

**Summary of State Tax Collections**  
(Excludes Departmental, Interest, and Miscellaneous Revenue)

	Per Capita Personal Income <sup>1/2/</sup>	State Tax Collections (Dollars in Millions)		Taxes per Capita <sup>1/</sup>		Taxes per \$100 of Personal Income <sup>3/</sup>	
		General		General		General	
		Fund	Total	Fund	Total	Fund	Total
1967-68	\$3,849	\$3,558	\$4,676	\$185.55	\$243.86	\$4.82	\$6.34
1968-69	4,165	3,963	5,173	203.94	266.21	4.90	6.39
1969-70	4,517	4,126	5,409	208.96	273.94	4.63	6.06
1970-71	4,778	4,290	5,598	214.08	279.36	4.48	5.85
1971-72	4,997	5,213	6,597	256.22	324.24	5.13	6.49
1972-73	5,402	5,758	7,231	279.72	351.28	5.18	6.50
1973-74	5,885	6,377	7,877	305.57	377.45	5.19	6.41
1974-75	6,480	8,043	9,572	379.85	452.06	5.86	6.98
1975-76	6,998	9,050	10,680	420.19	495.87	6.00	7.09
1976-77	7,712	10,781	12,525	491.48	570.98	6.37	7.40
1977-78	8,431	12,951	14,825	579.41	663.25	6.87	7.87
1978-79	9,460	14,188	16,201	621.30	709.45	6.57	7.50
1979-80	10,648	16,904	19,057	726.83	819.41	6.83	7.70
1980-81	11,840	17,808	20,000	748.80	840.97	6.32	7.10
1981-82	12,990	19,053	21,501	784.78	885.62	6.04	6.82
1982-83	13,564	19,567	22,359	788.83	901.39	5.82	6.65
1983-84	14,301	22,300	25,674	880.14	1,013.30	6.15	7.09
1984-85	15,628	25,515	29,039	988.34	1,124.85	6.32	7.20
1985-86	16,588	26,974	30,898	1,021.63	1,170.25	6.16	7.05
1986-87	17,371	31,331	35,368	1,158.18	1,307.41	6.67	7.53
1987-88	18,262	31,228	35,611	1,126.67	1,284.81	6.17	7.04
1988-89	19,336	35,647	40,613	1,255.49	1,430.39	6.49	7.40
1989-90	20,279	37,248	43,052	1,278.16	1,477.32	6.30	7.29
1990-91	21,350	36,828	43,556	1,229.90	1,454.58	5.76	6.81
1991-92	21,370	40,072	48,856	1,311.04	1,598.43	6.13	7.48
1992-93	21,953	39,197	48,230	1,256.80	1,546.43	5.72	7.04
1993-94	22,145	38,351	48,941	1,216.84	1,552.84	5.49	7.01
1994-95	22,589	41,099	50,648	1,292.83	1,593.22	5.72	7.05
1995-96	23,525	44,825	54,805	1,398.03	1,709.28	5.94	7.27
1996-97	24,643	47,955	58,400	1,480.87	1,803.40	6.01	7.32
1997-98	25,670	53,859	64,826	1,634.22	1,967.00	6.37	7.66
1998-99 <sup>p/</sup>	27,000	58,199	69,688	1,737.59	2,080.61	6.44	7.71
1999-00 <sup>e/</sup>	28,317	63,447	75,099	1,864.11	2,206.46	6.58	7.79
2000-01 <sup>e/</sup>	29,690	66,678	78,570	1,927.95	2,271.79	6.49	7.65

<sup>1/</sup> Per capita computations are based on July 1 populations estimates, benchmarked to the 1990 Census.

<sup>2/</sup> Personal income data are on a calendar year basis (e.g., 1999 for 1999-2000).

<sup>3/</sup> Taxes per \$100 personal income computed using calendar year personal income (e.g. 1999 income related to 1999-00 tax collections).

<sup>p/</sup> Preliminary.

<sup>e/</sup> Estimated.

**Outline of State Tax System as of  
January 1, 2000**

<b>Major Taxes and Fees</b>	<b>Base or Measure</b>	<b>Rate</b>	<b>Administering Agency</b>	<b>Fund</b>
<b>Alcoholic Beverage Excise Taxes:</b>				
Beer	Gallon	\$0.20	Equalization <sup>1</sup>	General
Distilled Spirits	Gallon	\$3.30	Equalization	General
Dry Wine	Gallon	\$0.20	Equalization	General
Sweet Wine	Gallon	\$0.20	Equalization	General
Sparkling Wine	Gallon	\$0.30	Equalization	General
Hard Cider	Gallon	\$0.20	Equalization	General
<b>Bank and Corporation:</b>				
General Corporation	Net income	8.84% <sup>2</sup>	Franchise <sup>3</sup>	General
Bank and Financial Corp.	Net income	10.84%	Franchise	General
Alternative Minimum Tax	Alternative Taxable Income	6.65% <sup>2</sup>	Franchise	General
<b>Tobacco:</b>				
Cigarette	Package	\$0.87 <sup>4</sup>	Equalization	Cigarette Tax, Cigarette and Tobacco Products Surtax, Breast Cancer Act, and Calif. Children and Families First Initiative
Other Tobacco Products	Wholesale price	61.53% <sup>5</sup>	Equalization	Cigarette and Tobacco Products Surtax
<b>Energy Resources Surcharge</b>	Kilowatt hours	\$0.0002	Equalization	Energy Resources Surcharge Fund
<b>Horse Racing License</b>	Amount wagered	% - 2.0%	Horse Racing Board	Fair & Expo <sup>6</sup> , Satellite Wagering <sup>7</sup> , Wildlife Restoration, and General
<b>Estate</b>	Taxable Federal estate	0.8-16.0%	Controller <sup>8</sup>	General
<b>Insurance</b>	Gross Premiums	2.35% <sup>9</sup>	Insurance Dept.	General
<b>Liquor license fees</b>	Type of license	Various	Alcoholic Beverage Control	General
<b>Motor Vehicle:</b>				
Vehicle License Fees	Market value	2.0% <sup>10</sup>	Motor Vehicle Dept	Motor Vehicle License Fee and Local Revenue <sup>11</sup>
Fuel—Gasoline	Gallon	\$0.18	Equalization	Motor Vehicle Fuel <sup>12</sup>
Fuel—Diesel	Gallon	\$0.18	Equalization	Motor Vehicle Fuel
Registration Fees	Vehicle	\$30.00	Motor Vehicle Dept	Motor Vehicle <sup>13</sup>
Weight Fees	Unladen weight	Various	Motor Vehicle Dept	State Highway <sup>14</sup>
<b>Personal Income</b>				
	Taxable income	1.0-9.3%	Franchise	General
Alternative Minimum Tax	Alternative Taxable Income	7.0%	Franchise	General
<b>Private Railroad Car</b>	Valuation	<sup>15</sup>	Equalization	General
<b>Sales and Use</b>	Receipts from sales or lease of taxable items	5.50% <sup>16</sup>	Equalization	General and Local Revenue

Source: State of California, Department of Finance

<sup>1</sup> State Board of Equalization.

<sup>2</sup> Minimum tax \$800 per year for existing corporations. Starting in 2000, new corporations are exempted from the minimum franchise tax for the first two years.

<sup>3</sup> Franchise Tax Board.

<sup>4</sup> This tax is levied at the combined rate of 10 cents per pack of 20 cigarettes for the General Fund, 25 cents per pack for the Cigarette and Tobacco Products Surtax, 2 cents per pack for the Breast Cancer Act, and 50 cents per pack for the California Children and Families First Trust Fund.

<sup>5</sup> A tax equivalent to the tax on cigarettes; rate reflects the 50 cents per pack established by the California Children and Families First Initiative.

<sup>6</sup> For support of county fairs and other activities.

<sup>7</sup> For construction of Satellite Wagering Facilities and health and safety repairs at fair sites.

<sup>8</sup> State Controller's Office

<sup>9</sup> Ocean marine insurance is taxed at the rate of 5 percent of underwriting profit attributable to California business. Special rates also apply to certain pension and profit sharing plans, surplus lines, and nonadmitted insurance.

<sup>10</sup> Beginning January 1, 1999, vehicle owners pay only 75 percent of the calculated tax and the remaining 25 percent (offset percentage) is paid by the General Fund Chapter 74, Statutes of 1999, increased the offset to 35 percent on a one-time basis for the 2000 calendar year.

<sup>11</sup> For return to cities and counties. Trailer coach license fees are deposited in the General Fund.

<sup>12</sup> For administrative expenses and apportionment to the State, counties and cities for highways, airports and small craft harbors.

<sup>13</sup> For support of State Department of Motor Vehicles, California Highway Patrol, other agencies and motor vehicle related programs.

<sup>14</sup> For state highways and State Department of Motor Vehicles administrative expense.

<sup>15</sup> Average property tax rate in the state during preceding year.

<sup>16</sup> Includes a 5 percent rate for the State General Fund and Public Transportation Account and a 0.50% rate to the Local Revenue Fund for realignment.

**Comparative Yield of State Taxes, 1970-71 through 2000-01**  
**Includes both General and Special Funds**  
(Dollars in Thousands)

Year Ending June 30	Sales and Use	Personal Income	Bank and Corporation (a)	Tobacco (b)	Estate Inheritance and Gift (c)	Insurance	Alcoholic Beverage (d)	Horse Racing (e)	Motor Vehicle Fuel (f)	Vehicle Fees (g)
1971	\$1,808,052	\$1,264,383	\$532,091	\$239,721	\$185,699	\$158,423	\$106,556	\$64,601	\$674,635	\$513,202
1972	2,015,993	1,785,618	662,522	247,424	220,192	170,179	112,091	69,380	712,426	547,845
1973	2,198,523	1,884,058	866,117	253,602	260,119	179,674	114,884	72,693	746,196	596,922
1974	2,675,738	1,829,385	1,057,191	258,921	231,934	201,697	119,312	78,289	742,702	644,448
1975	3,376,078	2,579,676	1,253,673	261,975	242,627	202,991	120,749	86,637	752,234	664,453
1976	3,742,524	3,086,611	1,286,515	268,610	316,648	241,224	125,313	96,117	766,555	749,936
1977	4,314,201	3,761,356	1,641,500	269,384	367,964	322,476	127,485	102,702	810,321	807,782
1978	5,030,438	4,667,887	2,082,208	273,658	365,092	387,560	132,060	111,591	850,181	924,410
1979	5,780,919	4,761,571	2,381,223	268,816	416,955	420,184	140,059	112,856	896,591	1,021,856
1980	6,623,521	6,506,015	2,510,039	290,043	465,611	446,228	138,940	127,002	852,752	1,096,640
1981	7,131,429	6,628,694	2,730,624	278,161	530,185	460,926	142,860	129,779	839,994	1,127,293
1982	7,689,023	7,483,007	2,648,735	276,824	482,300	454,984	139,523	119,626	833,446	1,373,354
1983	7,795,488	7,701,099	2,536,011	271,621	517,875	736,929	136,209	120,159	928,633	1,614,993
1984	8,797,865	9,290,279	3,231,281	263,231	236,452	457,490	137,433	141,001	1,213,167	1,906,290
1985	9,797,564	10,807,706	3,664,593	262,868	296,805	643,139	135,786	133,814	1,159,637	2,137,326
1986	10,317,930	11,413,040	3,843,024	258,141	252,810	839,939	132,262	131,592	1,194,172	2,515,295
1987	10,904,022	13,924,527	4,800,843	255,076	273,089	1,008,804	131,288	131,733	1,245,881	2,692,835
1988	11,650,531	12,950,346	4,776,388	250,572	304,148	1,158,321	128,734	132,208	1,293,254	2,966,334
1989	12,650,893	15,889,179	5,138,009	559,617	335,091	1,317,630	128,264	143,379	1,320,512	3,142,484
1990	13,917,771	16,906,568	4,965,389	787,076	388,527	1,167,684	128,524	147,920	1,349,146	3,305,711
1991	13,839,573	16,852,079	4,544,783	745,074	498,774	1,287,152	129,640	148,279	1,999,771	3,513,159
1992	17,458,521	17,242,816	4,538,451	726,064	446,696	1,167,307	321,352	130,042	2,457,229	4,369,862
1993	16,598,863	17,358,751	4,659,950	677,846	458,433	1,188,181	292,107	114,037	2,412,574	4,470,321
1994	16,857,369	17,402,976	4,809,273	664,322	552,139	1,196,921	275,797	118,215	2,547,633	4,518,795
1995	16,273,800	18,608,181	5,685,618	674,727	595,238	998,868	268,957	108,974	2,685,731	4,749,594
1996	17,466,584	20,877,687	5,862,420	666,779	659,338	1,131,737	269,227	106,057	2,757,289	5,009,319
1997	18,424,355	23,275,990	5,788,414	665,415	599,255	1,199,554	271,065	90,627	2,824,589	5,260,355
1998	19,548,574	27,927,940	5,836,881	644,297	780,197	1,221,285	270,947	81,930	2,853,846	5,660,574
1999	21,011,061	30,891,480	5,724,035	976,548	890,488	1,253,972	273,113	63,562	3,026,114	5,577,621
2000 *	22,456,806	34,461,000	6,092,000	1,296,800	937,000	1,277,000	273,800	34,886	3,091,957	5,177,570
2001 *	23,747,901	36,319,000	6,236,000	1,273,500	984,000	1,304,000	272,500	34,082	3,172,067	5,226,963

- (a) Includes the corporation income tax and, from 1989 through 1997, the unitary election fee.
  - (b) Proposition 99 (November 1988) increased the cigarette tax to \$0.35 per pack and added an equivalent tax to other tobacco products. The Breast Cancer Act added \$0.02 per pack effective 1/1/94. Proposition 10 (November 1998) increased the cigarette tax to \$0.87 per pack and added the equivalent of \$1.00 tax to other tobacco products.
  - (c) Proposition 6 (June 1982) repealed the inheritance and gift taxes and imposed an estate tax equal to the maximum allowable Federal estate tax credit effective for decedents dying on or after June 8, 1982.
  - (d) Alcoholic beverage excise taxes were significantly increased effective July 15, 1991.
  - (e) Beginning in 1988-89, includes revenues from satellite wagering that were not included in prior years.
  - (f) Motor vehicle fuel tax (gasoline), use fuel tax (diesel and other fuels), and jet fuel.
  - (g) Registration and weight fees, motor vehicle license fees, and other fees. Due to the offset program, 1998-99 vehicle license fee values reflect a 25 percent reduction for 1999. The values reflect a 35 percent reduction for 2000, and an assumed 35 percent reduction in 2001 as well.
- \* Estimated