

Table 2
Administration
SUMMARY OF REVENUES FROM TAXES
ADMINISTERED BY THE STATE BOARD OF
EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	Revenue account	BOE or Non-		Yr-to-Yr Chg
		BOE	2014-15	
Alcoholic beverage taxes a/:	General Fund	BOE	\$357,390,000	0.9%
Taxes on beer and wine		BOE	168,887,000	1.0%
Taxes on distilled spirits		BOE	188,503,000	0.7%
Cigarette and tobacco products taxes a/:			837,444,000	-0.3%
Breast cancer research cigarette stamp tax	Breast Cancer Fund	BOE	20,526,000	1.3%
Children and families first cigarette stamp tax	CA Children and Families First	BOE	460,847,000	-0.3%
Cigarette and tobacco products licensing fee b/	Cigarette and Tobacco Products Compliance	BOE	1,808,000	-0.8%
Cigarette and tobacco products surtax	Cigarette and Tobacco Products Surtax	BOE	267,935,000	-0.4%
Cigarette tax	General Fund	BOE	86,327,000	-0.1%
Electrical Energy Tax	Energy Resources Surcharge	BOE	73,457,000	2.0%
Emergency Telephone Users' Surcharge	State Emergency Telephone Number Account	BOE	97,665,000	14.6%
Environmental taxes and fees			676,194,000	-8.5%
Childhood lead poisoning prevention	Childhood Lead Poisoning Prevention Fund	BOE	20,564,000	-5.6%
Electronic waste recycle	Electronic Waste Recovery and Recycling Account	BOE	59,376,000	3.1%
Fire prevention fee c/	State Responsibility Area Fire Prevention	BOE	81,860,000	-43.0%
Hazardous substances taxes and fees	Hazardous Waste Control Account; Toxic Substances Control Account	BOE	85,265,000	8.5%
Integrated Waste Management fees	Integrated Waste Management Account	BOE	44,602,000	3.1%
Marine invasive species control	Marine Invasive Species Control Fund	BOE	4,319,000	2.7%
Occupational lead poisoning prevention	Occupational Lead Poisoning Prevention Account	BOE	3,266,000	6.9%
Oil spill fees	Oil Spill Prevention and Administration Fund	BOE	42,140,000	35.7%
Tire recycling fee	California Tire Recycling Management Fund	BOE	56,365,000	6.4%
Underground storage tank fee	Underground Storage Tank Clean-up Fund	BOE	262,973,000	-9.1%
Water rights fee	Water Rights Fund	BOE	15,463,000	13.8%
Fuel Taxes and Fees:			5,745,044,000	-6.2%
Diesel and use fuel taxes d/	Highway Users Tax Account	BOE	368,127,000	3.2%
Motor vehicle fuel taxes	State Transportation Fund	BOE	5,376,917,000	-6.7%
Gasoline tax e/	State Transportation Fund	BOE	5,374,334,000	-6.8%
Jet fuel tax	State Transportation Fund, Aeronautics Account	BOE	2,583,000	1.0%
Insurance taxes f/	General Fund	Non-BOE	2,230,738,000	3.5%
Lumber Products Assessment g/	Timber Regulation and Forest Restoration Fund	BOE	35,366,000	-0.2%
Natural Gas Surcharge	Gas Consumption Surcharge Fund	BOE	550,925,000	2.1%
Property Taxes			1,280,338,000	26.0%
Local taxes on state-assessed properties h/	Counties	Non-BOE	1,261,819,000	26.3%
Private car taxes	General Fund	BOE	8,925,000	4.6%
Timber Yield Tax	Timber harvest counties	BOE	9,594,000	5.3%
Sales and use taxes and fees:			52,069,235,000	7.4%
Retail Sales Tax			50,600,175,000	5.4%
City and county taxes i/	Cities and counties general funds	BOE	4,747,161,000	2.3%
County transportation tax	County transportation funds	BOE	1,586,038,000	4.0%
Special district taxes	Special tax districts	BOE	5,823,144,000	2.6%
Fiscal recovery fund sales tax j/	Fiscal Recovery Fund	BOE	1,583,880,000	3.4%
Local Revenue Fund 2011 state sales tax k/	Local Revenue Fund 2011	BOE	6,210,057,000	5.5%
Local revenue fund state sales tax	Local Revenue Fund	BOE	3,179,652,000	2.5%
Public safety fund sales tax	Public Safety Fund	BOE	3,179,652,000	2.5%
State taxes f, l/	General Fund	BOE	24,277,827,000	7.8%
Fees m/	General Fund	BOE	12,763,000	-6.7%
Managed care sales tax n/	Children's Health and Human Services Special Fund	BOE	1,469,060,000	205.6%
Total Revenues			\$63,953,795,000	5.8%
Total BOE Revenues o/			\$60,461,238,000	5.5%

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Tax program	2013-14	Yr-to-Yr Chg	2012-13	Yr-to-Yr Chg	2011-12	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$354,315,000	-0.6%	\$356,551,000	3.0%	\$346,252,000	3.6%
Taxes on beer and wine	167,209,000	-1.1%	169,053,000	4.2%	162,198,000	2.4%
Taxes on distilled spirits	187,105,000	-0.2%	187,498,000	1.9%	184,054,000	4.7%
Cigarette and tobacco products taxes a/:	839,712,000	-3.7%	871,533,000	-3.3%	901,157,000	-1.1%
Breast cancer research cigarette stamp tax	20,270,000	-5.3%	21,409,000	-5.0%	22,540,000	-4.7%
Children and families first cigarette stamp tax	462,329,000	-3.8%	480,490,000	-3.6%	498,497,000	-1.3%
Cigarette and tobacco products licensing fee b/	1,822,000	7.4%	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and tobacco products surtax	268,907,000	-3.2%	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette tax	86,384,000	-4.1%	90,106,000	-5.2%	95,042,000	-1.0%
Electrical Energy Tax	72,033,000	0.5%	71,673,000	-3.4%	74,163,000	30.3%
Emergency Telephone Users' Surcharge	85,224,000	7.7%	79,152,000	-5.0%	83,313,000	-3.7%
Environmental taxes and fees	738,835,000	2.7%	719,416,000	8.8%	661,102,000	-7.0%
Childhood lead poisoning prevention	21,794,000	-10.4%	24,321,000	21.2%	20,070,000	1.2%
Electronic waste recycle	57,615,000	-33.7%	86,890,000	-21.2%	110,255,000	-29.5%
Fire prevention fee c/	143,500,000	90.8%	75,202,000	NA	-	-
Hazardous substances taxes and fees	78,553,000	8.3%	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management fees	43,276,000	5.8%	40,911,000	0.3%	40,790,000	-3.6%
Marine invasive species control	4,205,000	-7.1%	4,526,000	3.7%	4,364,000	-12.2%
Occupational lead poisoning prevention	3,057,000	-4.7%	3,207,000	1.7%	3,154,000	2.4%
Oil spill fees	31,057,000	-0.9%	31,337,000	10.4%	28,380,000	14.6%
Tire recycling fee	52,994,000	1.9%	51,983,000	6.1%	48,992,000	2.3%
Underground storage tank fee	289,197,000	-8.2%	314,880,000	-0.6%	316,898,000	-4.6%
Water rights fee	13,589,000	-0.3%	13,625,000	3.6%	13,153,000	61.9%
Fuel Taxes and Fees:	6,122,710,000	10.6%	5,536,122,000	-1.0%	5,592,013,000	-1.6%
Diesel and use fuel taxes d/	356,735,000	9.0%	327,175,000	-11.0%	367,499,000	-23.0%
Motor vehicle fuel taxes	5,765,975,000	10.7%	5,208,947,000	-0.3%	5,224,514,000	0.4%
Gasoline tax e/	5,763,417,000	10.7%	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet fuel tax	2,558,000	-3.2%	2,643,000	4.3%	2,534,000	6.3%
Insurance taxes f/	2,156,114,000	4.5%	2,063,818,000	3.8%	1,988,859,000	2.8%
Lumber Products Assessment g/	35,441,000 r/	142.1%	14,637,000	NA	-	-
Natural Gas Surcharge	539,741,000	-16.6%	647,505,000	0.2%	646,308,000	8.2%
Property Taxes	1,016,442,000	3.5%	981,682,000	1.9%	963,102,000	8.5%
Local taxes on state-assessed properties h/	998,800,000	3.4%	965,940,000	2.0%	947,000,000	8.3%
Private car taxes	8,529,000	8.1%	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	9,113,000	16.0%	7,855,000	-2.5%	8,061,000	24.4%
Sales and use taxes and fees:	48,487,497,000	8.5%	44,679,961,000	8.5%	41,196,804,000	-3.1%
Retail Sales Tax	48,006,801,000	7.4%	44,679,961,000	8.5%	41,196,804,000	-3.1%
City and county taxes i/	4,639,502,000	6.1%	4,373,939,000	9.1%	4,009,624,000	8.9%
County transportation tax	1,524,349,000	4.5%	1,458,207,000	9.7%	1,329,474,000	8.3%
Special district taxes	5,676,806,000	13.9%	4,986,206,000	9.2%	4,567,694,000	9.8%
Fiscal recovery fund sales tax j/	1,531,735,000	6.1%	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 state sales tax k/	5,884,731,000	6.7%	5,516,137,000	5.1%	5,247,531,000	NA
Local revenue fund state sales tax	3,102,388,000	6.4%	2,916,188,000	7.1%	2,722,030,000	10.6%
Public safety fund sales tax	3,102,391,000	6.4%	2,916,186,000	7.1%	2,721,846,000	10.6%
State taxes f, l/	22,531,214,000	7.0%	21,056,390,000	9.4%	19,242,348,000	-29.5%
Fees m/	13,684,000	7.4%	12,741,000	20.7%	10,560,000	399.0%
Managed care sales tax n/	480,697,000	NA	-	-	-	-
Total Revenues	\$60,448,064,000	7.9%	\$56,022,049,000	6.8%	\$52,453,072,000	-2.4%
Total BOE Revenues o/	\$57,293,150,000	8.1%	\$52,992,291,000	7.0%	\$49,517,213,000	-2.7%

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Tax program	2010-11	Yr-to-Yr Chg	2009-10	Yr-to-Yr Chg	2008-09	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$334,193,000	7.4%	\$311,253,000	-3.9%	\$323,954,000	-1.0%
Taxes on beer and wine	158,324,000	5.4%	150,171,000	-6.7%	160,953,000	2.1%
Taxes on distilled spirits	175,869,000	9.2%	161,083,000	-1.2%	163,001,000	-3.9%
Cigarette and tobacco products taxes a/:	911,322,000	-1.8%	928,007,000	-7.7%	1,005,615,000	-3.6%
Breast cancer research cigarette stamp tax	23,652,000	-2.1%	24,171,000	-6.0%	25,718,000	-2.6%
Children and families first cigarette stamp tax	504,963,000	-1.4%	512,104,000	-7.8%	555,404,000	-3.7%
Cigarette and tobacco products licensing fee b/	1,694,000	-4.8%	1,778,000	-6.1%	1,895,000	-2.0%
Cigarette and tobacco products surtax	285,019,000	-3.0%	293,769,000	-6.8%	315,344,000	-3.8%
Cigarette tax	95,994,000	-0.2%	96,184,000	-10.3%	107,254,000	-2.4%
Electrical Energy Tax	56,915,000	6.8%	53,300,000	-6.6%	57,049,000	0.0%
Emergency Telephone Users' Surcharge	86,507,000	-4.3%	90,349,000	-16.2%	107,795,000	3.9%
Environmental taxes and fees	710,604,000	2.0%	696,453,000	22.6%	567,936,000	-3.4%
Childhood lead poisoning prevention	19,830,000	-28.8%	27,852,000	48.5%	18,755,000	-47.2%
Electronic waste recycle	156,283,000	-11.1%	175,811,000	62.7%	108,044,000	34.4%
Fire prevention fee c/	-		-		-	
Hazardous substances taxes and fees	71,008,000	-7.1%	76,399,000	-3.4%	79,091,000	3.3%
Integrated Waste Management fees	42,295,000	0.9%	41,910,000	-13.7%	48,556,000	-11.2%
Marine invasive species control	4,970,000	15.5%	4,304,000	8.6%	3,964,000	45.6%
Occupational lead poisoning prevention	3,080,000	-15.4%	3,641,000	7.1%	3,399,000	3.0%
Oil spill fees	24,760,000	-2.2%	25,325,000	-5.7%	26,853,000	-3.9%
Tire recycling fee	47,908,000	5.2%	45,536,000	-2.8%	46,863,000	-14.8%
Underground storage tank fee	332,346,000	14.9%	289,174,000	29.0%	224,158,000	-8.0%
Water rights fee	8,124,000	25.0%	6,500,000	-21.2%	8,254,000	5.1%
Fuel Taxes and Fees:	5,683,361,000	79.4%	3,168,797,000	-1.1%	3,203,821,000	-5.7%
Diesel and use fuel taxes d/	477,456,000	-4.1%	497,654,000	-4.9%	523,326,000	-11.2%
Motor vehicle fuel taxes	5,205,905,000	94.9%	2,671,143,000	-0.3%	2,680,495,000	-4.5%
Gasoline tax e/	5,203,521,000	95.0%	2,668,891,000	-0.3%	2,678,003,000	-4.5%
Jet fuel tax	2,384,000	5.9%	2,252,000	-9.7%	2,492,000	-18.7%
Insurance taxes f/	1,934,385,000	2.6%	1,884,992,000	-2.7%	1,937,269,000	-3.6%
Lumber Products Assessment g/	-		-		-	
Natural Gas Surcharge	597,161,000	12.2%	532,303,000	18.8%	448,137,000	12.0%
Property Taxes	887,340,000	4.7%	847,511,000	0.5%	843,453,000	4.8%
Local taxes on state-assessed properties h/	874,658,000	4.3%	838,728,000	1.0%	830,536,000	5.7%
Private car taxes	6,201,000	6.6%	5,816,000	-3.8%	6,045,000	-1.1%
Timber Yield Tax	6,480,000	118.4%	2,967,000	-56.8%	6,872,000	-46.4%
Sales and use taxes and fees:	42,517,662,000	0.8%	42,165,819,000	5.6%	39,924,935,000	-10.1%
Retail Sales Tax	42,517,662,000	0.8%	42,165,819,000	5.6%	39,924,935,000	-10.1%
City and county taxes i/	3,681,279,000	4.9%	3,510,763,000	-6.0%	3,734,285,000	-11.7%
County transportation tax	1,228,097,000	5.0%	1,170,171,000	-6.1%	1,246,361,000	-12.8%
Special district taxes	4,161,245,000	5.3%	3,953,322,000	11.3%	3,551,907,000	-10.6%
Fiscal recovery fund sales tax j/	1,217,117,000	4.7%	1,161,938,000	-6.2%	1,239,366,000	-11.6%
Local Revenue Fund 2011 state sales tax k/	-		-		-	
Local revenue fund state sales tax	2,461,759,000	4.8%	2,348,068,000	-3.8%	2,439,721,000	-13.0%
Public safety fund sales tax	2,461,610,000	4.8%	2,348,068,000	-3.8%	2,439,721,000	-13.0%
State taxes f, l/	27,304,440,000	-1.3%	27,672,958,000	9.5%	25,273,188,000	-9.0%
Fees m/	2,116,000	297.9%	532,000	38.2%	385,000	-4.9%
Managed care sales tax n/	-		-		-	
Total Revenues	\$53,719,450,000	6.0%	\$50,678,783,000	4.7%	\$48,419,964,000	-8.9%
Total BOE Revenues o/	\$50,910,407,000	6.2%	\$47,955,063,000	5.0%	\$45,652,159,000	-9.3%

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Tax program	2007-08	Yr-to-Yr Chg	2006-07	Yr-to-Yr Chg	2005-06	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$327,270,000	-2.0%	\$333,806,000	4.9%	\$318,282,000	1.3%
Taxes on beer and wine	157,568,000	-7.0%	169,372,000	7.5%	157,627,000	0.6%
Taxes on distilled spirits	169,702,000	3.2%	164,434,000	2.4%	160,654,000	1.9%
Cigarette and tobacco products taxes a/:	1,042,797,000	-3.8%	1,084,103,000	-0.9%	1,093,789,000	0.2%
Breast cancer research cigarette stamp tax	26,400,000	-3.2%	27,273,000	-3.2%	28,161,000	-2.4%
Children and families first cigarette stamp tax	576,857,000	-4.4%	603,385,000	-1.3%	611,031,000	0.3%
Cigarette and tobacco products licensing fee b/	1,934,000	-11.4%	2,183,000	17.4%	1,859,000	-36.7%
Cigarette and tobacco products surtax	327,734,000	-2.4%	335,893,000	0.4%	334,713,000	1.2%
Cigarette tax	109,871,000	-4.8%	115,370,000	-2.2%	118,026,000	-0.9%
Electrical Energy Tax	57,040,000	1.2%	56,357,000	9.1%	51,638,000	-19.9%
Emergency Telephone Users' Surcharge	103,748,000	-7.5%	112,154,000	-14.3%	130,911,000	1.9%
Environmental taxes and fees	587,646,000	3.9%	565,423,000	1.0%	559,835,000	18.8%
Childhood lead poisoning prevention	35,544,000	281.8%	9,309,000	-6.6%	9,970,000	-16.2%
Electronic waste recycle	80,394,000	1.3%	79,344,000	1.3%	78,321,000	154.2%
Fire prevention fee c/	-	-	-	-	-	-
Hazardous substances taxes and fees	76,533,000	12.8%	67,850,000	2.5%	66,208,000	1.4%
Integrated Waste Management fees	54,680,000	-5.1%	57,609,000	-5.8%	61,171,000	8.3%
Marine invasive species control	2,722,000	-2.3%	2,786,000	-7.2%	3,001,000	-14.8%
Occupational lead poisoning prevention	3,299,000	5.3%	3,132,000	1.5%	3,086,000	3.2%
Oil spill fees	27,945,000	-0.4%	28,070,000	-2.4%	28,763,000	4.4%
Tire recycling fee	55,027,000	-6.0%	58,509,000	-2.4%	59,955,000	25.8%
Underground storage tank fee	243,649,000	-3.0%	251,095,000	3.9%	241,567,000	10.8%
Water rights fee	7,853,000	1.7%	7,719,000	-1.0%	7,793,000	11.9%
Fuel Taxes and Fees:	3,396,594,000	-0.8%	3,423,538,000	-0.1%	3,425,886,000	0.9%
Diesel and use fuel taxes d/	589,395,000	2.5%	574,874,000	4.4%	550,806,000	3.5%
Motor vehicle fuel taxes	2,807,199,000	-1.5%	2,848,664,000	-0.9%	2,875,079,000	0.4%
Gasoline tax e/	2,804,134,000	-1.5%	2,845,623,000	-0.9%	2,871,962,000	0.3%
Jet fuel tax	3,065,000	0.8%	3,042,000	-2.4%	3,118,000	21.4%
Insurance taxes f/	2,009,700,000	1.4%	1,982,588,000	-0.9%	2,001,281,000	1.4%
Lumber Products Assessment g/	-	-	-	-	-	-
Natural Gas Surcharge	400,030,000	-9.2%	440,430,000	27.2%	346,172,000	14.9%
Property Taxes	804,510,000	5.5%	762,865,000	0.9%	756,245,000	2.7%
Local taxes on state-assessed properties h/	785,570,000	6.0%	740,861,000	1.1%	733,150,000	2.5%
Private car taxes	6,110,000	-8.9%	6,703,000	-3.6%	6,950,000	5.7%
Timber Yield Tax	12,831,000	-16.1%	15,301,000	-5.2%	16,145,000	13.2%
Sales and use taxes and fees:	44,416,478,000	-1.5%	45,105,793,000	1.8%	44,300,734,000	6.8%
Retail Sales Tax	44,416,478,000	-1.5%	45,105,793,000	1.8%	44,300,734,000	6.8%
City and county taxes i/	4,228,650,000	-0.8%	4,264,888,000	1.5%	4,199,969,000	3.6%
County transportation tax	1,429,075,000	0.7%	1,419,150,000	1.3%	1,401,329,000	6.8%
Special district taxes	3,974,548,000	1.4%	3,918,005,000	4.7%	3,743,610,000	7.9%
Fiscal recovery fund sales tax j/	1,401,776,000	-0.3%	1,406,048,000	0.7%	1,395,801,000	17.5%
Local Revenue Fund 2011 state sales tax k/	-	-	-	-	-	-
Local revenue fund state sales tax	2,805,089,000	-1.6%	2,850,488,000	1.4%	2,811,773,000	6.7%
Public safety fund sales tax	2,805,089,000	-1.6%	2,850,488,000	1.4%	2,811,773,000	6.7%
State taxes f, l/	27,771,845,000	-2.2%	28,396,242,000	1.6%	27,936,047,000	6.7%
Fees m/	405,000	-16.0%	482,000	11.8%	431,000	1.4%
Managed care sales tax n/	-	-	-	-	-	-
Total Revenues	\$53,145,812,000	-1.3%	\$53,867,057,000	1.7%	\$52,984,773,000	6.1%
Total BOE Revenues o/	\$50,350,542,000	-1.6%	\$51,143,608,000	1.8%	\$50,250,342,000	6.3%

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ADMINISTERED BY THE STATE BOARD OF
EQUALIZATION,
By Fiscal Year, 2004-05 to 2014-15
(Modified accrual basis of accounting)

Tax program	2004-05	Yr-to-Yr Chg
Alcoholic beverage taxes a/:	\$314,275,000	0.5%
Taxes on beer and wine	156,612,000	-5.7%
Taxes on distilled spirits	157,663,000	7.5%
Cigarette and tobacco products taxes a/:	1,091,224,000	0.4%
Breast cancer research cigarette stamp tax	28,840,000	1.5%
Children and families first cigarette stamp tax	609,503,000	1.3%
Cigarette and tobacco products licensing fee b/	2,938,000	-84.1%
Cigarette and tobacco products surtax	330,887,000	3.0%
Cigarette tax	119,056,000	1.6%
Electrical Energy Tax	64,427,000	10.7%
Emergency Telephone Users' Surcharge	128,463,000	-5.6%
Environmental taxes and fees	471,177,000	11.3%
Childhood lead poisoning prevention	11,904,000	-10.8%
Electronic waste recycle	30,806,000	NA
Fire prevention fee c/	-	
Hazardous substances taxes and fees	65,314,000	1.5%
Integrated Waste Management fees	56,479,000	0.3%
Marine invasive species control	3,522,000	86.0%
Occupational lead poisoning prevention	2,990,000	10.7%
Oil spill fees	27,559,000	-17.0%
Tire recycling fee	47,651,000	43.6%
Underground storage tank fee	217,985,000	3.0%
Water rights fee	6,967,000	2.4%
Fuel Taxes and Fees:	3,396,928,000	0.8%
Diesel and use fuel taxes d/	532,063,000	6.2%
Motor vehicle fuel taxes	2,864,865,000	-0.2%
Gasoline tax e/	2,862,296,000	-0.2%
Jet fuel tax	2,569,000	17.4%
Insurance taxes f/	1,973,696,000	7.6%
Lumber Products Assessment g/	-	
Natural Gas Surcharge	301,376,000	14.8%
Property Taxes	736,443,000	-4.4%
Local taxes on state-assessed properties h/	715,600,000	-4.5%
Private car taxes	6,577,000	-0.9%
Timber Yield Tax	14,267,000	-1.6%
Sales and use taxes and fees:	41,475,086,000	9.0%
Retail Sales Tax	41,475,086,000	9.0%
City and county taxes i/	4,053,961,000	-15.9%
County transportation tax	1,312,438,000	8.9%
Special district taxes	3,469,334,000	12.6%
Fiscal recovery fund sales tax j/	1,187,425,000	NA
Local Revenue Fund 2011 state sales tax k/	-	
Local revenue fund state sales tax	2,635,571,000	7.9%
Public safety fund sales tax	2,635,803,000	7.9%
State taxes f,/l/	26,180,129,000	8.8%
Fees m/	425,000	16.5%
Managed care sales tax n/	-	
Total Revenues	\$49,953,096,000	7.9%
Total BOE Revenues o/	\$47,263,800,000	8.1%

Table 2 Administration

SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, By Fiscal Year, 2004-05 to 2014-15

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the taxes listed above are presented in the historical statistical table for each tax program.

Detail may not compute to total due to rounding

Footnotes

- a. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- b. Effective January 1, 2004.
- c. Effective July 1, 2011. Billings for fiscal year 2011-12 were issued beginning in August 2012.
- d. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Revenues collected under the International Fuel Tax Agreement (IFTA), implemented on January 1, 1996, are included. In addition, IFTA Decals and Licensing Fees are included.
- e. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline is imposed.
- f. Does not include amounts collected by the Department of Insurance.
- g. Effective January 1, 2013.
- h. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- i. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- j. Effective July 1, 2004, this 1/4 percent special tax was imposed.
- k. Effective July 1, 2011.
- l. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2011, the state sales tax rate was reduced to 3.9375 percent.
- m. Effective January 1, 2011, includes collection recovery costs.
- n. Effective July 1, 2013, through June 30, 2016, sales tax is imposed on sellers of Medi-Cal Managed Care Plans for the privilege of selling Medi-Cal related health care services at retail in California.
- o. Does not include insurance taxes revenues because most of the work involved is performed by the Insurance Commissioner, and does not include property tax revenues on state-assessed properties because the local taxes are billed and collected by the counties.