## TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2007-08

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

a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to $16,418,897 in 2007-08.
b. Includes any administrative cost adjustment made during the fiscal year.
c. Includes the 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 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.

NOTE: Excludes distributions to special districts; see Table 22B.