

Table 22A

## Sales and Use Taxes

LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES,

By Fiscal Year, 1956-57 to 2014-15

Fiscal year	County transportation tax a/	Net amount distributed			Administrative cost rate per \$100 collected d/	Administrative charge e/
		To counties c/	To cities	Total		
2014-15	\$1,552,155,000	\$612,505,000	\$4,044,896,000	\$6,209,555,000	\$1.37	\$85,957,000
2013-14	1,488,417,000	588,709,000	3,870,211,000	5,947,337,000	1.37 <sup>r/</sup>	82,634,000 <sup>r/</sup>
2012-13	1,410,376,000	561,820,000	3,669,763,000	5,641,959,000	1.20	68,328,000
2011-12	1,332,395,000	521,552,000	3,473,208,000	5,327,155,000	1.20	64,803,000
2010-11	1,223,075,000	465,041,000	3,193,495,000	4,881,611,000	1.33	65,848,000
2009-10	1,135,926,000	430,972,000	2,979,114,000	4,546,011,000	1.30	59,775,000
2008-09	1,265,048,000	499,387,000	3,294,752,000	5,059,188,000	1.18	60,186,000
2007-08	1,397,592,000	533,847,000	3,660,785,000	5,592,224,000	1.11	62,520,000
2006-07	1,412,926,000	534,165,000	3,696,800,000	5,643,892,000	1.02	58,377,000
2005-06	1,390,771,000	521,208,000	3,660,545,000	5,572,524,000	.78	43,687,000
2004-05	1,268,109,000	496,304,000 <sup>f/</sup>	3,555,165,000 <sup>f/</sup>	5,319,578,000	.82	44,086,000
2003-04	1,182,971,000	574,814,000	4,150,279,000	5,908,063,000	.82	48,925,000
2002-03	1,118,317,000	561,248,000	3,912,535,000	5,592,100,000	.86	48,761,000
2001-02	1,095,008,000	555,051,000	3,832,634,000	5,482,693,000	.91	50,400,000
2000-01	1,127,750,000	587,045,000	3,926,845,000	5,641,639,000	.84	47,775,000
1999-00	1,024,043,000	538,757,000	3,565,578,000	5,128,378,000	.87	44,995,000
1998-99	917,197,000	483,340,000	3,187,403,000	4,587,941,000	.96	44,459,000
1997-98	870,584,000	462,605,000	3,024,407,000	4,357,596,000	1.02	44,982,000
1996-97	814,177,000	445,584,000	2,818,315,000	4,078,075,000	1.11	45,931,000
1995-96	775,984,000	424,759,000	2,681,317,000	3,882,060,000	1.09	42,958,000
1994-95	727,435,000	392,262,000	2,515,206,000	3,634,903,000	1.10	40,360,000
1993-94	694,918,000	380,183,000	2,404,318,000	3,479,419,000	1.05	37,080,000
1992-93	690,040,000	378,997,000	2,378,619,000	3,447,656,000	.79	28,775,000
1991-92	666,358,000	389,872,000	2,318,025,000	3,374,255,000	.79	27,222,000
1990-91	717,814,000	414,804,000	2,423,362,000	3,555,980,000	.82	28,956,000
1989-90	704,781,000	403,365,000	2,405,012,000	3,513,158,000	.82	29,249,000
1988-89	645,805,000	380,819,000	2,205,679,000	3,232,304,000	.82	26,975,000
1987-88	604,477,000	369,335,000	2,048,734,000	3,022,547,000	.82	25,165,000
1986-87	557,863,000	348,366,000	1,884,007,000	2,790,237,000	.82	23,224,000
1985-86	535,272,000	344,736,000	1,794,613,000	2,674,621,000	.82	22,045,000
1984-85	500,230,000	342,520,000	1,659,278,000	2,502,028,000	.82	20,972,000
1983-84	447,671,000	312,547,000	1,478,733,000	2,238,951,000	.82	18,751,000
1982-83	391,367,000	282,212,000	1,279,151,000	1,952,730,000	.82	16,613,000
1981-82	392,756,000	289,469,000	1,282,420,000	1,964,645,000	.82	16,433,000
1980-81	361,888,000	272,741,000	1,176,000,000	1,810,629,000	.82	15,253,000
1979-80	340,922,000	255,372,000	1,108,417,000	1,704,711,000	.82	14,181,000
1978-79	296,051,000	220,403,000	962,997,000	1,479,451,000	.82	12,402,000
1977-78	257,221,000	192,488,000	837,756,000	1,287,465,000	.82	10,798,000
1976-77	219,309,000	167,516,000	709,664,000	1,096,489,000	.82	9,257,000
1975-76	190,348,000	147,670,000	618,406,000	956,424,000	.82	8,031,000
1974-75	172,343,000	136,047,000	559,337,000	867,727,000	.82	7,253,000
1973-74	158,087,000	124,964,000	513,282,000	796,333,000	.82	6,560,000
1972-73	110,010,000 <sup>g/</sup>	105,678,000	447,986,000	663,674,000	.82	5,521,000
1971-72		91,117,000	387,977,000	479,094,000	1.01	4,891,000
1970-71		82,337,000	347,766,000	430,103,000	1.09	4,652,000
1969-70		80,691,000	345,626,000	426,317,000	1.10	4,696,000
1968-69		74,687,000	318,913,000	393,600,000	1.13	4,544,000
1967-68		73,227,000	300,530,000	373,757,000 <sup>h/</sup>	1.23	4,926,000
1966-67		68,097,000	270,241,000	338,338,000	1.50	5,162,000
1965-66		64,337,000	254,851,000	319,188,000	1.53	4,871,000
1964-65		62,063,000	239,455,000	301,518,000	1.50	4,610,000
1963-64		59,242,000	222,908,000	282,150,000	1.53	4,386,000
1962-63		55,786,000 <sup>i/</sup>	205,435,000	261,221,000 <sup>i/</sup>	1.53	4,077,000
1961-62		53,763,000	186,881,000	240,644,000	1.57	3,856,000
1960-61		51,793,000	174,505,000	226,298,000	1.60	3,650,000
1959-60		52,396,000	162,749,000	215,145,000 <sup>j/</sup>	1.50	3,348,000
1958-59		44,835,000	144,968,000	189,803,000 <sup>k/</sup>	1.64	3,134,000
1957-58		29,473,000	132,442,000	161,915,000	1.72	2,837,000
1956-57		21,257,000	103,220,000	124,477,000	1.65	2,143,000

**Table 22A**  
**Sales and Use Taxes**  
**LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES,**  
**By Fiscal Year, 1956-57 to 2014-15**

NOTE: Excludes distributions to special districts; see Table 22B. Detail may not compute to total due to rounding.

**Footnotes**

- a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$20,909,000 in 2014-15.
- b. Includes any administrative cost adjustment made during the fiscal year.
- c. Includes 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 rate 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.
- r. Revised.