

Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
BY FISCAL YEAR, 2000-01 TO 2010-11
(In thousands of dollars)**

| Revenue source 1 | 2010-11 2 | 2009-10 3 | 2008-09 4 | 2007-08 5 | 2006-07 6 |
|-------------------------------------------------------------------------------|-------------------------|--------------|--------------|--------------|--------------|
| Local taxes on state-assessed properties ^a | \$874,658 | \$838,728 | \$830,536 | \$785,570 | \$740,861 |
| Private car taxes | 6,201 | 5,816 | 6,045 | 6,110 | 6,703 |
| Fuel taxes and fees: | | | | | |
| Motor vehicle fuel taxes: ^b | | | | | |
| Gasoline tax | 5,203,521 ^c | 2,668,891 | 2,678,003 | 2,804,134 | 2,845,623 |
| Jet fuel tax | 2,384 | 2,252 | 2,492 | 3,065 | 3,042 |
| Subtotals | 5,205,905 | 2,671,143 | 2,680,495 | 2,807,199 | 2,848,664 |
| Diesel and use fuel taxes ^d | 474,079 | 494,268 | 520,060 | 587,994 | 574,608 |
| Fees | 3,377 | 3,386 | 3,266 | 1,401 | 266 |
| Subtotals | 477,456 | 497,654 | 523,326 | 589,395 | 574,874 |
| Fuel totals | 5,683,361 | 3,168,797 | 3,203,821 | 3,396,594 | 3,423,538 |
| Sales and use taxes and fees: ^e | | | | | |
| State taxes ^f | 27,305,890 ^g | 27,672,958 | 25,273,188 | 27,771,845 | 28,396,242 |
| State disaster relief tax ^d | — | — | — | — | — |
| Local revenue fund state sales tax | 2,461,759 | 2,348,068 | 2,439,721 | 2,805,089 | 2,850,488 |
| Public safety fund sales tax | 2,461,609 | 2,348,068 | 2,439,721 | 2,805,089 | 2,850,488 |
| Fiscal recovery fund sales tax ^h | 1,217,117 | 1,161,938 | 1,239,366 | 1,401,776 | 1,406,048 |
| City and county taxes ⁱ | 3,681,279 | 3,510,763 | 3,734,285 | 4,228,650 | 4,264,888 |
| County transportation tax | 1,228,097 | 1,170,171 | 1,246,361 | 1,429,075 | 1,419,150 |
| Special district taxes | 4,161,245 | 3,953,322 | 3,551,907 | 3,974,548 | 3,918,005 |
| Fees | 2,116 | 532 | 385 | 405 | 482 |
| Totals | 42,517,662 | 42,165,819 | 39,924,935 | 44,416,478 | 45,105,793 |
| Alcoholic beverage taxes: ^e | | | | | |
| Taxes on beer and wine | 158,324 | 150,171 | 160,953 | 157,568 | 169,372 |
| Taxes on distilled spirits | 175,869 | 161,083 | 163,001 | 169,702 | 164,434 |
| Totals | 334,193 | 311,253 | 323,954 | 327,270 | 333,806 |
| Cigarette and tobacco products taxes: ^e | | | | | |
| Cigarette tax | 95,994 | 96,184 | 107,254 | 109,871 | 115,370 |
| Cigarette and tobacco products surtax | 285,019 | 293,769 | 315,344 | 327,734 | 335,893 |
| Breast cancer research cigarette stamp tax | 23,652 | 24,171 | 25,718 | 26,400 | 27,273 |
| Children and families first cigarette stamp tax ^k | 504,963 | 512,104 | 555,404 | 576,857 | 603,385 |
| Cigarette and tobacco products licensing fee ^l | 1,694 | 1,778 | 1,895 | 1,934 | 2,183 |
| Totals | 911,322 | 928,007 | 1,005,615 | 1,042,797 | 1,084,103 |
| Insurance taxes | 1,934,385 | 1,884,992 | 1,937,269 | 2,009,700 | 1,982,588 |
| Electrical Energy Tax | 56,915 | 53,300 | 57,049 | 57,040 | 56,357 |
| Natural Gas Surcharge ^m | 597,161 | 532,303 | 448,137 | 400,030 | 440,430 |
| Emergency Telephone Users' Surcharge | 86,507 | 90,349 | 107,795 | 103,748 | 112,154 |
| Timber Yield Tax | 6,480 | 2,967 | 6,872 | 12,831 | 15,301 |
| Hazardous substances taxes and other environmental fees ⁿ | 710,604 | 696,453 | 567,936 | 587,646 | 565,423 |
| Grand totals | \$53,719,450 | \$50,678,783 | \$48,419,964 | \$53,145,812 | \$53,867,057 |

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, that is, tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline was imposed.
- d. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- e. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- f. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011.
- g. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.
- h. This special 1/4 percent tax became effective July 1, 2004.
- i. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- j. Effective January 1, 2011 Fees include collection recovery costs.
- k. This tax became effective January 1, 1999, to raise funds for early childhood development programs
- l. This tax became effective January 1, 2004.
- m. This tax became effective January 1, 2001.
- n. Revenues were first received under these programs in 1981-82 for hazardous waste.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program. Detail may not compute to total due to rounding.

Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
BY FISCAL YEAR, 2000-01 TO 2010-11—Concluded
(In thousands of dollars)**

| Revenue source | 2005-06 | 2004-05 | 2003-04 | 2002-03 | 2001-02 | 2000-01 |
|-------------------------------------------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Local taxes on state-assessed properties ^a | \$733,150 | \$715,600 | \$749,200 | \$700,600 | \$677,770 | \$672,561 |
| Private car taxes | 6,950 | 6,577 | 6,637 | 6,416 | 6,379 | 6,339 |
| Fuel taxes and fees: | | | | | | |
| Motor vehicle fuel taxes: ^b | | | | | | |
| Gasoline tax | 2,871,962 | 2,862,296 | 2,868,133 | 2,825,923 | 2,771,406 | 2,700,248 |
| Jet fuel tax | 3,118 | 2,569 | 2,189 | 2,429 | 2,447 | 2,726 |
| Subtotals | 2,875,079 | 2,864,865 | 2,870,322 | 2,828,352 | 2,773,853 | 2,702,975 |
| Diesel and use fuel taxes ^d | 550,466 | 531,700 | 500,880 | 474,495 | 467,981 | 487,515 |
| Fees | 341 | 363 | 353 | 504 | 314 | 270 |
| Subtotals | 550,806 | 532,063 | 501,233 | 474,999 | 468,295 | 487,785 |
| Fuel totals | 3,425,886 | 3,396,928 | 3,371,555 | 3,303,350 | 3,242,148 | 3,190,759 |
| Sales and use taxes and fees: ^e | | | | | | |
| State taxes ^e | 27,936,047 | 26,180,129 | 24,064,797 | 22,620,217 | 21,588,029 | 22,062,150 |
| State disaster relief tax ^g | — | — | — | — | — | 1 |
| Local revenue fund state sales tax | 2,811,773 | 2,635,571 | 2,442,269 | 2,279,070 | 2,208,508 | 2,277,235 |
| Public safety fund sales tax | 2,811,773 | 2,635,803 | 2,442,040 | 2,279,066 | 2,208,509 | 2,277,235 |
| Fiscal recovery fund sales tax ^h | 1,395,801 | 1,187,425 | — | — | — | — |
| City and county taxes ⁱ | 4,199,969 | 4,053,961 | 4,822,579 | 4,527,774 | 4,423,236 | 4,558,083 |
| County transportation tax | 1,401,329 | 1,312,438 | 1,205,470 | 1,132,003 | 1,105,575 | 1,139,592 |
| Special district taxes | 3,743,610 | 3,469,334 | 3,081,100 | 2,900,754 | 2,855,851 | 3,043,550 |
| Fees | 431 | 425 | 365 | 341 | 399 | 534 |
| Totals | 44,300,734 | 41,475,086 | 38,058,620 | 35,739,227 | 34,390,107 | 35,358,377 |
| Alcoholic beverage taxes: ^e | | | | | | |
| Taxes on beer and wine | 157,627 | 156,612 | 166,108 | 150,322 | 152,298 | 150,630 |
| Taxes on distilled spirits | 160,654 | 157,663 | 146,730 | 140,253 | 140,334 | 137,821 |
| Totals | 318,282 | 314,275 | 312,838 | 290,575 | 292,632 | 288,451 |
| Cigarette and tobacco products taxes: ^e | | | | | | |
| Cigarette tax | 118,026 | 119,056 | 117,137 | 114,911 | 121,611 | 126,664 |
| Cigarette and tobacco products surtax | 334,713 | 330,887 | 321,125 | 322,764 | 332,998 | 350,172 |
| Breast cancer research cigarette stamp tax | 28,161 | 28,840 | 28,427 | 31,186 | 30,322 | 30,722 |
| Children and families first cigarette stamp tax ^j | 611,031 | 609,503 | 601,708 | 595,439 | 624,579 | 650,068 |
| Cigarette and tobacco products licensing fee ^k | 1,859 | 2,938 | 18,479 | — | — | — |
| Totals | 1,093,789 | 1,091,224 | 1,086,875 | 1,064,301 | 1,109,511 | 1,157,626 |
| Insurance taxes | 2,001,281 | 1,973,696 | 1,834,205 | 1,582,297 | 1,520,939 | 1,354,047 |
| Electrical Energy Tax | 51,638 | 64,427 | 58,173 | 46,086 | 44,853 | 47,931 |
| Natural Gas Surcharge ^l | 346,172 | 301,376 | 262,614 | 227,945 | 179,107 | 30,511 |
| Emergency Telephone Users' Surcharge | 130,911 | 128,463 | 136,124 | 131,239 | 125,381 | 121,640 |
| Timber Yield Tax | 16,145 | 14,267 | 14,503 | 12,535 | 15,099 | 25,575 |
| Hazardous substances taxes and other environmental fees ^m | 559,835 | 471,177 | 423,348 | 404,674 | 392,535 | 346,267 |
| Grand totals | \$52,984,773 | \$49,953,096 | \$46,314,692 | \$43,509,246 | \$41,996,461 | \$42,600,085 |