



CDTFA

CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

League of California Cities – Municipal Finance Institute

December 7, 2020

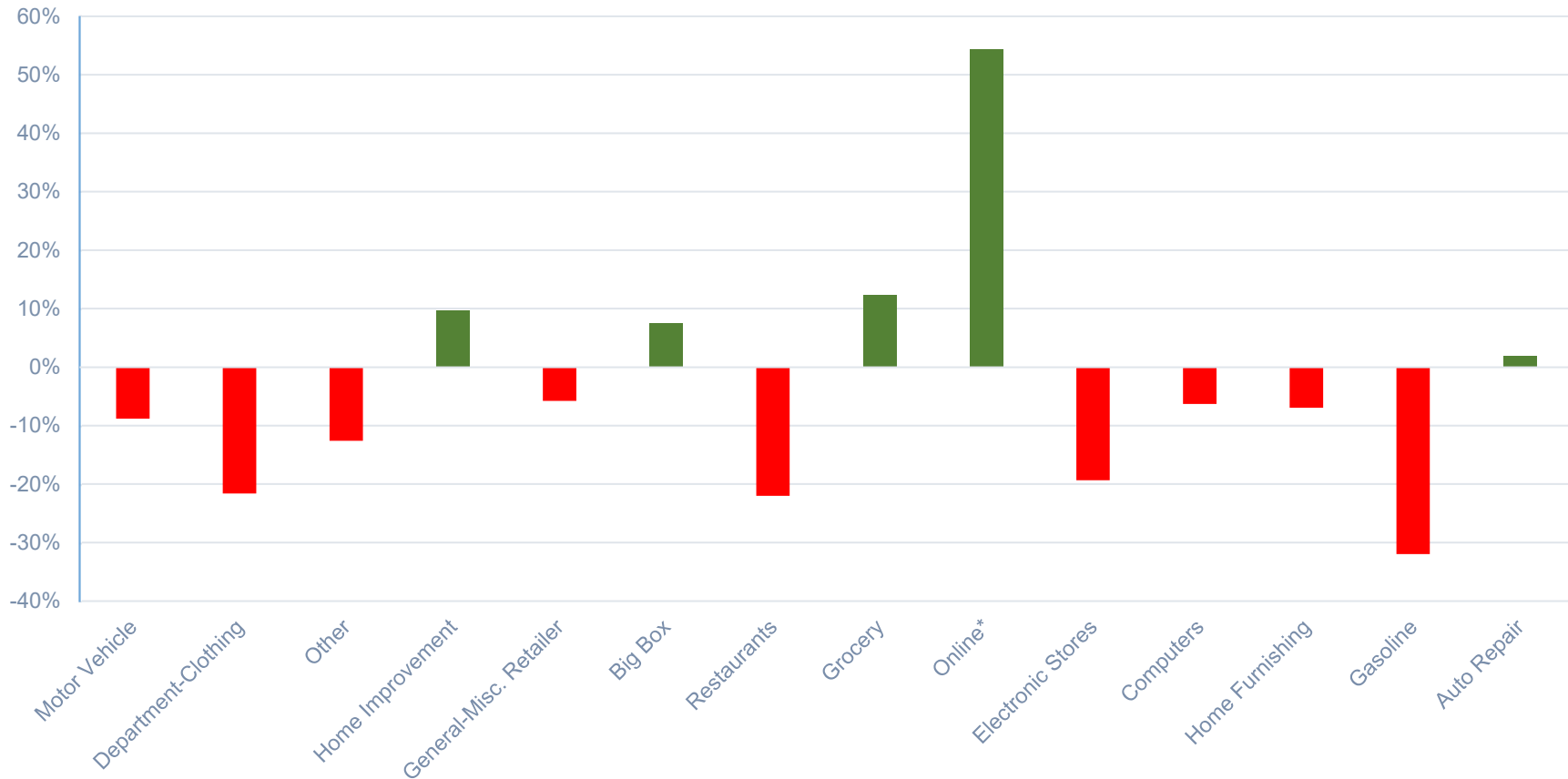
Sales & Use Tax Revenue - 2019 / 2020 Comparison

Period	Revenue 2019	Revenue 2020	% Change
1Q	\$ 12.98 B	\$ 13.2 B	+ 1.69%
2Q	\$ 14.59 B	\$ 12.48 B	- 14.48%
3Q	\$ 14.06 B	\$ 14.36 B	+ 2.16%
4Q (Prepay 1)	\$ 4.17 B	\$ 4.14 B	-0.66%
Total	\$ 45.81 B	\$ 44.19 B	-3.53%



Change in Reported Sales & Use Tax Revenue by Industry (Jan-Sept 2020)

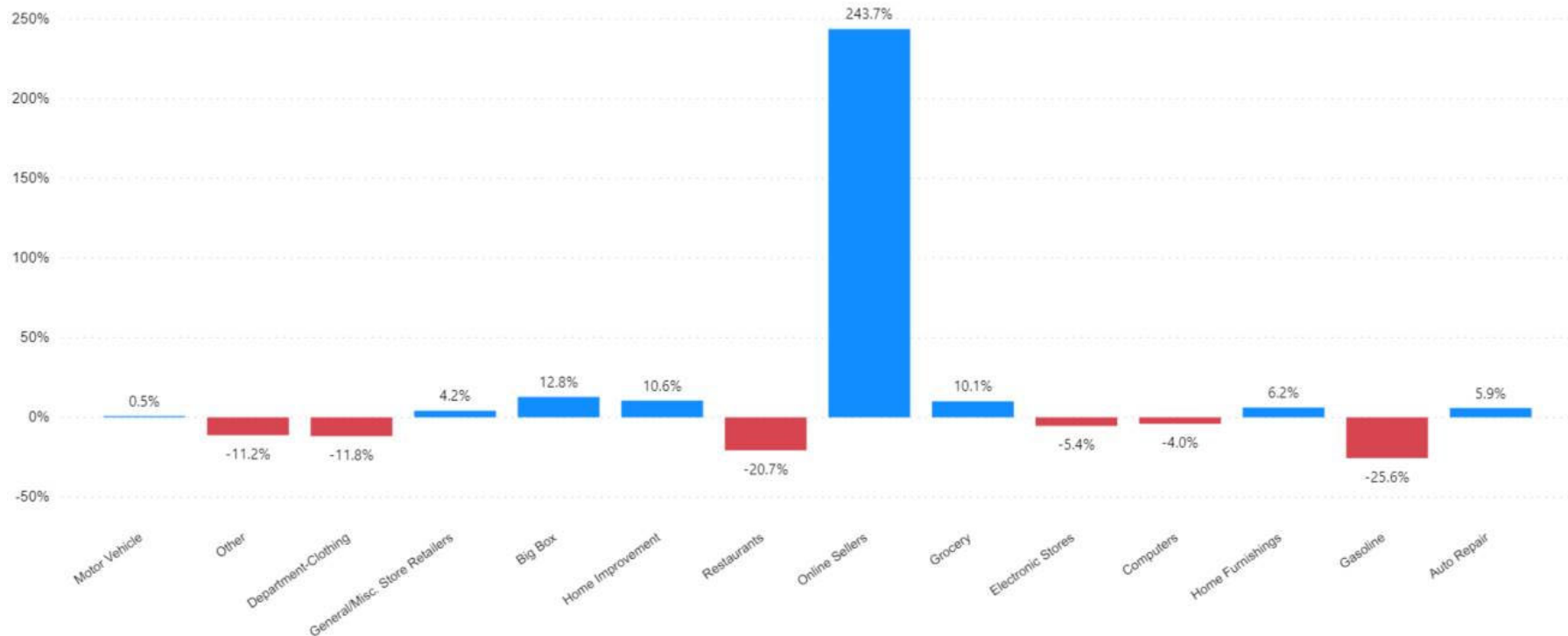
Year-Over-Year Percent Change (2019 v. 2020)
Jan - Sept



Change in Reported Sales & Use Tax Revenue by Industry (3Q)

Q-3 2020: Large Businesses - Change by Industry

Year-Over-Year Q3 Percent Change



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

	Count	Amount
Total Plans	9,334	\$149.5 M
Total Payments Received		\$ 42.1 M
Paid in Full	499	\$ 4.5 M
Defaulted	358	\$ 5.4 M



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

TYPE	PRIOR TO 1Q 2020	1Q 2020	2Q 2020	3Q 2020	4Q 2020	TOTAL
LOCAL 1%	(6,450,724)	25,662,983	122,519,432	1,773,477,768	259,799	1,915,469,257
IN-LIEU	164,763	121,013	1,433,486	8,871,433	-	10,590,695
COUNTY 1/4%	(248,769)	6,927,621	35,870,673	438,896,299	58,002	481,503,825
DISTRICT TAX	17,234,348	38,396,578	194,168,321	2,327,937,910	345,513	2,578,082,671
TOTAL	10,699,618	71,108,195	353,991,913	4,549,183,410	663,313	4,985,646,449
3Q 2019 TOTAL PAYMENTS	46,262,092	29,752,738	335,838,516	4,577,638,658	641,303	4,990,133,307
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)

	Operative			Totals
	April 1, 2021	July 1, 2021	Future Dates	
City	31	17	5	53
County	0	1	0	1
Extension	10	0	0	10
Totals	41	18	5	64



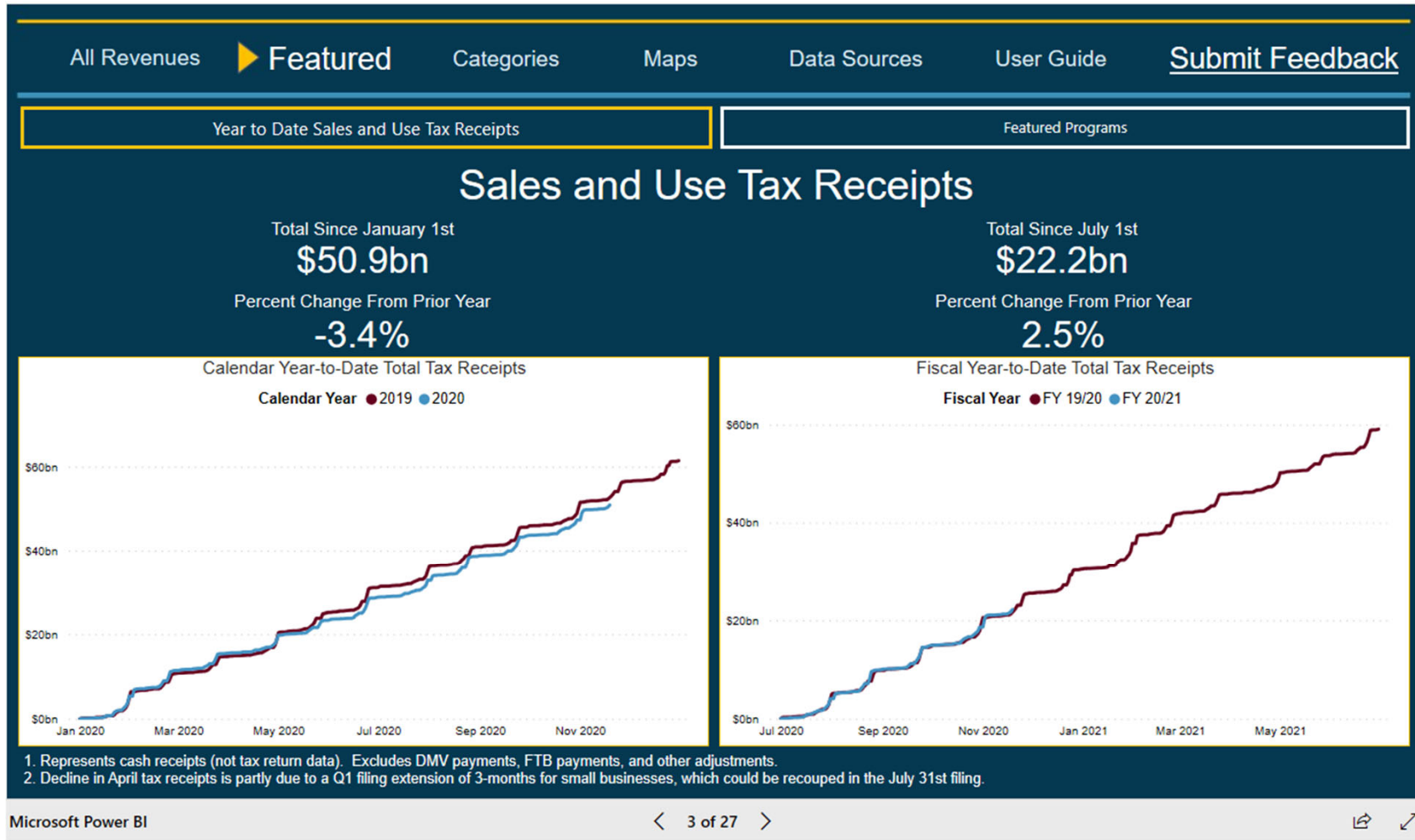
Open Data – Infographics (Poll)

Have you looked at the CDTFA's
open data portal?

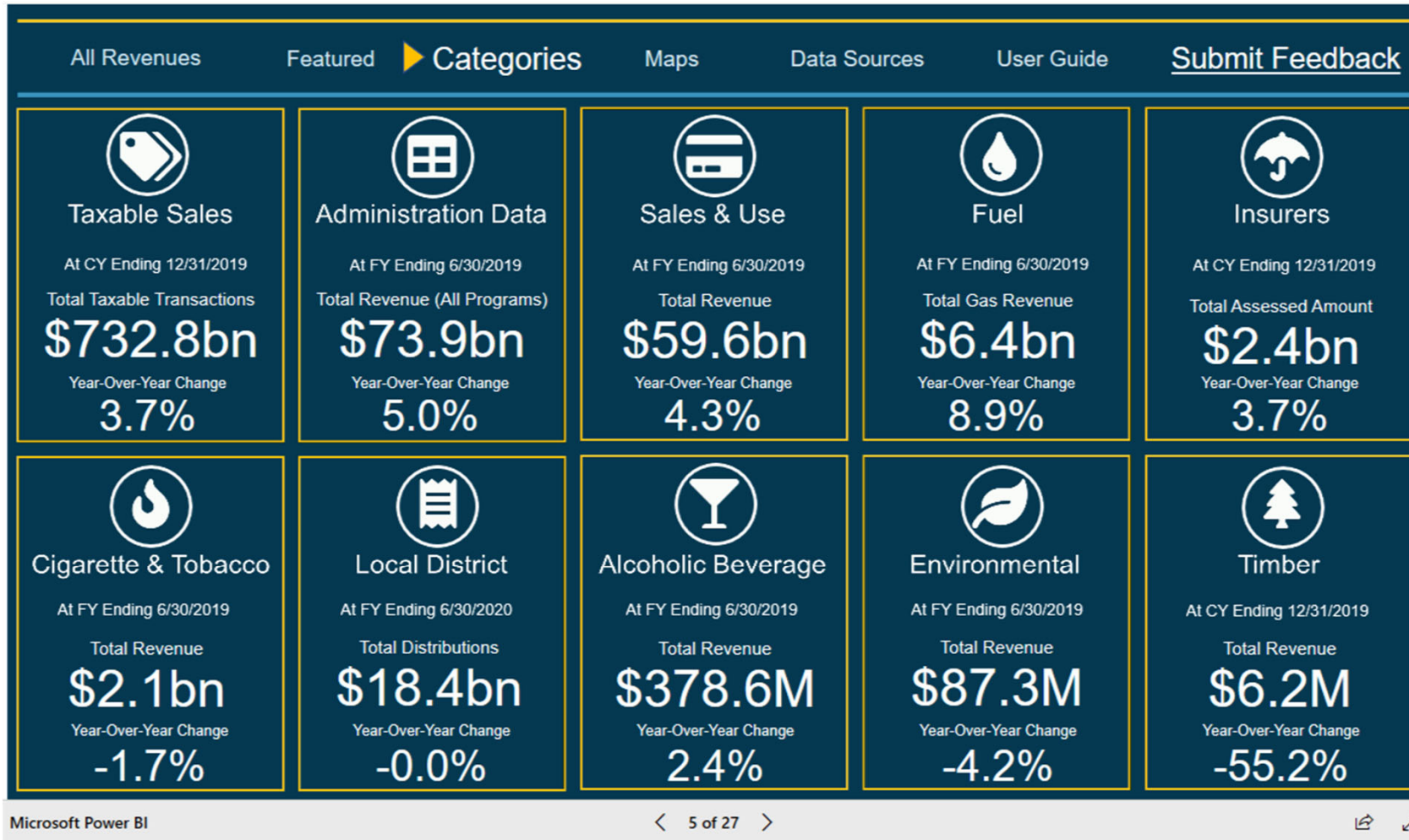


Open Data – Infographics

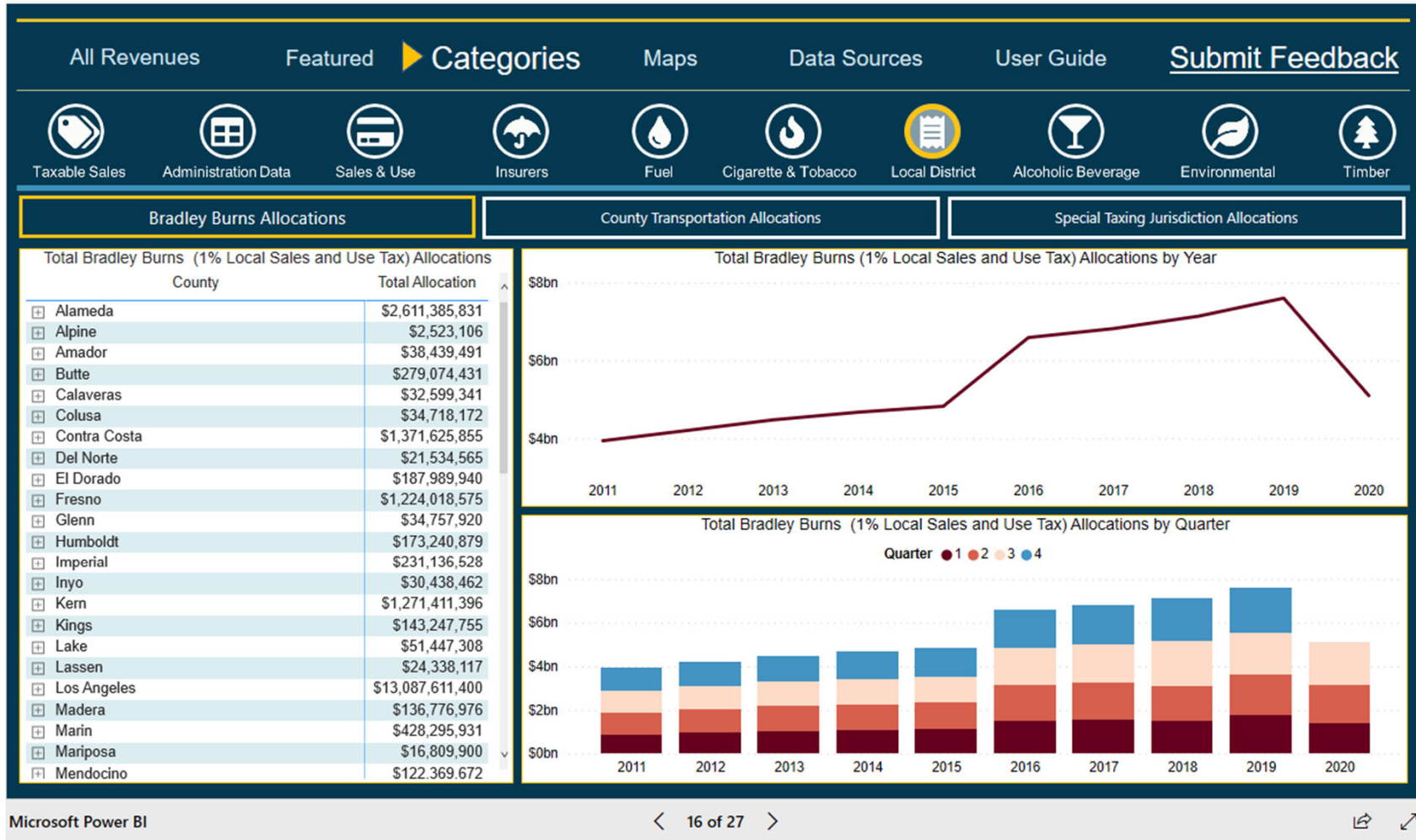
Sales and Use Tax Receipts



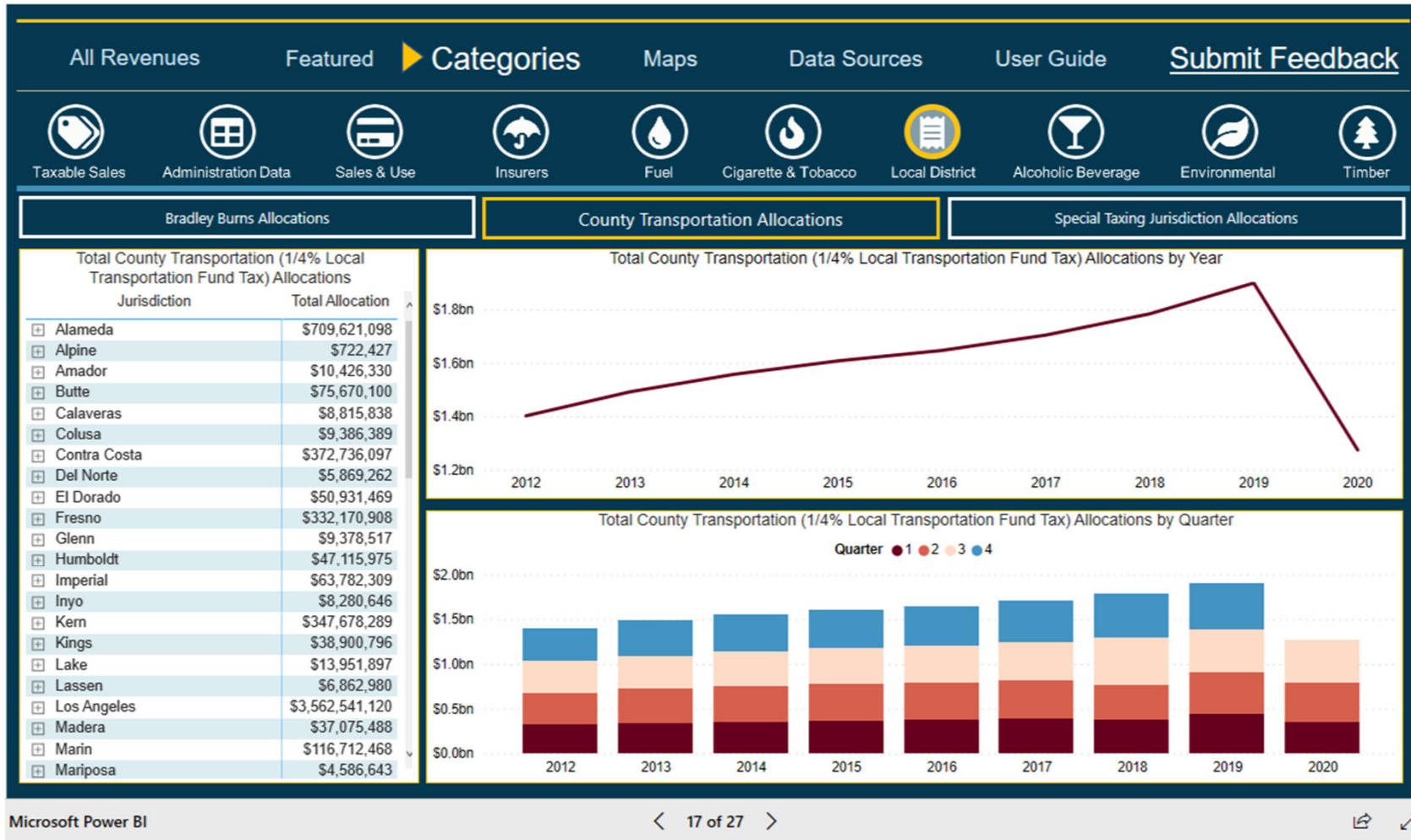
Open Data – Infographics Categories



Open Data – Infographics Bradley Burns Allocations by County/ City



Open Data – Infographics Transportation Allocations by County



Open Data – Infographics Special Taxing Jurisdiction Allocations

