Sales and Use Taxes

TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-35 TO 2007-08
(Collections in thousands of dollars)

Fiscal year	Collections[a]			Number of outstanding permits[c]
	Taxes	Fees[b]	Total	
1	2	3	4	5
2007-08	$27,771,845	$405	$27,772,250	1,050,020
2006-07	28,396,242	482	28,396,724	1,049,325
2005-06	27,936,047	431	27,936,479	1,064,305
2004-05	26,180,129	425	26,180,554	1,068,435
2003-04	24,064,797	365	24,065,162	1,049,902
2002-03	22,620,217	341	22,620,559	1,025,434
2001-02	21,588,029[d]	399	21,588,428	994,015
2000-01	22,062,150[d]	534	22,062,683	975,988
1999-00	21,327,122	826	21,327,948	970,025
1998-99	19,127,134	577	19,127,711	970,395
1997-98	17,765,162	536	17,765,698	973,786
1996-97	16,744,298	847	16,745,145	986,439
1995-96	15,851,326	1,227	15,852,553	992,019
1994-95	14,798,018	1,459	14,799,478	998,970
1993-94	14,070,021[d]	1,551	14,071,571	992,172
1992-93	15,219,095	1,515	15,220,611	987,455
1991-92	14,988,495[d]	1,637	14,990,132	962,893[e]
1990-91	13,416,482	1,641	13,418,122	931,433
1989-90	13,564,696	1,307	13,566,003	902,465
1988-89	12,647,397	1,750	12,649,147	874,129
1987-88	11,662,040	1,931	11,663,971	866,266
1986-87	10,901,096	875	10,901,971	843,526
1985-86	10,317,990	574	10,318,564	815,783
1984-85	9,797,612	501	9,798,113	784,248
1983-84	8,797,924	498	8,798,422	764,366
1982-83	7,795,554	475	7,796,029	763,685
1981-82	7,689,139	448	7,689,587	724,352
1980-81	7,131,482	409	7,131,891	673,876
1979-80	6,658,425	365	6,658,790	658,822
1978-79	5,810,484	310	5,810,794	634,758
1977-78	5,028,658	308	5,028,966	598,477
1976-77	4,311,426	272	4,311,698	571,659
1975-76	3,737,838	252	3,738,090	536,545
1974-75	3,372,966	231	3,373,197	510,232
1973-74	2,673,570[d]	205	2,673,775	484,655
1972-73	2,197,083[d]	193	2,197,276	472,457
1971-72	1,991,992	193	1,992,185	452,033
1970-71	1,796,956	186	1,797,142	437,731
1965-70	6,925,629[d,f]	755	6,926,384	399,100
1960-65	4,090,216	630	4,090,846	360,976
1955-60[g]	3,110,503	540	3,111,043	326,124
1950-55	2,233,631	509	2,234,140	289,620
1945-50	1,316,653[d]	615	1,317,268	270,231
1940-45	665,100[d]	303	665,403	179,067
1935-40	426,422[d]	518[h]	426,940	186,473[i]
1933-35	89,661[d]	282	89,943	185,748

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, and the Fiscal Recovery Fund.
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.
c. As of December 31 for each fiscal year.
d. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Effective July 1, 1935, the tax rate was increased to 3 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. 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. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective 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. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. 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.
e. Effective July 15, 1991, 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.
f. 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.
g. 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.
h. 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.
i. 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.