

**Table 18**  
**Sales and Use Taxes**

STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2013-14

Fiscal year	General Fund Tax Rate July 1	Collections a/			Number of permits c/		
		Taxes	Fees b/	Total	Sales and Use Tax	Use Tax	Total
2013-14	3.9375	\$22,531,214,000	\$13,684,000	\$22,544,898,000	1,101,151	93,720	1,194,871
2012-13	3.9375	21,056,390,000	12,741,000	21,069,131,000	1,052,655	111,491	1,164,146
2011-12	3.9375 d/	19,242,348,000	10,560,000	19,252,907,000	1,029,580	204,200	1,233,780
2010-11	6.00	27,304,440,000 e/	2,116,000 f/	27,306,556,000	1,019,063	513,215	1,532,278
2009-10	6.00	27,672,958,000	532,000	27,673,490,000	1,021,186	224,244 g/	1,245,430
2008-09	5.00 h/	25,273,188,000	385,000	25,273,573,000	1,026,937	26,538	1,053,475
2007-08	5.00	27,771,845,000	405,000	27,772,250,000	1,050,020		
2006-07	5.00	28,396,242,000	482,000	28,396,724,000	1,049,325		
2005-06	5.00	27,936,047,000	431,000	27,936,479,000	1,064,305		
2004-05	5.00	26,180,129,000	425,000	26,180,554,000	1,068,435		
2003-04	5.00	24,064,797,000	365,000	24,065,162,000	1,049,902		
2002-03	5.00	22,620,217,000	341,000	22,620,559,000	1,025,434		
2001-02	4.75 i/	21,588,029,000	399,000	21,588,428,000	994,015		
2000-01	5.00 i/	22,062,150,000	534,000	22,062,683,000	975,988		
1999-00	5.00	21,327,122,000	826,000	21,327,948,000	970,025		
1998-99	5.00	19,127,134,000	577,000	19,127,711,000	970,395		
1997-98	5.00	17,765,162,000	536,000	17,765,698,000	973,786		
1996-97	5.00	16,744,298,000	847,000	16,745,145,000	986,439		
1995-96	5.00	15,851,326,000	1,227,000	15,852,553,000	992,019		
1994-95	5.00	14,798,018,000	1,459,000	14,799,478,000	998,970		
1993-94	5.00	14,070,021,000	1,551,000	14,071,571,000	992,172		
1992-93	5.50	15,219,095,000 j/	1,515,000	15,220,611,000	987,455		
1991-92	4.75 j/	14,988,495,000 j/	1,637,000	14,990,132,000	962,893 j/		
1990-91	4.75	13,416,482,000	1,641,000	13,418,122,000	931,433		
1989-90	4.75	13,564,696,000	1,307,000	13,566,003,000	902,465		
1988-89	4.75	12,647,397,000	1,750,000	12,649,147,000	874,129		
1987-88	4.75	11,662,040,000	1,931,000	11,663,971,000	866,266		
1986-87	4.75	10,901,096,000	875,000	10,901,971,000	843,526		
1985-86	4.75	10,317,990,000	574,000	10,318,564,000	815,783		
1984-85	4.75	9,797,612,000	501,000	9,798,113,000	784,248		
1983-84	4.75	8,797,924,000	498,000	8,798,422,000	764,366		
1982-83	4.75	7,795,554,000	475,000	7,796,029,000	763,685		
1981-82	4.75	7,689,139,000	448,000	7,689,587,000	724,352		
1980-81	4.75	7,131,482,000	409,000	7,131,891,000	673,876		
1979-80	4.75	6,658,425,000	365,000	6,658,790,000	658,822		
1978-79	4.75	5,810,484,000	310,000	5,810,794,000	634,758		
1977-78	4.75	5,028,658,000	308,000	5,028,966,000	598,477		
1976-77	4.75	4,311,426,000	272,000	4,311,698,000	571,659		
1975-76	4.75	3,737,838,000	252,000	3,738,090,000	536,545		
1974-75	4.75	3,372,966,000	231,000	3,373,197,000	510,232		
1973-74	4.75 k/	2,673,570,000 k/	205,000	2,673,775,000	484,655		
1972-73	3.75 l/	2,197,083,000	193,000	2,197,276,000	472,457		
1971-72	4.00	1,991,992,000	193,000	1,992,185,000	452,033		
1970-71	4.00	1,796,956,000	186,000	1,797,142,000	437,731		
1969-70	4.00	1,751,658,000	171,000	1,751,829,000	420,766		
1968-69	4.00	1,634,612,000	156,000	1,634,768,000	412,563		
1967-68	3.00 m/	1,389,943,000	145,000	1,390,088,000	399,100		
1966-67	3.00	1,053,251,000	138,000	1,053,389,000	395,321		
1965-66	3.00	1,096,165,000 n/	145,000	1,096,310,000	389,115		
1964-65	3.00	939,651,000	146,000	939,797,000	377,746		

**Table 18**  
**Sales and Use Taxes**

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Fiscal year	General Fund Tax Rate July 1	Collections a/			Number of permits c/		
		Taxes	Fees b/	Total	Sales and Use Tax	Use Tax	Total
1963-64	3.00	876,946,000	128,000	877,074,000	369,261		
1962-63	3.00	813,313,000	120,000	813,433,000	360,976		
1961-62 o/	3.00	749,375,000	117,000	749,492,000	353,520		
1960-61	3.00	710,931,000	119,000	711,050,000	351,727		
1959-60	3.00	709,749,000	118,000	709,867,000	342,322		
1958-59	3.00	631,409,000	115,000	631,525,000	333,998		
1957-58	3.00	605,208,000	102,000	605,310,000	326,124		
1956-57	3.00	599,789,000	102,000	599,892,000	320,486		
1955-56 o/	3.00	564,348,000	103,000	564,451,000	310,780		
1954-55	3.00	492,879,000	108,000	492,987,000	305,537		
1953-54	3.00	464,969,000	107,000	465,075,000	298,108		
1952-53	3.00	460,196,000	98,000	460,293,000	289,620		
1951-52	3.00	417,326,000	95,000	417,421,000	285,659		
1950-51	3.00	398,261,000	101,000	398,362,000	285,598		
1949-50	3.00	326,285,000	117,000	326,402,000	279,784		
1948-49	2.50	290,707,000	117,000	290,825,000	277,855		
1947-48	2.50	277,288,000	129,000	277,417,000	270,231		
1946-47	2.50	242,207,000	132,000	242,339,000	251,918		
1945-46	2.50	180,165,000	120,000	180,285,000	207,643		
1944-45	2.50	151,021,000	76,000	151,097,000	188,565		
1943-44	2.50 p/	136,954,000 p/	56,000	137,010,000	173,805		
1942-43	3.00	135,971,000	41,000	136,012,000	179,067		
1941-42	3.00	131,354,000	60,000	131,414,000	204,104		
1940-41	3.00	109,799,000	70,000	109,870,000	205,215		
1939-40	3.00	94,612,000	79,000	94,691,000	197,149 q/		
1938-39	3.00	87,569,000	70,000	87,639,000	189,746		
1937-38	3.00	89,201,000	74,000	89,275,000	186,473		
1936-37	3.00	84,838,000	71,000	84,909,000	180,978		
1935-36	3.00 s/	70,202,000 s/	224,000 s/	70,426,000 s/	180,544 s/		
1934-35	2.50	56,532,000	67,000	56,599,000	185,748		
1933-34	2.50 t/	33,129,000 t/	215,000	33,344,000	n.a.		

## Table 18

### Sales and Use Taxes

#### STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2013-14

##### Footnotes

- 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, the Fiscal Recovery Fund, and the Local Revenue Fund 2011.
- 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. Effective January 1, 2010, the reinstatement fee was increased to \$100. Effective January 1, 2011, fees include collection recovery costs.
- c. Starting 2008-09, the number of business locations including use tax registrants as of June 30. Prior to 2008-09, the number of active permits on record on December 31.
- d. The general fund sales tax rate was reduced to 3.9375 percent from 6 percent effective July 1, 2011, with the creation of the Local Revenue Fund 2011 and the expiration of the 1 percent temporary rate.
- e. 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.
- f. Effective January 1, 2011, fees include collection recovery costs.
- g. Effective October 23, 2009, qualified purchasers are required to register with the BOE, and report and pay use tax on their taxable purchases directly to the BOE.
- h. Effective April 1, 2009, a temporary rate was imposed increasing the general fund rate from 5 percent to 6 percent and was in effect until June 30, 2011.
- i. 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.
- j. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent; 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.
- k. On 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.
- l. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent; the exemption on sales of gasoline sold for highway use was removed.
- m. Effective August 1, 1967, the state tax rate was increased to 4 percent.
- n. 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.
- o. 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.
- p. 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.
- q. 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.
- s. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. 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.
- t. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.