

# Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE BOARD,  
BY FISCAL YEAR, 1994-95 TO 2004-05**  
(In thousands of dollars)

Revenue source 1	1994-95 2	1999-00 3	2003-04 4	2004-05 5
Local taxes on state-assessed properties <sup>a</sup> .....	\$752,976	\$757,926	\$749,200	\$715,600
Private car taxes .....	8,697	6,740	6,637	6,577
Fuel taxes and fees:				
Motor vehicle fuel taxes: <sup>b</sup>				
Gasoline tax .....	2,394,107	2,623,631	2,868,133	2,862,296
Jet fuel tax .....	1,308	2,536	2,189	2,569
Subtotals .....	2,395,414	2,626,167	2,870,322	2,864,865
Diesel and use fuel taxes <sup>c</sup> .....	316,137	451,928	500,880	531,700
Fees .....	89	277	353	363
Subtotals .....	316,227	452,205	501,233	532,063
Fuel totals .....	2,711,641	3,078,372	3,371,555	3,396,928
Sales and use taxes and fees: <sup>d</sup>				
State taxes <sup>e,h</sup> .....	14,798,018	21,327,122	24,064,797	26,180,129
State disaster relief tax <sup>f</sup> .....	1,189	2	-	-
Local revenue fund state sales tax <sup>g</sup> .....	1,479,693	2,125,085	2,442,269	2,635,571
Public safety fund sales tax .....	1,480,278	2,125,102	2,442,040	2,635,803
Fiscal recovery fund sales tax <sup>h</sup> .....	-	-	-	1,187,425
City and county taxes <sup>i</sup> .....	2,970,504	4,195,761	4,822,579	4,053,961
County transportation tax .....	743,261	1,048,743	1,205,470	1,312,438
Special district taxes .....	1,942,091	2,783,553	3,081,100	3,469,334
Fees .....	1,459	826	365	425
Totals .....	23,416,494	33,606,195	38,058,620	41,475,086
Alcoholic beverage taxes: <sup>d</sup>				
Taxes on beer and wine .....	138,806	147,199	166,108 <sup>r</sup>	156,612
Taxes on distilled spirits .....	130,151	134,970	146,730 <sup>r</sup>	157,663
Totals .....	268,957	282,168	312,838 <sup>r</sup>	314,275
Cigarette and tobacco products taxes: <sup>d</sup>				
Cigarette tax .....	174,544	132,199	117,137	119,056
Cigarette and tobacco products surtax .....	466,605	373,193	321,125	330,887
Breast cancer research cigarette stamp tax .....	34,922	29,326	28,427	28,840
Children and families first cigarette stamp tax <sup>j</sup> .....	-	686,146	601,708	609,503
Cigarette and tobacco products licensing fee <sup>k</sup> .....	-	-	18,479	2,938
Totals .....	676,070	1,220,864	1,086,875	1,091,224
Insurance taxes .....	924,000	1,266,898	1,834,205	1,973,696
Electrical Energy Tax .....	41,660	47,772	58,173	64,427
Natural Gas Surcharge <sup>l</sup> .....	-	-	262,614	301,376
Emergency Telephone Users' Surcharge .....	74,690	106,007	136,124	128,463
Timber Yield Tax .....	27,330	24,600	14,503	14,267
Hazardous substances taxes and other environmental fees <sup>m</sup> .....	251,995	329,756	423,348	471,177
Grand totals .....	\$29,154,510 <sup>f</sup>	\$40,727,298 <sup>f</sup>	\$46,314,692 <sup>f</sup>	\$49,953,096

- 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, i.e., tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. 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.
- d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the Board, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the Board or credited against subsequent tax liabilities during the fiscal year are deducted.
- e. 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.
- f. 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.
- g. This 1/2 percent sales tax became effective July 15, 1991.
- 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. This tax became effective January 1, 1999, to raise funds for early childhood development programs.
- k. This tax became effective January 1, 2004.
- l. This tax became effective January 1, 2001.
- m. Revenues were first received under these programs in 1981-82 for hazardous waste.
- r. Revised. The totals were revised to include insurance tax revenues that were formerly shown in a footnote.

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.