Sales & Use Tax Revenue - 2019 / 2020 Comparison

<table>
<thead>
<tr>
<th>Period</th>
<th>Revenue 2019</th>
<th>Revenue 2020</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1Q</td>
<td>$ 12.98 B</td>
<td>$ 13.2 B</td>
<td>+ 1.69%</td>
</tr>
<tr>
<td>2Q</td>
<td>$ 14.59 B</td>
<td>$ 12.48 B</td>
<td>- 14.48%</td>
</tr>
<tr>
<td>3Q</td>
<td>$ 14.06 B</td>
<td>$ 14.36 B</td>
<td>+ 2.16%</td>
</tr>
<tr>
<td>4Q (Prepay 1)</td>
<td>$ 4.17 B</td>
<td>$ 4.14 B</td>
<td>-0.66%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 45.81 B</strong></td>
<td><strong>$ 44.19 B</strong></td>
<td><strong>-3.53%</strong></td>
</tr>
</tbody>
</table>
Change in Reported Sales & Use Tax Revenue by Industry (Jan-Sept 2020)

Year-Over-Year Percent Change (2019 v. 2020)
Jan - Sept
Change in Reported Sales & Use Tax Revenue by Industry (3Q)

Q-3 2020: Large Businesses - Change by Industry

Data as of: 11/30/20
1. Based on 2020 Q3 tax return data (not cash receipts).
2. Reflects large businesses with a tax liability over $1 million.
## COVID-19 Relief
### Interest-Free Payment Plans

<table>
<thead>
<tr>
<th></th>
<th>Count</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Plans</td>
<td>9,334</td>
<td>$149.5 M</td>
</tr>
<tr>
<td>Total Payments Received</td>
<td></td>
<td>$42.1 M</td>
</tr>
<tr>
<td>Paid in Full</td>
<td>499</td>
<td>$4.5 M</td>
</tr>
<tr>
<td>Defaulted</td>
<td>358</td>
<td>$5.4 M</td>
</tr>
</tbody>
</table>
New Tax Relief Efforts

• Three-month extension on payments and returns originally due between December 1, 2020, and April 30, 2021.

• 12-month, interest free payment plans to defer payment of up to $50,000 in sales and use tax liability for 4Q20 and 1Q21.
3Q20 November Payment

- The overall distribution for 3Q20 (September-November) was nearly flat to that of the prior year same quarter. Current 3Q20 return payments were down about 1%, but the total distribution ended up higher as it included 1Q20 deferred payments and 2Q20 payment plans.

### 3Q 2020 (SEPTEMBER-NOVEMBER) TOTAL PAYMENTS

<table>
<thead>
<tr>
<th>TYPE</th>
<th>PRIOR TO 1Q 2020</th>
<th>1Q 2020</th>
<th>2Q 2020</th>
<th>3Q 2020</th>
<th>4Q 2020</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>LOCAL 1%</td>
<td>(6,450,724)</td>
<td>25,662,983</td>
<td>122,519,432</td>
<td>1,773,477,768</td>
<td>259,799</td>
<td>1,915,469,257</td>
</tr>
<tr>
<td>IN-LIEU</td>
<td>164,763</td>
<td>121,013</td>
<td>1,433,486</td>
<td>8,871,433</td>
<td>-</td>
<td>10,590,695</td>
</tr>
<tr>
<td>COUNTY 1/4%</td>
<td>(248,769)</td>
<td>6,927,621</td>
<td>35,870,673</td>
<td>438,896,299</td>
<td>58,002</td>
<td>481,503,825</td>
</tr>
<tr>
<td>DISTRICT TAX</td>
<td>17,234,348</td>
<td>38,396,578</td>
<td>194,168,321</td>
<td>2,327,937,910</td>
<td>345,513</td>
<td>2,578,082,671</td>
</tr>
</tbody>
</table>

### 3Q 2019 TOTAL PAYMENTS

<p>| | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>46,262,092</td>
<td>29,752,738</td>
<td>335,838,516</td>
<td>4,577,638,658</td>
<td>641,303</td>
<td>4,990,133,307</td>
</tr>
</tbody>
</table>

### DIFFERENCE

|                   | (35,562,474)     | 41,355,457   | 18,153,396   | (28,455,248) | 22,010       | (4,486,858)     |

| % CHANGE          | -77%             | 139%         | 5%           | -1%          | 3%           | 0%              |
# New Special Taxing Jurisdictions (STJs)

<table>
<thead>
<tr>
<th></th>
<th>Operative</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>April 1, 2021</td>
<td>July 1, 2021</td>
</tr>
<tr>
<td>City</td>
<td>31</td>
<td>17</td>
</tr>
<tr>
<td>County</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Extension</td>
<td>10</td>
<td>0</td>
</tr>
<tr>
<td>Totals</td>
<td>41</td>
<td>18</td>
</tr>
</tbody>
</table>
Have you looked at the CDTFA’s open data portal?
Open Data – Infographics
Sales and Use Tax Receipts

Sales and Use Tax Receipts

Total Since January 1st
$50.9bn
Percent Change From Prior Year
-3.4%

Total Since July 1st
$22.2bn
Percent Change From Prior Year
2.5%

Calendar Year-to-Date Total Tax Receipts

Fiscal Year-to-Date Total Tax Receipts

1. Represents cash receipts (not tax return data). Excludes DMV payments, FTB payments, and other adjustments.
2. Decline in April tax receipts is partly due to a Q1 filing extension of 3-months for small businesses, which could be recouped in the July 31st filing.
Open Data – Infographics Categories

- **Taxable Sales**
  - At CY Ending 12/31/2019
  - Total Taxable Transactions: $732.8bn
  - Year-Over-Year Change: 3.7%

- **Administration Data**
  - At FY Ending 6/30/2019
  - Total Revenue (All Programs): $73.9bn
  - Year-Over-Year Change: 5.0%

- **Sales & Use**
  - At FY Ending 6/30/2019
  - Total Revenue: $59.6bn
  - Year-Over-Year Change: 4.3%

- **Fuel**
  - At FY Ending 6/30/2019
  - Total Revenue: $6.4bn
  - Year-Over-Year Change: 8.9%

- **Insurers**
  - At CY Ending 12/31/2019
  - Total Assessed Amount: $2.4bn
  - Year-Over-Year Change: 3.7%

- **Cigarette & Tobacco**
  - At FY Ending 6/30/2019
  - Total Revenue: $2.1bn
  - Year-Over-Year Change: -1.7%

- **Local District**
  - At FY Ending 6/30/2020
  - Total Distributions: $18.4bn
  - Year-Over-Year Change: -0.0%

- **Alcoholic Beverage**
  - At FY Ending 6/30/2019
  - Total Revenue: $378.6M
  - Year-Over-Year Change: 2.4%

- **Environmental**
  - At FY Ending 6/30/2019
  - Total Revenue: $87.3M
  - Year-Over-Year Change: -4.2%

- **Timber**
  - At CY Ending 12/31/2019
  - Total Revenue: $6.2M
  - Year-Over-Year Change: -55.2%
Open Data – Infographics
Bradley Burns Allocations by County/ City

Microsoft Power BI
Open Data – Infographics
Transportation Allocations by County

- Alameda: $709,621,096
- Alpine: $722,427
- Amador: $10,426,330
- Butte: $75,678,100
- Calaveras: $8,815,838
- Colusa: $9,386,389
- Contra Costa: $372,736,097
- Del Norte: $5,869,262
- El Dorado: $50,931,469
- Fresno: $332,170,908
- Glenn: $9,378,517
- Humboldt: $47,115,975
- Imperial: $63,782,309
- Inyo: $5,280,646
- Kern: $347,678,289
- Kings: $36,908,796
- Lake: $13,951,897
- Lassen: $6,862,980
- Los Angeles: $3,562,541,120
- Madera: $37,075,488
- Marin: $116,712,468
- Mariposa: $4,586,643

Total County Transportation (1/4% Local Transportation Fund Tax) Allocations by Year

Total County Transportation (1/4% Local Transportation Fund Tax) Allocations by Quarter

Microsoft Power BI
Open Data – Infographics
Special Taxing Jurisdiction Allocations

Bradley Bums Allocations

County | Total Allocation
--- | ---
Alameda | $3,917,713,325
Amador | $27,991,160
Butte | $16,627,089
Calaveras | $836,220
Colusa | $4,983,797
Contra Costa | $1,290,223,483
Del Norte | $4,032,493
El Dorado | $51,570,976
Fresno | $1,053,979,305
Glenn | $3,539,240
Humboldt | $154,429,784
Imperial | $17,951
Calexico Hefferman Hospital District | $24,934,150
City of Calexico General Fund Transactions and Use Tax | $18,560,425
City of El Centro Transactions and Use Tax | $147,368,396
Imperial County Local Transportation Authority | $19,510,747
Inyo | $221,915,612
Kern | $4,469,554
Kings | $28,218,002
Lake | $2,647,260,847
Los Angeles | $37,447,260,847

County Transportation Allocations

Total Special Taxing Jurisdiction (Various Rate) Allocations by Year

Total Special Taxing Jurisdiction (Various Rate) Allocations by Quarter

Microsoft Power BI

CDTFA