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***Taxable Sales  
In California  
(Sales & Use Tax)***

***2015 First Quarter***

*Taxable Sales in California* is a quarterly report on retail sales activity in California, as measured by transactions subject to sales and use tax. The report includes data about statewide taxable sales by type of business as well as data about taxable sales in all California cities and counties.

The following factors should be considered when using these data:

1. Total taxable transactions do not necessarily indicate the gross sales of stores dealing in taxable items. Only sales subject to sales or use tax are tabulated; excluded are sales for resale, sales of nontaxable items such as food for home consumption and prescription medicines, and taxable sales disclosed by Board audits.
2. Some businesses dealing primarily in nontaxable activities, such as services, manufacturing, contracting, or wholesaling, either sell some merchandise that is subject to sales tax or use some items that were purchased ex-tax and on which use tax must be paid. Such transactions are included in the tabulations.
3. Data are compiled by type of store but cannot be broken down by commodity.
4. Businesses are classified according to their principal line of merchandise or service.

Readers are invited to submit comments and suggestions designed to improve this publication to:

State Board of Equalization  
Research & Statistics Section  
450 N Street, MIC:67  
P.O. Box 942879  
Sacramento, CA 94279-0067

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# TAXABLE SALES IN CALIFORNIA

## FIRST QUARTER 2015

California taxable sales increased 4.0 percent in the first quarter of 2015, down from the 4.5 percent growth in the fourth quarter 2014. First quarter 2015 taxable sales totaled \$146.5 billion, \$5.7 billion more than taxable sales in the first quarter of 2014. Taxable sales rose much slower than the 6.7 percent gain in California personal income in the first quarter 2014. Taxable sales also did not keep pace with California gross domestic product, which increased 5.7 percent.

In constant dollar terms, first quarter 2015 taxable sales rose 6.3 percent, 2.3 percent faster than unadjusted growth. The California Taxable Sales Deflator, which measures the rate of change of all taxable sales in the state, declined 2.2 percent compared to the same quarter of 2014. A 30.7 percent decline in gas prices was responsible for the decrease in the deflator. Low inflation in other goods-selling sectors also contributed to the drop in prices. In contrast to the drop in prices for taxable goods, the California Consumer Price Index, which measures price changes of both taxable goods and nontaxable goods and services, rose 1.0 percent.

Taxable sales made by Retail Stores and Food Services grew at 4.4 percent, accounting for 68.9 percent of total taxable sales in the first quarter of 2015. Nonretail Outlets (all other outlets) grew at 3.1 percent, and comprised the remaining 31.1 percent. Nonretail taxable sales include items such as business equipment and construction materials.

Nonstore retailers (which include e-commerce sellers) led major retail groups with a 14.1 percent sales increase. Motor Vehicles and Parts had more taxable sales than any other retail business group, \$19.3 billion, followed by Food Services and Drinking Places at \$17.6 billion. These businesses also had strong growth, with sales rising 11.6 percent and 10.4 percent. Taxable sales of General Merchandise Stores advanced 3.8 percent, a bit below average growth. Gasoline Station taxable sales dropped 20.5 percent, reflecting dramatically falling gas prices.

Sales made by Building Materials, Furniture, and Clothing stores rose at above average rates of 9.7, 7.9, and 7.4 percent.

Regionally, growth ranged from a low of 1.9 percent to a high of 6.2 percent in the ten most populous counties.

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To see the expanded web version of the Taxable Sales Report, please visit [www.boe.ca.gov](http://www.boe.ca.gov). The Taxable Sales Report webpage, <http://www.boe.ca.gov/news/tsalescont15.htm>, contains detailed information by type of business for counties, cities, unincorporated areas, and unallocated sales.

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**Notice**

Beginning in 2015, the outlet counts in this report show the number of outlets that were active during the reporting period. Retailers that operate part-time are now tabulated with store retailers. Industry-level data for 2015 are not comparable to that of prior years; therefore, we will not publish year-over-year percentage changes until 2016.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FIRST QUARTER 2015

2012 NAICS	Type of business	Number of outlets	Taxable transactions		Per capita taxable transactions a/
			Amount	Percent of total	
<b>Retail and Food Services</b>					
<b>441</b>	<b>Motor Vehicle and Parts Dealers</b>	<b>36,095</b>	<b>\$19,318,417,979</b>	<b>13.19</b>	<b>\$496.52</b>
44111	New Car Dealers	2,602	14,245,901,606	9.73	366.15
44112	Used Car Dealers	8,088	2,272,913,801	1.55	58.42
4412	Other Motor Vehicle Dealers	3,042	904,760,006	.62	23.25
4413	Automotive Parts, Accessories and Tire Stores	22,363	1,894,842,566	1.29	48.70
<b>442</b>	<b>Furniture and Home Furnishings Stores</b>	<b>21,095</b>	<b>2,809,815,052</b>	<b>1.92</b>	<b>72.22</b>
4421	Furniture Stores	9,164	1,843,659,476	1.26	47.39
4422	Home Furnishings Stores	11,931	966,155,576	.66	24.83
<b>443</b>	<b>Electronics and Appliance Stores</b>	<b>27,220</b>	<b>3,649,152,047</b>	<b>2.49</b>	<b>93.79</b>
<b>444</b>	<b>Building Material and Garden Equipment and Supplies</b>	<b>18,678</b>	<b>7,938,923,396</b>	<b>5.42</b>	<b>204.05</b>
4441	Building Material and Supplies Dealers	11,994	7,224,207,321	4.93	185.68
4442	Lawn and Garden Equipment and Supplies Stores	6,684	714,716,075	.49	18.37
<b>445</b>	<b>Food and Beverage Stores</b>	<b>34,844</b>	<b>6,538,979,091</b>	<b>4.46</b>	<b>168.06</b>
44511	Supermarkets and Other Grocery Stores	11,245	4,535,990,655	3.10	116.58
44512	Convenience Stores	6,001	843,440,327	.58	21.68
4452	Specialty Food Stores	10,473	229,398,836	.16	5.90
4453	Beer, Wine, and Liquor Stores	7,125	930,149,273	.64	23.91
<b>446</b>	<b>Health and Personal Care Stores</b>	<b>33,998</b>	<b>2,936,233,663</b>	<b>2.00</b>	<b>75.47</b>
44611	Pharmacies and Drug Stores	6,786	1,710,649,635	1.17	43.97
44612-44619	Health and Personal Care Stores	27,212	1,225,584,028	.84	31.50
<b>447</b>	<b>Gasoline Stations</b>	<b>9,925</b>	<b>10,677,890,212</b>	<b>7.29</b>	<b>274.44</b>
<b>448</b>	<b>Clothing and Clothing Accessories Stores</b>	<b>105,567</b>	<b>8,404,492,206</b>	<b>5.74</b>	<b>216.01</b>
4481	Clothing Stores	80,219	6,616,248,405	4.52	170.05
4482	Shoe Stores	6,173	949,232,897	.65	24.40
4483	Jewelry, Luggage, and Leather Goods Stores	19,175	839,010,904	.57	21.56
<b>451</b>	<b>Sporting Goods, Hobby, Musical Instruments, Book Stores</b>	<b>37,061</b>	<b>2,578,721,575</b>	<b>1.76</b>	<b>66.28</b>
45111	Sporting Goods Stores	12,226	1,180,851,471	.81	30.35
45112-45114	Hobby, Toy and Musical Instrument Stores	13,104	898,496,811	.61	23.09
4512	Book Stores and News Dealers	11,731	499,373,293	.34	12.83
<b>452</b>	<b>General Merchandise Stores</b>	<b>26,193</b>	<b>11,733,394,937</b>	<b>8.01</b>	<b>301.57</b>
<b>453</b>	<b>Miscellaneous Store Retailers</b>	<b>190,535</b>	<b>4,613,642,735</b>	<b>3.15</b>	<b>118.58</b>
4531	Florists	6,440	141,683,563	.10	3.64
45321	Office Supplies and Stationery Stores	2,818	1,037,112,842	.71	26.66
45322	Gift, Novelty, and Souvenir Stores	34,955	353,543,834	.24	9.09
4533	Used Merchandise Stores	31,774	218,201,747	.15	5.61
4539	Other Miscellaneous Store Retailers	114,548	2,863,100,749	1.95	73.59
<b>454</b>	<b>Nonstore Retailers</b>	<b>48,678</b>	<b>1,991,216,068</b>	<b>1.36</b>	<b>51.18</b>
<b>722</b>	<b>Food Services and Drinking Places</b>	<b>106,806</b>	<b>17,647,456,984</b>	<b>12.05</b>	<b>453.57</b>
7223	Special Food Services	15,198	671,254,331	.46	17.25
7224	Drinking Places (Alcoholic Beverages)	2,972	359,061,039	.25	9.23
722511	Full-Service Restaurants	34,807	9,112,458,786	6.22	234.21
722513-722515	Limited-Service Eating Places	53,829	7,504,682,828	5.12	192.88
	<b>Total Retail and Food Services</b>	<b>696,695</b>	<b>\$100,838,335,945</b>	<b>68.85</b>	<b>\$2,591.74</b>
<b>All Other Outlets</b>					
11	Agriculture, Forestry, Fishing and Hunting	2,828	156,442,245	.11	4.02
21	Mining, Quarrying, and Oil and Gas Extraction	469	173,852,614	.12	4.47
22	Utilities	717	309,240,808	.21	7.95
23	Construction	16,527	2,360,672,207	1.61	60.67
31 - 33	Manufacturing	65,502	9,596,166,357	6.55	246.64
42	Wholesale Trade	110,704	16,602,688,126	11.34	426.72
48 - 49	Transportation and Warehousing	4,805	393,148,495	.27	10.10
51	Information	8,951	2,272,879,057	1.55	58.42
52	Finance and Insurance	2,880	373,084,463	.25	9.59
53	Real Estate and Rental and Leasing	20,639	5,259,320,410	3.59	135.17
54	Professional, Scientific, and Technical Services	47,314	1,244,659,019	.85	31.99
55	Management of Companies and Enterprises	121	8,625,272	.01	0.22
56	Administrative and Support and Waste Management and Remediation Services	15,201	725,145,644	.50	18.64
61	Educational Services	8,750	241,982,327	.17	6.22
62	Health Care and Social Assistance	8,867	314,989,852	.22	8.10
71	Arts, Entertainment, and Recreation	13,499	705,679,047	.48	18.14
721	Accommodation	2,732	997,402,808	.68	25.64
81	Other Services (except Public Administration)	74,344	2,088,406,709	1.43	53.68
92	Public Administration	1,529	110,991,264	.08	2.85
Others	Others	251	1,679,346,140	1.15	43.16
	<b>Total All Other Outlets</b>	<b>406,630</b>	<b>\$45,614,722,864</b>	<b>31.15</b>	<b>\$1,172.38</b>
	<b>Total All Outlets</b>	<b>1,103,325</b>	<b>\$146,453,058,809</b>	<b>100.00</b>	<b>\$3,764.12</b>

NOTE: Detail may not compute to total due to rounding.

a/ Per capita taxable sales were derived by dividing first quarter 2015 self-assessed taxable sales by the population estimates of the State Department of Finance for January 1, 2015.

**TABLE 2. TAXABLE SALES, BY COUNTY, FIRST QUARTER 2015**

County	Number of outlets				Taxable transactions			
	Incorporated cities	Outside		Total	Incorporated cities	Outside		Total
		incorporated cities	Unallocated			incorporated cities	Unallocated b/	
Alameda	42,299	2,276	139	44,714	\$5,695,138,000	\$187,729,918	\$891,684,967	\$6,774,552,885
Alpine	0	81	0	81	0	3,736,183	7,548,692	11,284,875
Amador	698	748	13	1,459	29,548,298	54,746,517	13,981,658	98,276,473
Butte	5,164	1,979	25	7,168	565,356,778	69,124,245	91,129,647	725,610,670
Calaveras	208	1,437	20	1,665	15,072,805	46,011,398	14,377,404	75,461,607
Colusa	360	243	4	607	44,335,197	36,853,118	11,037,222	92,225,537
Contra Costa	20,568	2,909	49	23,526	2,910,747,428	205,684,817	500,295,477	3,616,727,722
Del Norte	263	287	8	558	24,624,788	17,642,683	12,075,851	54,343,322
El Dorado	1,814	4,626	60	6,500	160,496,573	220,355,983	73,307,558	454,160,114
Fresno	16,356	3,113	387	19,856	2,498,927,830	347,866,004	366,386,022	3,213,179,856
Glenn	597	326	3	926	46,589,583	16,222,609	14,449,650	77,261,842
Humboldt	2,953	1,981	70	5,004	290,001,123	104,103,333	47,908,924	442,013,380
Imperial	3,057	462	27	3,546	429,931,152	70,545,133	70,007,020	570,483,305
Inyo	414	355	6	775	32,880,380	22,985,233	39,815,058	95,680,671
Kern	12,068	5,861	273	18,202	2,054,503,302	951,650,768	436,240,889	3,442,394,959
Kings	1,814	394	47	2,255	263,799,418	39,241,141	57,075,010	360,115,569
Lake	633	1,235	26	1,894	54,270,709	50,170,866	18,088,548	122,530,123
Lassen	338	352	5	695	28,589,749	17,384,557	15,302,374	61,276,680
Los Angeles	282,199	17,584	1,357	301,140	30,001,008,851	1,311,975,447	3,974,951,070	35,287,935,368
Madera	1,389	1,522	79	2,990	190,044,473	106,727,839	59,458,893	356,231,205
Marin	9,109	1,706	75	10,890	910,520,621	75,224,837	139,646,335	1,125,391,793
Mariposa	0	684	12	696	0	27,658,517	6,028,827	33,687,344
Mendocino	1,562	2,300	70	3,932	163,421,135	107,098,185	35,513,071	306,032,391
Merced	2,895	1,005	71	3,971	413,955,036	183,941,384	87,264,971	685,161,391
Modoc	164	203	2	369	8,337,416	2,779,426	7,937,444	19,054,286
Mono	442	216	5	663	43,218,396	3,634,677	9,383,356	56,236,429
Monterey	8,066	3,174	63	11,303	1,074,656,832	192,068,989	150,268,972	1,416,994,793
Napa	4,358	1,997	32	6,387	441,897,822	195,459,745	82,627,263	719,984,830
Nevada	2,313	2,190	25	4,528	185,501,605	42,419,089	50,185,106	278,105,800
Orange	105,016	2,505	467	107,988	12,488,040,125	158,442,816	1,521,309,947	14,167,792,888
Placer	9,181	3,764	72	13,017	1,496,761,411	290,721,627	201,379,527	1,988,862,565
Plumas	103	1,185	3	1,291	2,929,593	20,659,572	13,884,125	37,473,290
Riverside	48,945	5,437	395	54,777	6,574,626,272	585,489,787	800,366,531	7,960,482,590
Sacramento	23,378	11,941	207	35,526	2,917,232,089	1,533,711,134	634,749,698	5,085,692,921
San Benito	1,024	384	8	1,416	78,560,250	30,255,124	21,516,723	130,332,097
San Bernardino	48,459	5,941	315	54,715	6,745,419,603	470,991,747	879,188,059	8,095,599,409
San Diego	82,667	12,732	777	96,176	10,497,719,542	663,613,816	1,570,766,150	12,732,099,508
San Francisco	30,741	0	55	30,796	3,565,599,493	0	701,893,159	4,267,492,652
San Joaquin	11,153	2,749	203	14,105	1,740,265,355	342,242,562	311,796,243	2,394,304,160
San Luis Obispo	7,031	3,885	74	10,990	769,807,996	199,564,296	126,605,246	1,095,977,538
San Mateo	19,621	1,805	81	21,507	2,729,803,141	317,165,355	483,935,772	3,530,904,268
Santa Barbara	10,660	3,020	123	13,803	1,214,646,768	146,038,082	180,293,355	1,540,978,205
Santa Clara	47,475	1,861	235	49,571	7,791,210,700	97,556,954	1,410,615,259	9,299,382,913
Santa Cruz	5,057	4,309	58	9,424	512,041,603	206,905,955	92,791,425	811,738,983
Shasta	5,121	2,708	16	7,845	520,066,277	68,788,312	67,425,490	656,280,079
Sierra	22	105	1	128	634,001	806,865	1,537,594	2,978,460
Siskiyou	1,452	800	49	2,301	76,107,003	14,746,345	28,347,189	119,200,537
Solano	8,514	480	21	9,015	1,391,432,664	39,071,864	188,223,212	1,618,727,740
Sonoma	12,948	6,273	304	19,525	1,437,517,917	318,718,653	200,731,388	1,956,967,958
Stanislaus	8,261	2,411	157	10,829	1,287,348,328	422,696,930	201,723,544	1,911,768,802
Sutter	1,674	432	11	2,117	266,977,209	59,827,880	35,974,666	362,779,755
Tehama	976	963	5	1,944	135,763,623	26,857,778	18,493,331	181,114,732
Trinity	0	702	0	702	0	15,818,156	3,778,153	19,596,309
Tulare	6,452	2,490	174	9,116	1,119,627,812	171,130,622	171,968,244	1,462,726,678
Tuolumne	671	1,366	31	2,068	57,794,740	66,906,637	17,895,999	142,597,376
Ventura	22,102	2,017	233	24,352	2,745,684,713	114,131,175	326,646,607	3,186,462,495
Yolo	3,817	602	15	4,434	692,608,098	80,511,965	137,560,326	910,680,389
Yuba	451	923	8	1,382	38,432,009	52,267,293	19,524,877	110,224,179
Statewide	0	0	6,165	6,165	0	0	99,444,113	99,444,113
<b>TOTAL</b>	<b>945,073</b>	<b>145,036</b>	<b>13,216</b>	<b>1,103,325</b>	<b>\$117,472,033,823</b>	<b>\$11,226,681,943</b>	<b>\$17,754,343,231</b>	<b>\$146,453,058,809</b>

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties.

**TAXABLE SALES BY CITY, FIRST QUARTER 2015**

(Taxable transactions in dollars)

*d* Indicates taxable transactions have been adjusted because their publication would result in the disclosure of confidential information.

Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
<b>ALAMEDA COUNTY</b>	<b>4,307,361,278</b>	<b>6,774,552,885</b>
Alameda	127,507,117	187,288,273
Albany	41,977,625	49,160,354
Berkeley	279,663,300	372,929,136
Dublin	321,533,225	393,923,716
Emeryville	145,153,167	174,613,394
Fremont	580,407,018	869,914,433
Hayward	365,376,284	639,784,779
Livermore	374,951,726	530,592,931
Newark	185,716,638	232,068,161
Oakland	735,726,338	1,025,905,850
Piedmont	3,151,802	3,754,337
Pleasanton	299,511,017	460,304,947
San Leandro	337,898,053	553,016,210
Union City	123,828,486	201,881,479
<b>ALPINE COUNTY</b>	<b>1,351,708</b>	<b>11,284,875</b>
<b>AMADOR COUNTY</b>	<b>69,965,707</b>	<b>98,276,473</b>
Amador	225,439 d	225,439
Ione	1,801,064	3,304,126
Jackson	14,000,957	16,351,606
Plymouth	2,087,995	2,917,580
Sutter Creek	4,750,140	6,749,547
<b>BUTTE COUNTY</b>	<b>523,987,540</b>	<b>725,610,670</b>
Biggs	555,496 d	555,496
Chico	338,729,359	424,226,315
Gridley	18,730,927	22,158,528
Oroville	72,143,188	81,521,490
Paradise	33,330,688	36,894,949
<b>CALAVERAS COUNTY</b>	<b>51,781,593</b>	<b>75,461,607</b>
Angels Camp	14,134,176	15,072,805
<b>COLUSA COUNTY</b>	<b>36,742,638</b>	<b>92,225,537</b>
Colusa	15,217,105	21,704,007
Williams	9,872,158	22,631,190
<b>CONTRA COSTA COUNTY</b>	<b>2,667,692,992</b>	<b>3,616,727,722</b>
Antioch	210,770,589	239,777,220
Brentwood	128,898,998	147,398,662
Clayton	7,541,552	8,717,600
Concord	535,993,353	644,167,293
Danville	96,934,347	106,305,329
El Cerrito	70,507,804	76,226,355
Hercules	21,771,188	39,585,838
Lafayette	48,382,797	59,142,459
Martinez	62,777,796	96,742,505
Moraga	18,621,081	20,570,692
Oakley	26,395,975	34,534,178
Orinda	16,204,304	19,772,143
Pinole	71,041,369	73,758,075
Pittsburg	119,145,427	181,181,255
Pleasant Hill	145,676,680	163,002,026
Richmond	242,962,287	315,494,057
San Pablo	39,048,702	43,253,012
San Ramon	133,155,984	182,268,099
Walnut Creek	392,039,745	458,850,630
<b>DEL NORTE COUNTY</b>	<b>39,758,672</b>	<b>54,343,322</b>
Crescent City	21,183,227	24,624,788

## TAXABLE SALES BY CITY, FIRST QUARTER 2015

(Taxable transactions in dollars)

*d* Indicates taxable transactions have been adjusted because their publication would result in the disclosure of confidential information.

Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
<b>EL DORADO COUNTY</b>	<b>328,516,667</b>	<b>454,160,114</b>
Placerville	70,581,926	81,457,540
South Lake Tahoe	66,753,121	79,039,033
<b>FRESNO COUNTY</b>	<b>2,212,671,695</b>	<b>3,213,179,856</b>
Clovis	357,665,076	397,995,930
Coalinga	14,336,473	22,450,880
Firebaugh	6,060,702	17,392,309
Fowler	14,214,464	27,382,844
Fresno	1,369,003,153	1,759,378,310
Huron	2,875,464	3,242,846
Kerman	27,188,507	35,119,530
Kingsburg	16,289,390	20,793,953
Mendota	7,374,797	10,712,319
Orange Cove	3,093,102	3,557,265
Parlier	6,808,449	7,746,773
Reedley	27,285,906	35,405,701
San Joaquin	1,467,828	4,706,211
Sanger	34,451,516	44,031,478
Selma	95,289,437	109,011,481
<b>GLENN COUNTY</b>	<b>44,445,640</b>	<b>77,261,842</b>
Orland	19,826,071	23,818,247
Willows	18,238,624	22,771,336
<b>HUMBOLDT COUNTY</b>	<b>328,403,496</b>	<b>442,013,380</b>
Arcata	40,036,504	49,432,407
Blue Lake	169,603	497,240
Eureka	167,655,989	201,348,718
Ferndale	2,519,955	3,092,897
Fortuna	24,870,252	30,881,422
Rio Dell	2,490,310	2,686,094
Trinidad	2,060,633	2,062,345
<b>IMPERIAL COUNTY</b>	<b>398,363,767</b>	<b>570,483,305</b>
Brawley	32,143,491	44,692,718
Calexico	91,401,357	95,188,625
Calipatria	1,819,465	2,426,054
El Centro	196,472,461	235,987,074
Holtville	3,782,721	6,307,112
Imperial	31,789,134	42,078,336
Westmorland	3,251,233 d	3,251,233
<b>INYO COUNTY</b>	<b>49,872,773</b>	<b>95,680,671</b>
Bishop	27,757,029	32,880,380
<b>KERN COUNTY</b>	<b>2,051,945,994</b>	<b>3,442,394,959</b>
Arvin	8,495,656	14,204,284
Bakersfield	1,164,725,764	1,461,601,968
California City	7,494,027	7,712,225
Delano	87,583,712	110,449,064
Maricopa	508,380 d	508,380
McFarland	4,630,366	8,876,731
Ridgecrest	57,566,800	62,335,838
Shafter	130,957,545	284,799,162
Taft	19,752,500	28,901,283
Tehachapi	48,277,159	50,346,535
Wasco	20,209,543	24,767,832

**TAXABLE SALES BY CITY, FIRST QUARTER 2015**

(Taxable transactions in dollars)

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Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
<b>KINGS COUNTY</b>	<b>251,690,545</b>	<b>360,115,569</b>
Avenal	4,759,915	5,653,336
Corcoran	10,488,431	19,725,282
Hanford	170,377,413	200,283,387
Lemoore	27,303,452	38,137,413
<b>LAKE COUNTY</b>	<b>89,763,203</b>	<b>122,530,123</b>
Clearlake	27,674,390	29,105,083
Lakeport	22,746,488	25,165,626
<b>LASSEN COUNTY</b>	<b>42,589,848</b>	<b>61,276,680</b>
Susanville	26,623,367	28,589,749
<b>LOS ANGELES COUNTY</b>	<b>25,358,061,628</b>	<b>35,287,935,368</b>
Agoura Hills	67,579,871	80,997,432
Alhambra	294,566,875	330,410,515
Arcadia	190,571,178	216,771,861
Artesia	40,345,985	48,711,220
Avalon	12,649,816	13,680,339
Azusa	86,024,798	112,048,722
Baldwin Park	102,558,348	119,797,265
Bell	35,690,623	45,381,484
Bell Gardens	50,371,934	57,151,789
Bellflower	98,615,767	115,907,873
Beverly Hills	573,708,692	683,411,647
Bradbury	61,545 d	61,545
Burbank	506,935,608	648,666,383
Calabasas	80,816,836	112,028,782
Carson	326,178,999	475,123,829
Cerritos	486,537,159	609,005,199
Claremont	71,059,895	77,415,269
Commerce	227,499,457	405,478,451
Compton	118,837,044	162,293,936
Covina	164,590,805	185,044,970
Cudahy	12,653,865	24,261,036
Culver City	354,994,386	409,784,749
Diamond Bar	58,559,030	88,807,245
Downey	300,345,443	360,484,652
Duarte	105,538,233	118,346,610
El Monte	294,268,864	334,290,868
El Segundo	132,152,183	207,258,448
Gardena	172,152,909	213,991,919
Glendale	809,505,709	955,380,823
Glendora	149,898,066	166,783,739
Hawaiian Gardens	17,182,644	18,935,161
Hawthorne	255,282,252	319,958,198
Hermosa Beach	49,347,376	56,281,383
Hidden Hills	108,702	349,486
Huntington Park	115,989,934	142,935,224
Industry	377,711,271	632,067,294
Inglewood	224,451,063	286,816,455
Irwindale	25,448,647	81,313,413
La Canada-Flintridge	50,802,813	56,079,349
La Habra Heights	120,517	683,460
La Mirada	139,708,380	199,328,642
La Puente	53,980,197	59,802,580
La Verne	61,366,710	84,830,232
Lakewood	264,552,878	276,146,648
Lancaster	304,224,941	391,297,209
Lawndale	51,754,219	59,359,592
Lomita	31,812,271	36,518,052
Long Beach	888,263,337	1,158,822,700
Los Angeles	7,999,141,513	10,374,937,134
Lynwood	69,903,050	79,484,007
Malibu	61,291,666	66,615,730

**TAXABLE SALES BY CITY, FIRST QUARTER 2015**

(Taxable transactions in dollars)

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Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
Manhattan Beach	159,187,271	205,219,968
Maywood	21,077,008	27,457,953
Monrovia	158,881,757	199,698,738
Montebello	193,825,879	259,675,109
Monterey Park	97,012,998	121,203,830
Norwalk	176,024,527	205,271,613
Palmdale	325,350,602	355,934,385
Palos Verdes Estates	2,410,862	4,920,783
Paramount	85,898,787	149,550,316
Pasadena	572,706,096	706,354,619
Pico Rivera	121,510,588	170,954,628
Pomona	198,598,428	320,526,285
Rancho Palos Verdes	23,391,542	45,455,451
Redondo Beach	204,151,752	228,282,011
Rolling Hills	117,933 d	117,933
Rolling Hills Estates	22,972,122	24,646,207
Rosemead	85,745,848	94,254,233
San Dimas	93,516,170	117,322,018
San Fernando	75,590,746	92,444,705
San Gabriel	66,974,793	79,426,233
San Marino	6,919,714	9,003,655
Santa Clarita	591,925,890	731,081,737
Santa Fe Springs	133,566,113	536,354,739
Santa Monica	566,025,387	748,573,470
Sierra Madre	5,494,547	6,912,969
Signal Hill	344,644,336	393,638,397
South El Monte	53,905,818	96,005,627
South Gate	157,024,421	195,786,975
South Pasadena	38,381,861	43,681,679
Temple City	35,426,451	39,412,180
Torrance	723,602,098	925,633,210
Vernon	18,277,732	108,536,293
Walnut	30,076,429	42,590,737
West Covina	323,558,199	351,377,428
West Hollywood	276,257,993	321,924,387
Westlake Village	70,707,987	91,711,581
Whittier	156,049,961	188,726,220
<b>MADERA COUNTY</b>	<b>234,005,105</b>	<b>356,231,205</b>
Chowchilla	21,488,934	29,851,512
Madera	114,773,068	160,192,961
<b>MARIN COUNTY</b>	<b>864,736,615</b>	<b>1,125,391,793</b>
Belvedere	37,466	892,893
Corte Madera	113,404,739	134,575,635
Fairfax	10,982,130	11,907,457
Larkspur	38,688,265	50,184,963
Mill Valley	50,424,150	56,958,688
Novato	138,748,438	162,207,586
Ross	452,055	1,046,652
San Anselmo	20,453,452	22,890,543
San Rafael	336,885,687	420,883,686
Sausalito	30,131,384	37,954,598
Tiburon	9,080,696	11,017,920
<b>MARIPOSA COUNTY</b>	<b>15,074,231</b>	<b>33,687,344</b>

**TAXABLE SALES BY CITY, FIRST QUARTER 2015**

(Taxable transactions in dollars)

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Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
<b>MENDOCINO COUNTY</b>	<b>228,116,427</b>	<b>306,032,391</b>
Fort Bragg	26,728,229	32,900,926
Point Arena	1,187,773	1,302,849
Ukiah	89,410,990	99,533,342
Willits	25,345,660	29,684,018
<b>MERCED COUNTY</b>	<b>449,730,859</b>	<b>685,161,391</b>
Atwater	48,322,408	54,330,091
Dos Palos	3,409,142	7,825,564
Gustine	3,198,360	3,809,136
Livingston	25,573,416	31,841,889
Los Banos	69,399,973	77,445,419
Merced	204,784,063	238,702,937
<b>MODOC COUNTY</b>	<b>8,300,251</b>	<b>19,054,286</b>
Alturas	6,310,231	8,337,416
<b>MONO COUNTY</b>	<b>33,611,091</b>	<b>56,236,429</b>
Mammoth Lakes	28,175,781	43,218,396
<b>MONTEREY COUNTY</b>	<b>1,011,606,095</b>	<b>1,416,994,793</b>
Carmel	40,602,919	43,293,043
Del Rey Oaks	5,737,261	6,180,223
Gonzales	5,641,381	12,757,975
Greenfield	11,927,536	16,788,263
King City	14,635,161	21,101,456
Marina	39,473,137	42,552,678
Monterey	125,146,243	167,330,216
Pacific Grove	30,179,696	33,163,826
Salinas	414,612,264	520,399,861
Sand City	44,557,927	51,879,342
Seaside	129,777,794	144,451,357
Soledad	13,948,844	14,758,592
<b>NAPA COUNTY</b>	<b>418,671,887</b>	<b>719,984,830</b>
American Canyon	40,647,864	46,977,719
Calistoga	12,747,406	20,931,825
Napa	248,782,047	298,667,401
St. Helena	35,077,862	55,726,527
Yountville	15,207,422	19,594,350
<b>NEVADA COUNTY</b>	<b>196,684,068</b>	<b>278,105,800</b>
Grass Valley	90,330,370	107,491,550
Nevada City	11,192,413	16,263,707
Truckee	51,353,641	61,746,348
<b>ORANGE COUNTY</b>	<b>9,698,395,392</b>	<b>14,167,792,888</b>
Aliso Viejo	79,890,017	94,044,616
Anaheim	806,752,201	1,497,292,685
Brea	285,918,709	409,382,195
Buena Park	315,131,710	404,769,646
Costa Mesa	917,114,428	1,086,288,240
Cypress	160,202,990	252,445,612
Dana Point	71,894,121	108,722,058
Fountain Valley	199,996,863	234,709,021
Fullerton	323,130,898	412,301,197
Garden Grove	349,488,501	442,146,212
Huntington Beach	581,904,091	750,139,397
Irvine	799,101,119	1,209,391,124
La Habra	168,903,250	202,437,527
La Palma	37,949,693	52,142,299
Laguna Beach	73,274,671	102,673,575
Laguna Hills	89,358,113	111,718,609
Laguna Niguel	202,568,762	233,792,017
Laguna Woods	19,509,665	20,303,821

**TAXABLE SALES BY CITY, FIRST QUARTER 2015**

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	Retail and Food Services	Total All Outlets
Lake Forest	217,096,086	292,229,838
Los Alamitos	43,446,500	60,414,478
Mission Viejo	300,301,934	354,789,555
Newport Beach	530,879,959	710,122,088
Orange	543,486,990	838,644,574
Placentia	83,372,668	129,842,946
Rancho Santa Margarita	102,383,263	126,112,509
San Clemente	129,185,509	156,554,721
San Juan Capistrano	138,976,077	166,284,217
Santa Ana	658,207,830	931,314,868
Seal Beach	74,672,937	83,771,177
Stanton	66,109,873	82,958,584
Tustin	407,739,043	471,062,890
Villa Park	4,185,213	4,968,738
Westminster	272,325,780	319,691,815
Yorba Linda	108,207,596	134,577,276
<b>PLACER COUNTY</b>	<b>1,535,758,264</b>	<b>1,988,862,565</b>
Auburn	131,516,440	144,454,529
Colfax	15,387,942	17,103,529
Lincoln	55,886,172	69,000,905
Loomis	14,877,406	19,653,969
Rocklin	167,967,571	217,266,351
Roseville	870,960,586	1,029,282,128
<b>PLUMAS COUNTY</b>	<b>20,756,566</b>	<b>37,473,290</b>
Portola	2,146,666	2,929,593
<b>RIVERSIDE COUNTY</b>	<b>5,681,738,658</b>	<b>7,960,482,590</b>
Banning	37,827,862	43,036,943
Beaumont	81,433,858	91,187,251
Blythe	34,968,591	39,923,757
Calimesa	13,253,462	15,131,281
Canyon Lake	3,609,040	3,987,472
Cathedral City	180,748,165	205,691,302
Coachella	61,246,998	79,598,993
Corona	452,800,415	781,673,438
Desert Hot Springs	29,622,683	32,637,663
Eastvale	81,289,892	144,248,256
Hemet	213,576,308	247,173,901
Indian Wells	14,988,530	47,356,076
Indio	199,671,247	238,190,364
Jurupa Valley	116,392,998	197,116,152
La Quinta	184,960,006	213,589,719
Lake Elsinore	159,740,183	180,426,278
Menifee	122,824,023	134,779,900
Moreno Valley	327,194,553	359,450,055
Murrieta	250,552,191	295,136,138
Norco	104,432,523	127,472,342
Palm Desert	385,163,013	461,158,147
Palm Springs	223,969,709	300,070,974
Perris	111,061,569	182,145,252
Rancho Mirage	93,086,810	122,577,928
Riverside	957,373,746	1,263,277,858
San Jacinto	47,085,997	52,128,854
Temecula	538,560,018	683,421,832
Wildomar	28,858,562	32,038,146

## TAXABLE SALES BY CITY, FIRST QUARTER 2015

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	Retail and Food Services	Total All Outlets
<b>SACRAMENTO COUNTY</b>	<b>3,562,552,263</b>	<b>5,085,692,921</b>
Citrus Heights	218,766,706	233,344,473
Elk Grove	410,443,657	462,907,918
Folsom	355,582,182	390,162,051
Galt	30,410,718	40,604,962
Isleton	510,111	1,918,699
Rancho Cordova	212,732,684	360,662,730
Sacramento	994,175,291	1,427,631,256
<b>SAN BENITO COUNTY</b>	<b>81,488,464</b>	<b>130,332,097</b>
Hollister	64,571,673	75,543,203
San Juan Bautista	2,872,237	3,017,047
<b>SAN BERNARDINO COUNTY</b>	<b>5,428,279,142</b>	<b>8,095,599,409</b>
Adelanto	11,765,709	29,209,426
Apple Valley	112,564,305	119,750,421
Barstow	137,879,178	142,678,127
Big Bear Lake	44,772,502	48,544,438
Chino	222,358,306	456,571,469
Chino Hills	132,320,920	155,869,537
Colton	124,401,550	164,413,563
Fontana	533,088,836	727,871,892
Grand Terrace	9,550,137	16,993,934
Hesperia	145,222,794	176,734,447
Highland	44,014,375	47,222,793
Loma Linda	70,796,199	134,362,172
Montclair	222,611,685	254,201,594
Needles	7,314,991	8,225,974
Ontario	1,016,410,241	1,683,974,364
Rancho Cucamonga	438,556,383	566,396,609
Redlands	216,791,974	252,358,477
Rialto	143,369,137	228,649,506
San Bernardino	555,520,720	667,987,779
Twentynine Palms	21,375,533	24,867,499
Upland	215,567,902	265,850,430
Victorville	396,537,069	433,903,495
Yucaipa	58,352,241	67,726,161
Yucca Valley	67,986,413	71,055,496
<b>SAN DIEGO COUNTY</b>	<b>8,894,194,946</b>	<b>12,732,099,508</b>
Carlsbad	506,335,455	664,472,711
Chula Vista	568,993,694	635,929,803
Coronado	36,696,546	67,598,647
Del Mar	27,903,621	32,501,313
El Cajon	392,543,573	498,606,541
Encinitas	229,334,284	258,523,744
Escondido	565,058,322	702,867,683
Imperial Beach	18,080,747	19,170,576
La Mesa	234,661,317	252,461,159
Lemon Grove	93,446,263	106,196,602
National City	315,159,426	361,037,010
Oceanside	338,879,380	394,806,244
Poway	174,174,138	260,142,591
San Diego	3,842,024,509	5,254,530,779
San Marcos	259,774,219	325,027,306
Santee	158,658,314	256,646,850
Solana Beach	52,760,891	59,157,460
Vista	239,621,151	348,042,523
<b>SAN FRANCISCO</b>	<b>2,969,678,591</b>	<b>4,267,492,652</b>

## TAXABLE SALES BY CITY, FIRST QUARTER 2015

(Taxable transactions in dollars)

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Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
<b>SAN JOAQUIN COUNTY</b>	<b>1,634,689,845</b>	<b>2,394,304,160</b>
Escalon	12,878,963	16,224,462
Lathrop	37,965,840	50,502,505
Lodi	177,436,383	220,737,607
Manteca	180,177,992	219,939,010
Ripon	44,034,941	49,841,779
Stockton	649,631,137	857,457,486
Tracy	282,044,553	325,562,506
<b>SAN LUIS OBISPO COUNTY</b>	<b>790,439,882</b>	<b>1,095,977,538</b>
Arroyo Grande	65,208,710	70,886,567
Atascadero	65,385,734	74,276,207
Grover Beach	20,727,404	25,788,179
Morro Bay	29,247,116	32,136,256
Paso Robles	143,950,782	181,930,554
Pismo Beach	50,103,535	53,019,835
San Luis Obispo	282,443,125	331,770,398
<b>SAN MATEO COUNTY</b>	<b>2,405,329,224</b>	<b>3,530,904,268</b>
Atherton	775,689	2,318,804
Belmont	50,365,101	68,312,152
Brisbane	26,446,909	60,468,164
Burlingame	179,140,157	246,021,790
Colma	205,502,729	220,898,123
Daly City	207,685,256	224,844,349
East Palo Alto	71,658,340	77,737,048
Foster City	53,807,667	67,562,269
Half Moon Bay	39,190,611	48,142,903
Hillsborough	194,332	1,509,159
Menlo Park	79,245,288	121,996,816
Millbrae	44,596,148	52,819,164
Pacifica	39,211,278	41,333,651
Portola Valley	2,398,875	4,244,697
Redwood City	349,312,123	467,042,991
San Bruno	141,983,652	154,790,271
San Carlos	123,140,857	181,343,261
San Mateo	314,136,157	377,310,748
South San Francisco	184,698,751	300,280,178
Woodside	9,245,132	10,826,603
<b>SANTA BARBARA COUNTY</b>	<b>1,107,052,817</b>	<b>1,540,978,205</b>
Buellton	30,835,030	38,587,661
Carpinteria	27,645,970	37,348,053
Goleta	138,946,418	185,543,376
Guadalupe	3,466,395	6,224,323
Lompoc	77,135,233	88,931,175
Santa Barbara	352,898,807	431,709,349
Santa Maria	309,531,102	401,790,981
Solvang	19,300,557	24,511,850

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	Retail and Food Services	Total All Outlets
<b>SANTA CLARA COUNTY</b>	<b>5,450,993,197</b>	<b>9,299,382,913</b>
Campbell	170,089,668	217,490,933
Cupertino	166,764,435	480,003,922
Gilroy	269,021,466	304,057,787
Los Altos	45,187,284	49,186,467
Los Altos Hills	349,160	1,615,817
Los Gatos	106,271,244	159,489,573
Milpitas	266,497,227	424,742,581
Monte Sereno	1,580	3,378
Morgan Hill	135,843,905	174,379,247
Mountain View	264,472,347	356,033,482
Palo Alto	356,173,615	502,266,548
San Jose	2,349,988,357	3,511,770,237
Santa Clara	519,669,834	971,030,708
Saratoga	17,394,817	20,834,676
Sunnyvale	367,814,698	618,305,344
<b>SANTA CRUZ COUNTY</b>	<b>616,676,569</b>	<b>811,738,983</b>
Capitola	93,050,700	106,840,673
Santa Cruz	181,332,126	213,550,458
Scotts Valley	31,933,372	47,727,396
Watsonville	110,293,511	143,923,076
<b>SHASTA COUNTY</b>	<b>475,135,703</b>	<b>656,280,079</b>
Anderson	40,917,802	49,212,084
Redding	366,783,838	457,911,351
Shasta Lake	6,557,668	12,942,842
<b>SIERRA COUNTY</b>	<b>1,690,071</b>	<b>2,978,460</b>
Loyalton	634,001 d	634,001
<b>SISKIYOU COUNTY</b>	<b>80,065,406</b>	<b>119,200,537</b>
Dorris	493,916 d	493,916
Dunsmuir	1,457,790	1,613,886
Etna	973,597	1,050,330
Fort Jones	1,807,976	2,034,921
Montague	529,030	574,671
Mount Shasta	11,807,162	16,879,347
Tulelake	2,241,351 d	2,241,351
Weed	17,340,738	17,492,025
Yreka	29,922,536	33,726,556
<b>SOLANO COUNTY</b>	<b>1,091,604,455</b>	<b>1,618,727,740</b>
Benicia	42,873,287	107,875,098
Dixon	55,177,470	106,530,029
Fairfield	319,210,916	454,352,783
Rio Vista	14,023,253	24,490,241
Suisun	22,648,366	23,398,713
Vacaville	332,997,238	400,990,632
Vallejo	240,528,845	273,795,168
<b>SONOMA COUNTY</b>	<b>1,390,503,808</b>	<b>1,956,967,958</b>
Cloverdale	12,780,394	14,935,261
Cotati	33,980,881	39,337,817
Healdsburg	61,255,047	83,453,177
Petaluma	205,750,735	255,170,784
Rohnert Park	125,316,745	147,388,383
Santa Rosa	594,376,194	725,116,130
Sebastopol	28,292,803	37,070,908
Sonoma	48,103,386	57,226,105
Windsor	54,885,223	77,819,352

**TAXABLE SALES BY CITY, FIRST QUARTER 2015**

(Taxable transactions in dollars)

*d Indicates taxable transactions have been adjusted because their publication would result in the disclosure of confidential information.*

Cities within Counties	TAXABLE TRANSACTIONS	
	Retail and Food Services	Total All Outlets
<b>STANISLAUS COUNTY</b>	<b>1,290,569,155</b>	<b>1,911,768,802</b>
Ceres	85,512,922	115,119,237
Hughson	3,107,689	20,452,192
Modesto	511,323,566	643,948,812
Newman	5,871,726	9,008,293
Oakdale	53,658,394	68,213,373
Patterson	39,598,231	80,164,121
Riverbank	55,804,569	61,197,872
Turlock	217,591,573	275,937,168
Waterford	7,209,021	13,307,260
<b>SUTTER COUNTY</b>	<b>259,458,522</b>	<b>362,779,755</b>
Live Oak	5,559,557	6,524,068
Yuba City	220,991,455	260,453,141
<b>TEHAMA COUNTY</b>	<b>137,416,062</b>	<b>181,114,732</b>
Corning	55,548,172	57,628,787
Red Bluff	65,939,547	78,093,210
Tehama	41,626 d	41,626
<b>TRINITY COUNTY</b>	<b>13,885,770</b>	<b>19,596,309</b>
<b>TULARE COUNTY</b>	<b>940,473,372</b>	<b>1,462,726,678</b>
Dinuba	84,201,101	99,733,068
Exeter	14,783,088	17,348,921
Farmersville	10,833,898	12,040,776
Lindsay	13,485,842	18,321,250
Porterville	112,687,972	130,812,774
Tulare	159,570,513	202,116,501
Visalia	415,420,232	631,168,010
Woodlake	4,041,747	8,086,512
<b>TUOLUMNE COUNTY</b>	<b>111,947,961</b>	<b>142,597,376</b>
Sonora	53,215,611	57,794,740
<b>VENTURA COUNTY</b>	<b>2,236,943,885</b>	<b>3,186,462,495</b>
Camarillo	243,838,887	298,599,971
Fillmore	20,339,495	209,720,940
Moorpark	61,505,478	73,093,564
Ojai	18,933,559	25,183,227
Oxnard	473,602,056	603,882,828
Port Hueneme	18,831,079	21,059,231
Santa Paula	39,968,846	52,424,872
Simi Valley	297,185,762	348,956,808
Thousand Oaks	486,770,511	599,380,974
Ventura	416,147,598	513,382,298
<b>YOLO COUNTY</b>	<b>515,938,682</b>	<b>910,680,389</b>
Davis	133,813,388	149,399,042
West Sacramento	154,862,577	325,439,546
Winters	9,797,530	10,559,588
Woodland	154,849,287	207,209,922
<b>YUBA COUNTY</b>	<b>77,802,222</b>	<b>110,224,179</b>
Marysville	27,436,100	35,232,042
Wheatland	3,100,983	3,199,967