

TAXES AND FEES ADMINISTERED* BY THE CALIFORNIA STATE BOARD OF EQUALIZATION, 2008-09

TAX PROGRAM	YEAR STARTED	WHAT IS TAXED	WHO PAYS: NUMBER OF REGISTRANTS AS OF JUNE 30, 2009	TAX RATE	08-09 REVENUES/ CHANGE FROM 07-08	FUND ALLOCATION— HOW FUNDS ARE USED		
PROPERTY TAXES								
Private Railroad Car Tax	1938	Private railcars operated within California	Railcar owners: 225	1.097% of assessed value	\$6.0 million -1.1%	General Fund		
Timber Yield Tax	1977	Timber harvested for forest products	Timber owners: 1,633	2.9% of immediate harvest value	\$6.9 million -46.4%	Distributed to counties where timber was harvested		
SALES AND USE TAXES								
Sales and Use Tax	Sales tax—1933 Use tax—1935	Sales of tangible personal property; use or storage of property when sales tax not paid	Retailers of tangible personal property; purchasers, under certain circumstances: 857,271, representing 1,053,475 business locations	6.25% (state portion of 7.25% uniform statewide rate) 7.25% (state portion of 8.25% uniform statewide rate) effective 4-09	\$27.7 billion -9.4%	5.00% General Fund 6.00% General Fund effective 4-09 0.50% Local Revenue Fund		
					\$2.4 billion -13.0%	0.50% Local Public Safety Fund		
					\$1.2 billion -11.6%	0.25% Fiscal Recovery Fund		
Bradley-Burns Uniform Local Sales and Use Tax	1956	See above	See above	1% (local portion of uniform statewide rate indicated above)	\$5.0 billion -12.0%	0.75% County and incorporated city general funds 0.25% County transportation funds		
District Transactions and Use Tax	1970	See above; applies to transactions within special tax districts and certain shipments into them	See above; n/a	0.1% to 1% per tax	\$3.6 billion -10.6%	Special tax districts—transportation, hospitals, schools, libraries, open space, other		
SPECIAL TAXES AND FEES								
EXCISE TAXES	Cigarette and Tobacco Program	Cigarettes	1959	Cigarette distributions	Cigarette manufacturers: 19 Cigarette distributors: 110 Cigarette consumers who buy directly from out-of-state vendors: 1,309	87¢ per pack	\$918.2 million -3.8%	2¢ Breast Cancer Fund 10¢ General Fund 25¢ Special Fund 1—see below 50¢ Special Fund 2—see below
		Tobacco Products	1989	Distribution of tobacco products, including cigars, chewing tobacco, pipe tobacco, and snuff. Requires licensing of manufacturers, distributors, wholesalers, and retailers of cigarette and tobacco products	Tobacco products distributors: 560; Tobacco products manufacturers and importers: 74	45.13% of the wholesale cost	\$85.5 million -5%	Special Fund 1: 35% hospital services, 20% health education, 10% physician services, 5% research, 5% public resources, 25% not allocated Special Fund 2: Early childhood development, 20% state, 80% counties
		Cigarette and Tobacco Products Licensing Program	2004	The activity of selling cigarettes and tobacco products in California	Cigarette manufacturers and importers: 30; cigarette and tobacco product distributors: 578; wholesalers: 444; and retailers: 37,615. Tobacco product manufacturers and importers: 74	Sales of cigarette and tobacco products require license fees. License fees depend on type of product and license required	\$1.9 million -2.0%	Cigarette and Tobacco Products Compliance Fund—tobacco sales licensing, inspection, and related activities
	Energy Resources Surcharge	1975	Use of electricity	Electrical energy consumers and utilities: 95	\$0.0022 per kilowatt hour (twenty-two hundredths of a mill)	\$57.0 million +0%	Energy Resources Programs Account—ongoing energy programs and projects	
	Emergency Telephone Users Surcharge	1977	Charges for intrastate telephone communication and Voice over the Internet Protocol (VoIP) services that provide access to the 911 emergency system	Telephone users, paid through telephone service suppliers: 459	0.50% of charges for services	\$107.8 million +3.9%	Local entities—operation of the 911 emergency system	
	Alcoholic Beverage Tax	1933	Sale of alcoholic beverages	Persons manufacturing, selling, or importing alcoholic beverages: 6,079	(All rates per gallon) Distilled spirits 100 proof or lower – \$3.30 over 100 proof – \$6.60 Beer and wine – \$0.20 Champagne and sparkling wine – \$0.30	\$324.0 million -1.0%	General Fund—education, public safety, health and social services programs, resource management, other	
	Insurance Tax	1911	Gross premiums, ocean marine insurance underwriting profits, title insurance company income	Insurance companies: 2,003 Surplus line brokers: 512	5.00% ocean marine 2.35% all others	\$1.9 billion -3.6%	General Fund	
	Natural Gas Surcharge	2001	Natural gas used by customers of a public utility gas corporation or interstate pipeline	Gas utility companies: 8 Gas consumers: 4	Varies, depending on utility's service area and program costs	\$448.1 million +12.0%	Programs for low-income assistance, energy conservation, and related purposes	
FUEL TAXES	Diesel Fuel Tax	1995	Diesel fuel, upon removal from the terminal rack, importation into the state, or sale	Suppliers of diesel fuel: 261 suppliers; 31,878 other accounts	18¢ per gallon	\$523.3 million -11.2%	Highway Users Tax Account—to construct and maintain public roads and mass transit systems	
	Interstate User Tax	1995	Diesel fuel used to operate qualified motor vehicles on California highways	Motor carriers who use diesel fuel in interstate operations: 23,732	36.6¢ per gallon effective 1-08 43.7¢ per gallon effective 1-09	\$85.3 million +1.3%	Included with revenue for diesel fuel tax Highway Users Tax Account, above	
	Use Fuel Tax	1937	Vehicular use of liquid natural gas, compressed natural gas (CNG), and certain other fuels	Owners and operators of vehicles powered by covered fuels, use fuel vendors: 1,029	6–18¢ per gallon of fuel (varies by type), 7¢ per 100 cubic feet of CNG, or annual fee based on vehicle weight	Included with revenue for diesel fuel tax	Highway Users Tax Account, above	
	Motor Vehicle Fuel Tax	2002 ¹	Gasoline, upon removal from the terminal rack, importation into the state, or sale	Gasoline suppliers: 130 suppliers; 141 other accounts	18¢ per gallon	\$2.7 billion -4.5%	State Transportation Fund—to construct and maintain public roads and mass transit systems	
	Aircraft Jet Fuel Tax	1969	Sales of jet fuel to jet fuel users	Jet fuel dealers: 237	2¢ per gallon	\$2.5 million -18.7%	State Transportation Fund, Aeronautics Account—airport programs	
	Underground Storage Tank Maintenance Fee	1989	Storage of petroleum products in underground tanks	Owners of underground fuel storage tanks: 7,526	1.4¢ per gallon effective 1-06	\$224.2 million -8.0%	Underground Storage Tank Clean-up Fund—to ensure clean-up of leaking underground petroleum storage tanks	
	Childhood Lead Poisoning Prevention Fee	1993	Motor vehicle fuel; architectural coatings; lead releases into California air	The petroleum industry, the architectural coatings industry, and facilities reporting releases of lead into the air: 947	Re-established each reporting period	\$18.8 million -47.2%	Childhood Lead Poisoning Prevention Fund—to support lead poisoning prevention program for children	
	Oil Spill Response, Prevention, and Administration Fees	Oil Spill Prevention and Administration Fee	1991	Crude oil and petroleum products received at marine terminals in California or moved through pipelines in marine waters in California	Marine pipeline operators; owners of crude oil and petroleum products received at marine terminals: 34	5¢ per barrel effective 1-20-03	\$26.9 million -3.9%	Oil Spill Prevention and Administration Fund—to support oil spill prevention programs and studies of spill effects, prevention, and response
		Oil Spill Response Fee	1991	Petroleum products received at marine terminals, moved through pipelines in marine waters, or received at refineries in California	Owners of petroleum products received at marine terminals, marine pipeline operators, oil refineries: 29	25¢ per barrel	No fees collected in 2008-09; \$50 million Oil Spill Response Trust Fund is at maximum	Oil Spill Response Trust Fund—pays for response to and cleanup of marine oil spills; related wildlife care; spill-related damages
	ENVIRONMENTAL FEES	Hazardous Substances Tax	Environmental Fee	1989	Activity by certain types of organizations	Businesses and organizations with at least 50 employees, in industry groups that use, generate, store, or conduct activities relating to hazardous materials: 51,179	\$284–\$13,556 per year, based on the number of workers employed in California more than 500 hours annually	\$42.7 million +3.6%
Activity Fee			1989	Applications and modification requests for hazardous waste permits	Hazardous waste activity applicants: n/a	Varies according to activity requested	\$3 million -59.1%	Hazardous Waste Control Account for regulation of hazardous waste management
Generator Fee			1986	Generation of hazardous waste at a specific site	Generators of hazardous waste who do not pay a facility fee: 6,187	\$200–\$80,140 based on amount of waste generated	\$24.7 million +15.0%	Hazardous Waste Control Account, above
Disposal Fee			1985	Hazardous waste disposed of by depositing on, or into, land	Hazardous waste disposal facilities: 9	Rates per ton vary, depending on waste category, volume, and disposal method	\$6.5 million -19.4%	Hazardous Waste Control Account, above
Facility Fee			1986	Storage, treatment, or disposal of hazardous waste	Hazardous waste facilities: 201	Varies according to size and type of facility	\$5.0 million -4.1%	Hazardous Waste Control Account, above
Occupational Lead Poisoning Prevention Fee		1991	Industrial activity by employers in certain industrial classifications	Employers with 10 or more employees in industries with documented evidence of potential occupational lead poisoning: 16,722	\$292–\$3,355 per year, based on the number of employees and industrial classification	\$3.4 million +3.0%	Occupational Lead Poisoning Prevention Account—to support lead poisoning prevention program	
Electronic Waste Recycling Fee		2005	Certain new or refurbished televisions, computer monitors, laptop computers, and other devices (referred to as Covered Electronic Devices (CEDs))	Retailers of new or refurbished CEDs, purchasers under certain circumstances: 13,530	Fee ranges from \$8.00 to \$25.00 imposed on the retail sale to consumers depending on the viewable size of the video display, measured diagonally	\$108.0 million +34.4%	Electronic Waste and Recovery Recycling Account—to fund electronic waste recycling programs that, over time, will reduce the amount of hazardous waste in landfills	
Marine Invasive Species Fee ²		2000	Ships entering California with ballast water from outside a defined coastal zone	Owners and operators of vessels arriving in California ports: 3,498	\$400 per qualifying vessel voyage \$625 per qualifying vessel voyage, effective 8-08	\$4.0 million +45.6%	Marine Invasive Species Control Fund—to support a program that addresses the introduction of non-native aquatic species into the state's waters	
California Tire Fee		1991	New tires purchased from a retailer	Person purchasing new tire; paid through tire retailers, purchasers under certain circumstances: 11,785	\$1.75 per tire	\$46.9 million -14.8%	California Tire Recycling Management Fund for recycling, disposal, and reuse of used tires; Air Pollution Control Fund for mitigation of air pollution from used tires	
Integrated Waste Management Fee		1989	Disposed waste, by volume	Solid waste landfill operators and wood waste facility operators: 182	\$1.40 per ton – solid waste \$0.75 per ton – wood waste	\$48.6 million -11.2%	Integrated Waste Management Account—landfill-related environmental programs	
Water Rights Fee	2004	Applications for, and annual renewals of, water rights permits and licenses	Holder of, and applicants for, water rights permits and licenses: 13,219	Set each reporting period	\$8.3 million +5.1%	Water Rights Fund for operation of the State Water Resources Control Board's Division of Water Rights		

* The Board has oversight of local property tax assessments through its County Assessment Standards Program, values public utilities and specific properties within its State-Assessed Property Program, and is responsible for reviewing Publicly-Owned Property Assessment disputes.

¹ Originally the Motor Vehicle Fuel License Tax, implemented in 1941.

² Known as the Ballast Water Management Fee through December 31, 2003. Administered under the Marine Invasive Species Fee Collection Law, effective January 1, 2004.