

**APPENDIX**

**2006-07 Annual Report**

History

Organization Chart

Board Publications

Statistical Tables

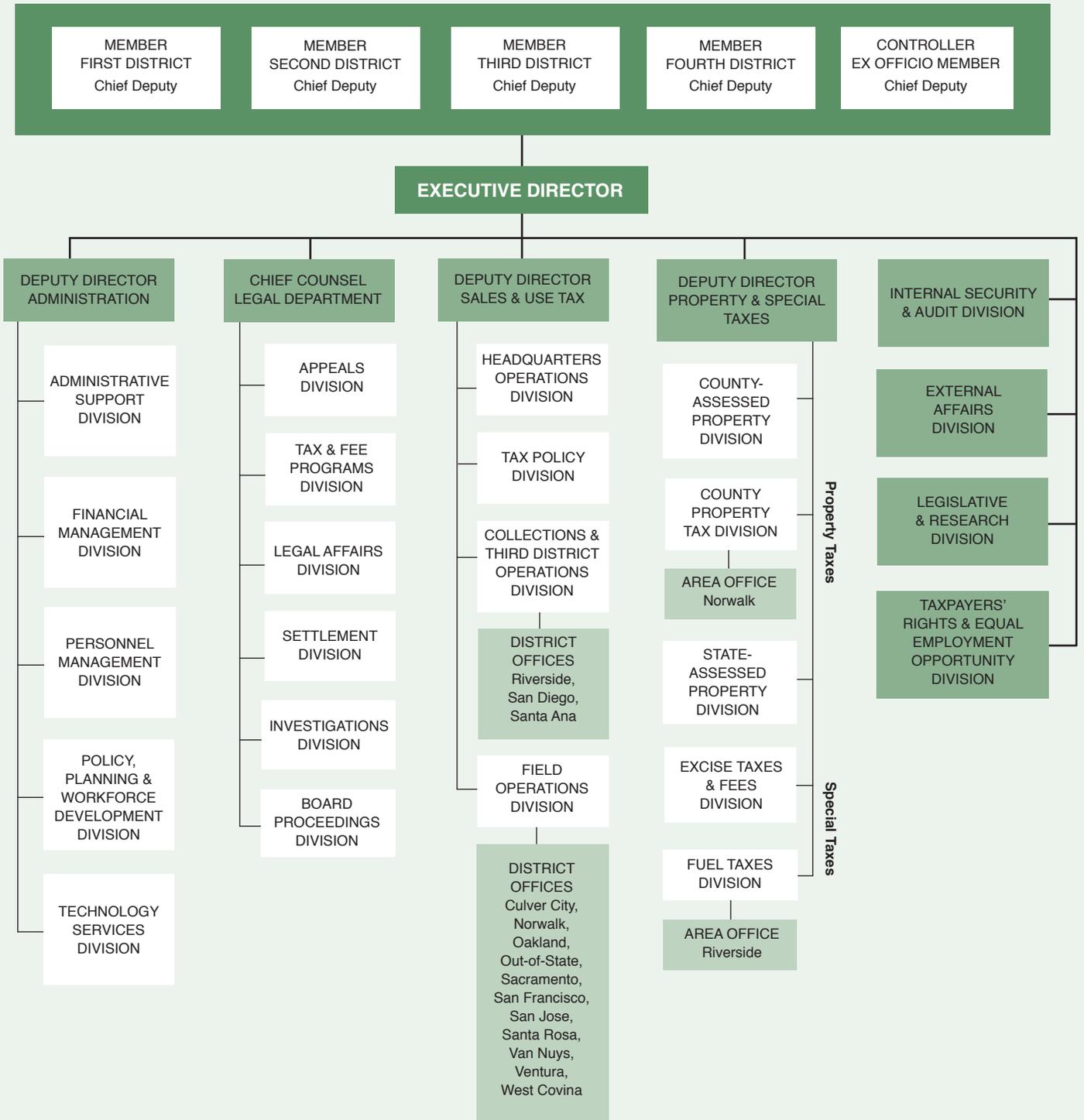
## History of the State Board of Equalization and Board-Administered Taxes

- |  |   |
|--|---|
| <p>1870 Legislature created State Board of Equalization, consisting of the state controller and two gubernatorial appointees, to deal with property assessment abuses among counties.</p> <p>1879 State Board of Equalization established under the state Constitution to regulate county assessment practices, equalize county assessment ratios, and assess properties of interconnected railroads. Board consisted of four members elected by district and the state controller.*</p> <p>1911 Constitutional amendment provided for Board assessment of corporation franchise taxes, bank share tax, gross receipts taxes on public service corporations (utilities), and insurance taxes.</p> <p>1923 Motor vehicle fuel (gasoline) tax enacted.</p> <p>1929 Bank and corporation franchise tax enacted. Board would no longer assess the taxes but was designated as the administrative appellate agency.</p> <p>1933 Retail sales tax, motor vehicle transportation license tax, and alcoholic beverage tax enacted. Riley-Stewart Plan enacted assessment of designated public utility properties for local tax purposes.</p> <p>1935 Use tax enacted to provide further revenue and protect California retailers from tax-free competition from out-of-state sellers. Personal income tax enacted with the Board as the administrative appellate agency.</p> <p>1937 Use fuel tax on diesel fuel enacted as a supplement to the gasoline tax. Private railroad car tax enacted.</p> <p>1951 Administration of Itinerant Merchants Act transferred by legislation from the Public Utilities Commission to the Board. This law imposed an annual fee on those who hauled produce across county lines.</p> <p>1955 Constitutional Amendment transferred licensing and control of alcoholic beverages from the Board to a new Alcoholic Beverage Control Department and the appellate function to the Alcoholic Beverage Control Appeals Board. The Board retained taxing functions.</p> <p>1955 Board-administered local sales and use taxes program initiated. All state cities and counties included by 1962.</p> <p>1959 Cigarette tax enacted.</p> <p>1961 Itinerant Merchants law repealed.</p> <p>1963 Subscription television tax enacted.</p> <p>1964 Subscription television tax repealed by initiative.</p> | <p>1966 Property Tax Assessment Reform Law enacted. Mandated certification and training of appraisers, surveys of county assessors' offices, and development of property tax rules and regulations. Added an appeal procedure at the staff level to the sample property appraisal process.</p> <p>1967 Legislation increased the cigarette tax and provided that 30 percent of the receipts be distributed to cities and counties based on local sales tax allocations.</p> <p>1969 Aircraft jet fuel tax enacted.</p> <p>1970 State-administered transit district sales tax program enacted—Bay Area Rapid Transit District and Southern California Rapid Transit District.</p> <p>1973 Motor vehicle transportation license tax repealed.</p> <p>1974 Waxman-Dymally Campaign Disclosure Legislation enacted—provided for audit of campaign statements. Terminated late in 1975 with passage of Proposition 9, Political Reform Act, in November 1974.</p> <p>1975 Electrical energy surcharge enacted.</p> <p>1976 Timber yield tax and Emergency Telephone Users Surcharge Law enacted.</p> <p>1977 Litter Control, Recycling, and Resource Recovery Assessment Act enacted.</p> <p>1978 Proposition 13 enacted. Proposition 8 amended Article XIII A to allow reduction of the full cash value base of real property to reflect substantial damage, destruction, or other factors that cause the value to decline.</p> <p>1979 Litter Control, Recycling, and Resources Recovery Act amended, ending the assessment and allocating funding from the state's general fund.</p> <p>1982 Administration of two hazardous substances taxes assigned to the Board by legislation. Both are imposed on persons who generate hazardous waste and dispose of it in California.</p> <p>1984 The Moore Universal Telephone Service Act imposed a tax on certain intrastate telecommunications to subsidize basic telephone service for those who cannot afford it. The Public Utilities Commission determined tax rates, eligibility, and service systems while the Board collected the tax.</p> <p>1987 The Moore Universal Telephone Service Act repealed and reenacted; administration transferred to the Public Utilities Commission.</p> <p>1988 Proposition 99 increased the tax on cigarettes and created a tobacco products tax.</p> <p>1989 Underground storage tank maintenance fee created.</p> <p>1990 Motor vehicle fuel license tax increased five cents per gallon in August due to passage of Proposition 111 in June. Annual hazardous substance tax expired December 31.</p> |
|--|---|

\*The Board in its present form was established by article XIII, section 9 of the Constitution of 1879. "As originally ratified, (it) provided that the board should consist of one member from each congressional district in the State, to be elected by the qualified electors of their respective districts at the general election to be held in 1879, whose term of office, after those first elected, should be four years, and that the Controller should be ex officio a member of the board."

- 1991 New environmental fees created: tire recycling; oil spill response, prevention, and maintenance; and oil spill prevention and administration. Sales tax exemption related to certain food products repealed in July 1991, resulting in so-called "Snack Foods" tax. Also repealed were exemptions applicable to bottled water and newspapers and periodicals.
- 1992 California Oil Recycling Enhancement Act enacted. "Snack Tax" and tax on certain periodical subscriptions overturned by voters. Collections ended in February for San Diego County Regional Justice Facility Tax. Monterey County Public Repair and Improvement Authority tax found unconstitutional in September; collections ended September 30.
- 1993 Childhood lead poisoning prevention fee and hazardous spill prevention fee took effect. Voters approved a constitutional amendment making permanent an additional sales and use tax to fund local public safety programs.
- 1994 San Diego County Regional Justice Facility Tax and Monterey Public Repair and Improvement Authority Tax refund programs began. San Diego County sales and use tax rollback/credit program began.
- 1995 Diesel Fuel Tax Law became operative July 1. Use Fuel Tax Law modified to delete diesel fuel. Propane safety inspection and enforcement surcharge took effect. Monterey County sales and use tax rollback/credit programs began. Santa Clara County Traffic Authority Tax expired March 31. New Santa Clara County Local Transportation Authority found unconstitutional prior to implementation. Hazardous spill prevention fee expired at end of year.
- 1996 California implemented International Fuel Tax Agreement. Fresno Metropolitan Projects Authority Tax declared unconstitutional; direct refund program began. Sales and use tax rate rollbacks ended in San Diego and Monterey counties. Legislation modified method of allocating local tax on automobile leases.
- 1997 Fresno Metropolitan Projects Authority Tax refund program ended March 31; California Supreme Court upheld childhood lead poisoning prevention fee; Santa Cruz County Library Tax and Santa Clara County Transactions and Use Tax went into effect April 1; Santa Cruz County Earthquake Recovery Bond Tax, Tulare County Transactions and Use Tax, and San Benito County General Fund Augmentation expired; propane safety inspection and enforcement surcharge transferred to Public Utilities Commission January 1; oil recycling fee transferred to Integrated Waste Management Board July 1.
- 1998 Napa County Flood Protection Authority Tax went into effect on July 1; Solano County Public Library District Tax, Nevada County Public Library District Tax, and Town of Truckee Road Maintenance District went into effect on October 1. San Benito County Council of Governments tax expired December 31. Legislation authorized counties to levy transactions and use taxes for local library programs; extended the sunset date of the tire recycling fee; and
- changed local sales tax allocation methods for pooled revenues and sales of jet fuel. Proposition 10 enacted.
- 1999 Proposition 10, which imposed new cigarette and tobacco products taxes, went into effect January 1. City of Placerville Public Safety Tax and Fresno County Public Library Tax went into effect April 1.
- 2000 The Ballast Water Management Fee went into effect January 1. Four transactions and use taxes went into effect: the City of Clovis Public Safety Transaction and Use Tax, on April 1; the Mariposa County Healthcare Authority District Tax and the City of Woodland General Revenue Transactions and Use Tax on July 1; and the Avalon Municipal Hospital and Clinic Transactions and Use Tax on October 1.
- 2001 On January 1, the state sales and use tax rate dropped by 1/4 percent and the natural gas surcharge went into effect. The motor vehicle fuel license tax was repealed effective December 31. Legislation added a number of sales and use tax exemptions for the agricultural industry.
- 2002 On January 1, the state sales and use tax rate increased by 1/4 percent and the motor vehicle fuel tax went into effect. The Alameda County Transportation Authority Tax expired on March 31 and was immediately replaced by the Alameda County Transportation Improvement Authority Tax.
- 2003 The Cigarette and Tobacco Products Licensing Act of 2003 established a statewide licensing program that imposed licensing requirements on all retailers, wholesalers, and distributors of cigarette and tobacco products as well as on all manufacturers and importers of cigarettes. The Act, intended to decrease tax evasion, included provisions for new recordkeeping requirements, inspection and seizure of any untaxed cigarettes or tobacco products, and imposed civil and criminal penalties for violations.
- 2004 On January 1, the Ballast Water Management Fee was renamed the Marine Invasive Species Fee and extended to January 1, 2010. The Water Rights Fee went into effect January 1, requiring the Board to assess and collect various fees from owners of water rights on behalf of the State Water Resources Control Board.
- 2005 The Electronic Waste Recycling Fee became effective January 1, requiring retailers to collect a fee upon the sale of certain video display devices. The fee helps pay for safe recycling of those devices.
- 2006 Signed into law on September 27, The Cigarette and Tobacco Products Law affected several provisions of both the Business and Professions Code and the Revenue and Taxation Code. In general, it required manufacturers and importers of tobacco products to comply with the invoicing and recordkeeping requirements applicable to cigarette and tobacco products under the Cigarette and Tobacco Products Licensing Act of 2003.

# State Board of Equalization June 30, 2007



# Publications of the Board of Equalization

## Publications Available Free of Charge

Number	Title
<b>General</b>	
21	State Board of Equalization
28	Tax Information for City and County Officials
41	Taxes and Fees Administered by the Board of Equalization
51	Guide to Board of Equalization Services <sup>1</sup>
54	Tax Collection Procedures
56	Offers in Compromise
58A	How to Inspect and Correct Your Records
70	Understanding Your Rights as a California Taxpayer <sup>1</sup>
72	Summary of Constitutional and Statutory Authorities
142	California State Board of Equalization Hearings: An Introduction
142A	Your Appeals Conference
143	Your Board Member Appeals Hearing
145	California Tax Advocates
151	Contribution Disclosure Statements
<b>Audits and Appeals</b>	
17	Appeals Procedures: Sales and Use Taxes and Special Taxes
30	Residential Property Assessment Appeals
53	Guide to the Managed Audit Program
76	Audits <sup>2</sup>
81	Franchise and Personal Income Tax Appeals
117	Filing a Claim for Refund
<b>Property Taxes</b>	
8	California Private Railroad Car Tax Law
29	California Property Tax: An Overview
30	Residential Property Assessment Appeals
43	California Timber Yield Tax Law
48	Property Tax Exemptions for Religious Organizations Instructions for Reporting State-Assessed Property:
67EG	Electric Generation Companies
67GE	Gas and Electric Companies
67PL	Intercounty Pipelines and Watercourses
67LE	Telephone Companies—Local Exchange Carriers
67RC	Telephone Companies—Radio Common Carriers
67RF	Railcar Maintenance Facilities
67RR	Railroad Companies
67TC	Telecommunications Carriers
67TR	Telecommunications Resellers
67WT	Telephone Companies—Wireless Carriers
86	California Timber Yield Tax
87	Guide to the California Timber Yield Tax
<b>Sales and Use Taxes</b>	
<b>Laws, Regulations, and Tax Rates</b>	
1	Sales and Use Tax Law
2	California Uniform Local Sales and Use Tax Law and Transactions and Use Tax Law
71	California City and County Sales and Use Tax Rates <sup>3</sup>

Number	Title
<b>Registration Requirements</b>	
33	Making Sales in California <sup>4</sup>
73	Your California Seller's Permit <sup>5</sup>
74	Closing Out Your Seller's Permit <sup>6</sup>
77	Out-of-State Sellers: Do You Need to Register in California?
107	Do You Need a California Seller's Permit? <sup>6</sup>
111	Operators of Swap Meets, Flea Markets, and Special Events <sup>3</sup>
<b>Tax Payments</b>	
75	Interest and Penalty Payments
80	Electronic Funds Transfer: Information Guide
82	Prepaid Sales Tax and Sales of Fuel
116	Sales and Use Tax Records
<b>Sales and Purchases</b>	
26	Tax Information Bulletin Index
32	Tax Tips for Sales to Purchasers from Mexico (Sales for Resale and Sales for Export) <sup>3</sup>
42	Resale Certificate Tips <sup>6</sup>
44	Tax Tips for District Taxes
46	Tax Tips for Leasing of Tangible Personal Property in California
53A	10 Consumer Sales and Use Tax Questions
53B	10 Sales and Use Tax Questions for the Business Person
57	Innocent Spouse Relief from Sales and Use Tax
61	Sales and Use Taxes: Exemptions and Exclusions
100	Shipping and Delivery Charges <sup>3</sup>
101	Sales Delivered Outside California <sup>3</sup>
102	Sales to the US Government <sup>3</sup>
103	Sales for Resale <sup>3</sup>
104	Sales to Residents of Other Countries <sup>3</sup>
105	District Taxes and Delivered Sales <sup>3</sup>
106	Gift Wrapping Charges
108	When Is Labor Taxable? <sup>3</sup>
109	Are Your Internet Sales Taxable? <sup>3</sup>
112	Purchases from Out-of-State Vendors <sup>3</sup>
113	Coupons and Sales Tax <sup>3</sup>
114	Consignment Sales <sup>3</sup>
115	Applying Sales Tax to Tips <sup>3</sup>
118	Selling Food in Vending Machines
119	Sales Tax and Warranties
<b>Use Tax</b>	
52	Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration
79	Documented Vessels and California Tax
79A	Aircraft and California Tax
79B	California Use Tax
109	Are Your Internet Sales Taxable? <sup>3</sup>
110	California Use Tax Basics <sup>3</sup>
112	Purchases from Out-of-State Vendors <sup>3</sup>

<sup>1</sup> Available in Spanish (51-S, 70-S), Chinese (51-C, 70-C), Korean (51-K, 70-K), and Vietnamese (51-V, 70-V)

<sup>2</sup> Available in Spanish (76-S), Korean (76-K), and Farsi (76-F)

<sup>3</sup> Available in Spanish (32-S, 44-S, 57-S, 71-S, 100-S, 101-S, 102-S, 103-S, 104-S, 105-S, 106-S, 108-S, 109-S, 110-S, 111-S, 112-S, 113-S, 114-S, and 115-S)

<sup>4</sup> Available only in Arabic (33-AC), Armenian (33-AN), Cambodian (33-CN), Croatian (33-CRN), French (33-FH), German (33-GN), Hebrew (33-HW), Hindi (33-HI), Hmong (33-HG), Italian (33-IN), Japanese (33-JE), Lao (33-LO), Portuguese (33-PE), Philipino (33-PO), and Punjabi (33-PI)

<sup>5</sup> Available in Spanish (73-S), Chinese (73-C), Korean (73-K), Vietnamese (73-V), and Farsi (73-F)

<sup>6</sup> Available in Spanish (22-S, 42-S, 74-S, 107-S), Chinese (42-C, 74-C, 107-C), Korean (22-K, 42-K, 74-K, 107-K)

## Publications of the Board of Equalization (Continued)

Number	Title	Number	Title
<b>Specific Industries</b>		16	Alcoholic Beverage Tax Regulations and Instructions
9	Tax Tips for Construction and Building Contractors	20	California Emergency Telephone Users Surcharge Law
18	Tax Tips for Nonprofit Organizations	39	Emergency Telephone Users Surcharge Regulations
22	Tax Tips for the Dining and Beverage Industry <sup>1</sup>	63	Cigarette Distributor Licensing and Tax Stamp Guide
24	Tax Tips for Liquor Stores	69	California Integrated Waste Management Fee Law
25	Tax Tips for Auto Repair Garages and Service Stations <sup>2</sup>	78	Sales of Cigarettes and Tobacco Products in California <sup>4</sup>
27	Tax Tips for Drug Stores	83	California Tire Fee Law
31	Tax Tips for Grocery Stores <sup>3</sup>	91	California Tire Recycling Fee <sup>2</sup>
34	Tax Tips for Motor Vehicle Dealers	92	Alcoholic Beverage Tax <sup>2</sup>
35	Tax Tips for Interior Designers and Decorators	93	Cigarette and Tobacco Products Tax <sup>2</sup>
36	Tax Tips for Veterinarians	<b>Environmental Fees</b>	
40	Tax Tips for the Watercraft Industry	60	California Hazardous Substances Tax Law
45	Tax Tips for Hospitals	90	Environmental Fee <sup>2</sup>
47	Tax Tips for Mobilehomes and Factory-Built Housing	94	Occupational Lead Poisoning Prevention Fee <sup>2</sup>
62	Tax Tips for Locksmiths	<b>Individual Copies</b>	
64	Tax Tips for Jewelry Stores	<b>Laws, Rules, and Regulations</b>	
66	Tax Tips for the Agricultural Industry	Property Tax Rules	
68	Tax Tips for Photographers, Photo Finishers, and Film Processing Laboratories	Sales and Use Tax Regulations	
<b>Special Taxes and Fees</b>		Uniform Local Sales and Use Tax Regulations	
<b>Fuel Taxes</b>		Transactions (Sales) and Use Tax Regulations	
3	California Use Fuel Tax Law	Motor Vehicle Fuel License Tax Regulations	
6 A	California Motor Vehicle Fuel Tax Law	Use Fuel Tax Regulations	
12	California Use Fuel Tax: A Guide for Vendors and Users	Alcoholic Beverage Tax Regulations	
19	California Diesel Fuel Tax Law	Cigarette and Tobacco Products Tax Regulations	
49	California Underground Storage Tank Maintenance Fee Law	Energy Resources Surcharge Regulations	
50	Guide to the International Fuel Tax Agreement <sup>2</sup>	Emergency Telephone Users Surcharge Regulations	
50 A	Introduction to the International Fuel Tax Agreement <sup>2</sup>	Hearing Procedures of the State Board of Equalization	
59	Local Motor Vehicle Fuel Taxation Law	State of California Sales Tax Reimbursement Schedules	
84	Do You Need a California Fuel Permit or License?	Annual Calendar of Board Meetings	
88	Underground Storage Tank Fee	<b>Periodicals</b>	
<b>Excise Taxes</b>		Annual Report of the State Board of Equalization	
4	California Cigarette and Tobacco Products Tax Law	Taxpayers' Rights Advocate Annual Reports	
5	California Alcoholic Beverage Tax Law	State Assessee Newsletter (published annually)	
7	California Tax on Insurers Law	Taxable Sales in California (published five times a year)	
10	California Energy Resources Surcharge Law	Tax Information Bulletin (published quarterly)	
11	California Energy Resources Surcharge Regulations	Environmental Fees Newsletter (published annually)	
15	Cigarette and Tobacco Products Tax Regulations	Excise Taxes Newsletter (published annually)	
		Fuel Taxes Newsletter (published semiannually)	

### Publications Available at Cost

Business Taxes Law Guide (print or CD-ROM)  
 Property Taxes Law Guide (print or CD-ROM)  
 Business Taxes Audit Manual  
 Compliance Policy and Procedures Manual  
 Assessors' Handbook

### Internet: [www.boe.ca.gov](http://www.boe.ca.gov)

Certain publications are available on the BOE website. You may also use our online ordering system or download order forms for publications and regulations.

### To Obtain Publications

You also may order BOE publications by calling our Taxpayer Information Section. When ordering copies of individual regulations, rules, or periodicals, please specify the appropriate title, number, or issue date.

Call: 800-400-7115 (TDD/TTY: 800-735-2929)

### Faxback

Certain forms, regulations, and publications are available on the Board's 800 number faxback system. Call the 800 number above and choose the automated fax option.

<sup>1</sup> Available in Spanish (22-S), and Korean (22-K)

<sup>2</sup> Available in Spanish (25-S, 50-S, 50A-S, 90-S, 91-S, 92-S, 93-S, and 94-S)

<sup>3</sup> Available in Spanish (31-S), Chinese (31-C), Korean (31-K), and Vietnamese (31-V)

<sup>4</sup> Available in Spanish (78-S), Chinese (78-C), Korean (78-K), Punjabi (78-P), and Vietnamese (78-V)

# Statistical Appendix

## Administration

TABLE 1	Summary of Expenditures of the Board.....	A-1
TABLE 2	Summary of Revenues from Taxes Administered by the Board, by Fiscal Year, 1996-97 to 2006-07.....	A-2
TABLE 3A	Summary of Total Costs of Performing Board Functions, 2005-06 and 2006-07.....	A-3
TABLE 3B	Revenues and Ratios of Board Expenditures and Total Costs to Revenues from Assessments Made by the Board, 2005-06 and 2006-07.....	A-3

## Property Taxes

TABLE 4	Summary of Assessed Values of Property Subject to Local General Property Taxes, and Average Tax Rates, 1997-98 to 2007-08.....	A-4
TABLE 5	Assessed Value of State- and County-Assessed Property Subject to General Property Taxes, Inclusive of the Homeowners' Exemption, by Class of Property and by County, 2007-08.....	A-5
TABLE 6	Assessed Value of State-Assessed Property Subject to General Property Taxes, by Class of Property and by County, 2007-08.....	A-6
TABLE 7	Assessed Value of County-Assessed Property Subject to General Property Taxes, Inclusive of the Homeowners' Exemption, by Class of Property and by County, 2007-08.....	A-7
TABLE 8	Number of Veterans' Exemptions and Exempt Value of Veterans', College, Church, Religious, and Welfare Exemptions, 2007-08.....	A-8
TABLE 9	Gross Assessed Value of State- and County-Assessed Property, Number of Homeowners' Exemptions, Exempt Value by Type of Exemption, and Net Assessed Value Subject to General Property Taxes, 2007-08.....	A-10
TABLE 10	Net State- and County-Assessed Value of Property Subject to General Property Taxes on the Secured and Unsecured Rolls, by County, 2007-08.....	A-11
TABLE 11	Assessed Value of County-Assessed Property Subject to General Property Taxes, Inclusive of the Homeowners' Exemption, by Incorporated Cities, 2007-08.....	A-12
TABLE 12	Assessed Value of Property Assessed by the State Board of Equalization, by Type of Company, 2007-08.....	A-15
TABLE 13	Assessed Value of Property Assessed by the State Board of Equalization and Subject to Local Taxation, by Company, 2007-08.....	A-15
TABLE 14	2006-07 General Property Tax Levies as Compiled for Computation of the Average Tax Rate.....	A-18
TABLE 15	2006-07 General Property Tax Dollar, by County.....	A-19
TABLE 16A	Timber Yield Tax and Timber Reserve Fund Tax Statistics, 1977 to 2006.....	A-20

TABLE 16B	Timber Production Statistics, by County, 2006.....	A-20
TABLE 17A	Assessed Value of Private Railroad Cars Assessed by the State Board of Equalization and Subject to Exclusive State Taxation, by Company, 2007-08.....	A-21
TABLE 17B	Private Railroad Car Tax Assessments, Tax Rates, and Tax Levies, 1938-40 to 2007-08.....	A-22

## Sales and Use Taxes

TABLE 18	State Sales and Use Tax Collections and Number of Permits, 1933-35 to 2006-07.....	A-23
TABLE 19	State Sales and Use Tax Statistics, by Type of Business, 2006-07.....	A-24
TABLE 20	State Sales and Use Tax Statistics, by County, 2006-07.....	A-25
TABLE 21A	Revenues Distributed to Cities and Counties from Local Sales and Use Taxes, 2006-07.....	A-26
TABLE 21B	Revenues Distributed to Counties from County Transportation Tax, 2006-07.....	A-29
TABLE 21C	Revenues Distributed to Special Districts from Transactions and Use Tax, 2006-07.....	A-30
TABLE 22A	Local Sales Tax Distributions and Administrative Charges to Cities and Counties, 1956-57 to 2006-07.....	A-32
TABLE 22B	Special District Tax Distributions and Administrative Charges, 1969-70 to 2006-07.....	A-33
TABLE 23A	Local Sales and Use Tax Rates Imposed by California Cities on July 1, 2007.....	A-34
TABLE 23B	Sales and Use Tax Rates, by County, on July 1, 2007.....	A-34

## Fuel (Excise) Taxes

TABLE 24	Gasoline and Jet Fuel Tax Statistics, 1923-25 to 2006-07.....	A-35
TABLE 25A	Taxable Distributions Of Diesel Fuel and Alternative Fuels, 1937-40 to 2006-07.....	A-36
TABLE 25B	Diesel Fuel and Alternative Fuels Tax Revenue, 1937-40 to 2006-07.....	A-37
TABLE 26	Underground Storage Tank Maintenance Fee, Childhood Lead Poisoning Prevention Fee, and Oil Spill Response, Prevention, and Administration Fees Revenue, 1989-90 to 2006-07.....	A-38

## Alcoholic Beverage Tax

TABLE 27	Beer, Wine, and Distilled Spirits Excise Tax Collections, 1932-35 to 2006-07.....	A-39
TABLE 28	Apparent Consumption of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-40 to 2006-07.....	A-40
TABLE 29	Per Capita Consumption of Beer, Wines, and Distilled Spirits, by Fiscal Year, 1935-36 to 2006-07.....	A-41

**Cigarette Tax**

TABLE 30A Cigarette Taxes and Other Tobacco Products  
Surtax Revenue, 1959-60 to 2006-07 ..... A-42

TABLE 30B Cigarette Distributions and Per Capita  
Consumption, 1959-60 to 2006-07 ..... A-43

**Insurance Tax**

TABLE 31 2005 Taxable Insurance Premiums and  
Total Taxes Assessed in 2007, by Company ... A-44

TABLE 32 Summary of Insurance Taxes Assessed  
in 2006 and 2007 Against Companies  
Authorized to Do Business in California,  
by Type of Insurer ..... A-46

TABLE 33 Insurance Tax Assessments 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 2007 ..... A-47

**Resources Surcharges**

TABLE 34 Energy Resources Surcharge and Natural  
Gas Surcharge Revenue, 1974-75  
to 2006-07 ..... A-48

**Telephone Taxes**

TABLE 35 Emergency Telephone Users (911)  
Surcharge and (Moore) Universal Telephone  
Service Tax Revenue, 1977-78 to 2006-07 ..... A-49

**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 2006-07 ..... A-50

TABLE 36B Water Rights Fee and Electronic Waste  
Recycling Fee Revenue, 2003-04  
to 2006-07 ..... A-51