling fee was charged for each tire left by a customer with a retail facility.
- j. Effective August 3, 1989, the Board collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain corporations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.
- k. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.
- l. Administration of the hazardous waste control tax was transferred to the Board from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

# Other Taxes and Fees

**TABLE 36B—WATER RIGHTS FEE AND ELECTRONIC WASTE RECYCLING FEE REVENUE, 2003-04 TO 2005-06**  
(In thousands of dollars)

Fiscal year 1	Water Rights Fee <sup>a</sup> 2	Electronic Waste Recycling Fee <sup>b</sup> 3
2005-06 .....	\$7,793	\$78,321
2004-05 .....	6,967	30,806
2003-04 .....	6,804	

a. Effective January 1, 2004, this fee is collected from water rights owners.

b. Effective January 1, 2005, retailers are required to collect the electronic waste (e-waste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs).