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Taxable Sales In California (Sales & Use Tax)

2000 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:

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TAXABLE SALES IN CALIFORNIA

FIRST QUARTER 2000

Taxable sales in California showed continuing strong growth during the first quarter of 2000. Transactions subject to the sales and use tax totaled \$99.9 billion, an increase of \$12.7 billion, or 14.6 percent, over the first quarter of 1999.

The average prices of taxable commodities increased somewhat during the quarter. The California Taxable Sales Deflator measured an inflation rate of 1.8 percent. Real, constant-dollar taxable sales growth was 12.5 percent.

Retail stores reported taxable sales of \$64.6 billion, a 14.9 percent increase over the first quarter of 1999. Taxable transactions by "Business and Personal Service Establishments" grew at a rate of 9.0 percent to \$5.0 billion. Taxable sales by establishments included in the "All Other Outlets" category totaled \$30.2 billion, a strong 14.9 percent increase.

Stores featuring durable goods again outperformed stores dealing mainly in nondurable goods. Sales of durable goods grew by 17.7 percent over the same period last year while sales of nondurable goods grew by 12.0 percent.

New car dealers led the durable goods category, reporting \$11.1 billion in taxable sales during the first quarter of 2000. This represented a 22.8 percent increase over the first quarter of 1999. New vehicle registrations also continued an upward trend. The Department of Motor Vehicles reported registration of 553,188 new cars and trucks,

a 17.1 percent increase over the same period a year ago. New automobile registrations rose 17.1 percent to 456,380, while new truck registration rose 17.3 percent to 96,808.

Continued strong demand in the housing market provided the seventh consecutive quarterly increase in building material dealers' taxable sales. Those businesses posted taxable sales growth of 15.1 percent on quarterly sales totaling \$4.9 billion. Construction contractors' taxable sales grew 4.8 percent to reach \$3.7 billion. Household and home furnishings sellers also showed continuing strong sales growth, with taxable transactions rising by 21.3 percent to total \$2.1 billion.

Gasoline consumption during the first quarter of 2000 remained high at 3.5 billion gallons, a 2.6 percent increase over the same period last year. The average price per gallon jumped to \$1.442, a 27.8 percent increase from the first quarter of 1999. These factors combined to expand service station taxable sales by 29.8 percent to a total of \$5.4 billion.

General merchandise stores—a category that includes department stores and discount mass-merchandise stores—posted sales of \$8.3 billion, an increase of 9.3 percent over the first quarter of 1999. Restaurants continued to show strong sales growth and reported taxable transactions of \$8.4 billion, an increase of 9.8 percent.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FIRST QUARTER 2000

Type of business	Number of permits on January 1, 2000	Taxable transactions			Per capita taxable transactions a/	
		Amount (in thousands)	Percent of total	Percent change from year to year	1999	2000
<i>Retail Stores</i>						
Women's apparel	9,590	\$794,039	.79	7.9	21.79	23.13
Men's apparel	3,365	247,313	.25	-39.6	12.13	7.20
Family apparel	11,854	1,157,983	1.16	38.3	24.80	33.73
Shoes	4,547	466,992	.47	3.5	13.36	13.60
Apparel stores group	29,356	2,666,327	2.67	9.5	72.08	77.65
General merchandise stores	8,030	8,250,549	8.26	9.3	223.55	240.29
Drug stores	4,351	1,279,910	1.28	3.9	36.47	37.28
General merchandise group	12,381	9,530,459	9.54	8.6	260.02	277.56
Gifts, art goods, and novelties	10,619	346,832	.35	8.2	9.49	10.10
Sporting goods	6,284	737,065	.74	10.0	19.84	21.47
Florists	5,087	237,138	.24	8.4	6.48	6.91
Photographic equipment and supplies	987	102,226	.10	2.8	2.95	2.98
Musical instruments	3,088	426,128	.43	10.2	11.45	12.41
Stationery and books	8,590	1,033,565	1.03	6.0	28.87	30.10
Jewelry	7,784	431,042	.43	23.9	10.31	12.55
Office, store, and school supplies	15,129	3,759,600	3.76	21.3	91.83	109.49
Other specialties	92,288	3,288,323	3.29	15.0	84.70	95.77
Specialty stores group	149,856	10,361,919	10.37	15.4	265.92	301.78
Food stores selling all types of liquor	5,527	2,970,497	2.97	4.4	84.24	86.51
All other food stores	18,924	1,372,379	1.37	13.5	35.81	39.97
Food stores group	24,451	4,342,876	4.35	7.1	120.04	126.48
Eating places: no alcoholic beverages	44,155	3,646,937	3.65	7.8	100.15	106.21
Eating places: beer and wine	19,197	2,133,677	2.14	9.4	57.77	62.14
Eating and drinking: all types of liquor	10,861	2,583,384	2.59	13.0	67.68	75.24
Eating and drinking group	74,213	8,363,998	8.37	9.8	225.60	243.59
Household and home furnishings	21,414	2,088,230	2.09	21.3	50.96	60.82
Household appliance dealers	3,682	1,032,175	1.03	9.8	27.85	30.06
Household group	25,096	3,120,405	3.12	17.3	78.81	90.88
Lumber and building materials	3,746	3,331,485	3.33	13.1	87.23	97.03
Hardware stores	2,159	639,831	.64	18.7	15.96	18.63
Plumbing and electrical supplies	1,781	680,401	.68	27.1	15.86	19.82
Paint, glass, and wallpaper	1,600	201,924	.20	2.8	5.82	5.88
Building material group	9,286	4,853,641	4.86	15.1	124.86	141.36
New motor vehicle dealers	2,464	11,130,457	11.14	22.8	268.33	324.16
Used motor vehicle dealers	7,341	1,357,244	1.36	22.9	32.70	39.53
Automotive supplies and parts	12,123	1,124,644	1.13	9.8	30.33	32.75
Service stations	9,151	5,446,461	5.45	29.8	124.27	158.62
Automotive group	31,079	19,058,806	19.08	23.9	455.63	555.07
Packaged liquor stores	4,874	462,561	.46	8.1	12.67	13.47
Second-hand merchandise	6,759	127,239	.13	10.4	3.41	3.71
Farm implement dealers	1,210	513,467	.51	-0.3	15.26	14.95
Farm and garden supply stores	3,591	414,285	.41	5.3	11.65	12.07
Fuel and ice dealers	756	125,988	.13	7.5	3.47	3.67
Mobile homes, trailers, and campers	812	223,127	.22	9.1	6.06	6.50
Boat, motorcycle, and plane dealers	2,303	449,452	.45	29.2	10.30	13.09
All other retail stores group	20,305	2,316,119	2.32	9.2	62.83	67.45
Retail Stores Totals	376,023	64,614,550	64.68	14.9	1,665.78	1,881.83
Business and Personal Services	103,782	5,038,383	5.04	9.0	136.91	146.74
All Other Outlets	490,220	30,247,700	30.28	14.9	779.78	880.93
Totals All Outlets	970,025	\$99,900,633	100.00	14.6	2,582.47	2,909.50
HISTORICAL DATA						
Comparable data for retail stores:						
1995	338,018	43,596,988	64.59	2.2	1,366.25	
1996	339,596	46,995,596	64.00	7.8	1,458.45	
1997	344,118	49,159,038	63.77	4.6	1,504.71	
1998	346,657	51,306,176	63.22	4.4	1,544.16	
1999	368,698	56,246,881	64.50	9.6	1,665.78	
Comparable data for all outlets:						
1995	998,970	67,493,290		3.3	2,115.11	
1996	992,019	73,430,101		8.8	2,278.81	
1997	986,439	77,084,910		5.0	2,359.50	
1998	973,786	81,159,522		5.3	2,442.65	
1999	970,395	87,199,741		7.4	2,582.47	

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TABLE 2. TAXABLE SALES, BY COUNTY, FIRST QUARTER 2000

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of January 1, 2000			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	39,322	2,085	41,407	\$4,538,513	\$126,490	\$689,027	\$5,354,030	17.4
Alpine	--	67	67	--	4,608	2,066	6,674	8.2
Amador	704	786	1,490	32,121	39,764	8,177	80,062	17.1
Butte	3,970	1,992	5,962	340,909	57,287	40,249	438,445	6.8
Calaveras	193	1,355	1,548	11,099	29,088	7,147	47,334	5.2
Colusa	294	195	489	25,671	11,399	6,655	43,725	4.3
Contra Costa	20,125	2,976	23,101	2,363,503	162,630	298,422	2,824,555	12.5
Del Norte	238	452	690	14,870	13,446	8,533	36,849	11.8
El Dorado	1,581	3,985	5,566	120,817	121,531	42,145	284,493	11.9
Fresno	15,542	3,139	18,681	1,519,197	178,459	190,663	1,888,319	10.4
Glenn	424	280	704	25,681	17,256	5,848	48,785	10.4
Humboldt	2,710	1,848	4,558	205,934	48,494	26,806	281,234	10.2
Imperial	3,521	404	3,925	254,682	37,284	70,858	362,824	27.2
Inyo	404	390	794	28,100	16,238	15,184	59,522	27.6
Kern	8,836	5,735	14,571	988,022	378,431	197,546	1,563,999	10.7
Kings	1,595	404	1,999	147,329	21,943	24,408	193,680	13.0
Lake	568	1,110	1,678	40,882	32,301	18,032	91,215	20.2
Lassen	303	448	751	25,566	8,872	10,037	44,475	9.6
Los Angeles	257,060	14,041	271,101	21,257,770	819,457	2,647,973	24,725,200	12.4
Madera	1,054	1,662	2,716	98,969	70,675	24,262	193,906	3.1
Marin	9,411	1,951	11,362	759,742	57,475	78,262	895,479	12.6
Mariposa	--	708	708	--	17,609	3,967	21,576	3.9
Mendocino	1,529	2,083	3,612	111,640	74,120	19,158	204,918	15.8
Merced	2,865	919	3,784	276,689	62,744	50,825	390,258	13.7
Modoc	166	195	361	6,942	1,718	3,934	12,594	15.3
Mono	362	263	625	35,317	3,169	5,548	44,034	12.3
Monterey	8,014	3,141	11,155	784,376	128,531	124,355	1,037,262	13.5
Napa	3,210	1,105	4,315	278,385	76,300	41,624	396,309	14.9
Nevada	1,841	2,172	4,013	121,815	60,886	28,118	210,819	14.5
Orange	91,026	3,534	94,560	8,834,574	254,464	1,021,663	10,110,701	11.8
Placer	5,003	3,412	8,415	682,795	216,000	114,604	1,013,399	14.9
Plumas	104	935	1,039	2,821	21,601	8,330	32,752	15.8
Riverside	28,947	6,121	35,068	3,268,691	392,306	357,145	4,018,142	16.0
Sacramento	15,225	15,304	30,529	1,554,233	1,700,414	434,429	3,689,076	14.6
San Benito	892	369	1,261	61,969	19,021	12,375	93,365	10.8
San Bernardino	32,458	7,386	39,844	3,608,155	274,219	390,976	4,273,350	13.7
San Diego	70,501	9,852	80,353	7,163,143	359,298	823,071	8,345,512	13.8
San Francisco	29,630	--	29,630	3,204,699	--	--	3,204,699	18.7
San Joaquin	9,369	2,232	11,601	1,044,845	232,375	149,080	1,426,300	15.2
San Luis Obispo	6,400	2,981	9,381	485,220	84,680	71,982	641,882	15.9
San Mateo	20,319	1,490	21,809	2,593,894	208,245	361,061	3,163,200	19.3
Santa Barbara	9,383	4,176	13,559	736,041	216,947	101,864	1,054,852	8.9
Santa Clara	47,111	1,762	48,873	6,929,300	75,066	1,112,153	8,116,519	23.4
Santa Cruz	4,518	4,351	8,869	419,733	146,383	62,102	628,218	13.1
Shasta	3,424	2,116	5,540	342,328	44,577	38,306	425,211	12.3
Sierra	31	97	128	1,126	862	1,910	3,898	11.5
Siskiyou	1,276	737	2,013	51,642	8,121	15,991	75,754	3.8
Solano	7,653	439	8,092	841,095	24,856	98,245	964,196	17.2
Sonoma	10,810	5,790	16,600	1,131,011	202,192	130,495	1,463,698	15.7
Stanislaus	8,092	2,045	10,137	789,158	259,959	96,337	1,145,454	12.4
Sutter	1,297	656	1,953	146,952	42,998	17,816	207,766	17.6
Tehama	775	806	1,581	86,602	9,785	10,347	106,734	11.1
Trinity	--	582	582	--	9,725	2,225	11,950	11.4
Tulare	5,872	2,327	8,199	551,281	98,906	72,684	722,871	10.0
Tuolumne	532	1,663	2,195	40,898	50,751	11,100	102,749	8.9
Ventura	20,957	1,729	22,686	1,751,896	74,038	209,313	2,035,247	11.5
Yolo	3,315	424	3,739	426,058	34,829	77,956	538,843	16.1
Yuba	473	773	1,246	35,941	32,163	13,281	81,385	9.8
Statewide	--	--	8,810	--	--	420,335	420,335	125.4
TOTAL	821,235	139,980	970,025	\$81,200,642	\$7,772,986	\$10,927,005	\$99,900,633	14.6
HISTORICAL DATA								
1995	835,941	154,424	998,970	\$54,387,590	\$5,498,062	\$7,458,571	\$67,344,223	3.2
1996	831,247	152,355	992,019	58,633,161	5,981,193	8,696,014	73,310,368	8.9
1997	828,330	149,436	986,439	61,957,420	6,332,652	8,794,838	77,084,910	5.1
1998	819,768	145,019	973,786	65,640,041	6,245,362	9,274,119	81,159,522	5.3
1999	819,032	142,175	970,395	70,886,598	6,902,331	9,410,812	87,199,741	7.4

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TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA	BUTTE	CONTRA COSTA	EL DORADO	FRESNO	HUMBOLDT	IMPERIAL	KERN
<i>Retail Stores</i>								
Women's apparel	27,429	3,085	19,444	1,084	11,018	1,382	2,598	6,680
Men's apparel	6,931	548	6,247	261	2,863	174	219	1,613
Family apparel	42,457	3,250	31,086	3,278	21,272	2,075	4,836	12,132
Shoes	22,261	1,666	12,238	629	7,315	1,085	2,062	5,694
Apparel stores group	99,078	8,549	69,015	5,252	42,468	4,716	9,715	26,119
General merchandise stores	328,691	59,287	284,199	11,308	183,913	30,950	57,374	143,298
Drug stores	66,882	6,360	45,701	6,217	25,921	5,744	2,294	16,940
General merchandise group	395,573	65,647	329,900	17,525	209,834	36,694	59,668	160,238
Gifts, art goods, and novelties	12,314	778	8,926	1,025	4,982	1,416	228	2,793
Sporting goods	38,578	4,470	24,436	7,812	12,402	3,125	1,334	7,109
Florists	9,501	1,358	6,383	509	5,755	465	645	3,947
Photographic equipment and supplies	3,170	250	1,485	92	1,242	603	#	379
Musical instruments	22,164	1,752	13,389	425	4,710	1,183	208	2,426
Stationery and books	59,061	6,678	24,374	1,686	21,785	2,760	1,822	13,394
Jewelry	15,509	1,436	11,897	883	7,478	1,114	1,173	5,388
Office, store, and school supplies	226,610	11,157	107,754	4,033	49,240	5,111	4,690	25,233
Other specialties	168,442	13,375	92,829	6,255	47,239	5,866	4,858	33,325
Specialty stores group	555,349	41,254	291,473	22,720	154,833	21,643	14,958	93,994
Food stores selling all types of liquor	120,182	18,157	96,417	19,489	44,173	15,449	5,844	48,642
All other food stores	47,280	12,173	28,258	5,987	58,653	4,014	13,813	45,778
Food stores group	167,462	30,330	124,675	25,476	102,826	19,463	19,657	94,420
Eating places: no alcoholic beverages	140,550	18,758	76,365	12,831	67,434	8,294	16,000	65,054
Eating places: beer and wine	104,931	10,850	60,509	9,954	37,300	9,501	5,109	27,197
Eating and drinking: all types of liquor	97,795	7,466	58,548	10,559	38,955	4,481	2,502	25,419
Eating and drinking group	343,276	37,074	195,422	33,344	143,689	22,276	23,611	117,670
Household and home furnishings	91,714	7,214	73,739	3,639	35,594	3,224	2,378	22,380
Household appliance dealers	61,358	8,604	32,106	1,558	17,025	1,731	1,662	13,527
Household group	153,072	15,818	105,845	5,197	52,619	4,955	4,040	35,907
Lumber and building materials	152,033	20,825	106,200	8,550	53,660	10,151	8,633	52,023
Hardware stores	34,106	3,007	19,468	2,710	14,690	4,319	4,894	4,708
Plumbing and electrical supplies	46,217	3,347	24,860	2,836	16,768	1,215	1,008	9,839
Paint, glass, and wallpaper	10,329	1,783	6,566	1,117	5,738	1,179	269	3,055
Building material group	242,685	28,962	157,094	15,213	90,856	16,864	14,804	69,625
New motor vehicle dealers	627,922	43,653	342,038	27,718	231,054	29,842	28,266	173,030
Used motor vehicle dealers	74,272	4,503	19,820	2,183	52,095	8,080	5,313	23,937
Automotive supplies and parts	43,490	8,566	45,410	5,381	31,854	5,617	8,098	30,170
Service stations	231,609	21,387	179,322	23,651	95,420	23,628	20,325	116,962
Automotive group	977,293	78,109	586,590	58,933	410,423	67,167	62,002	344,099
Packaged liquor stores	29,445	2,994	12,919	2,257	11,309	1,078	861	5,505
Second-hand merchandise	4,347	1,249	2,836	1,005	2,547	1,258	319	1,587
Farm implement dealers	47,460	7,929	1,166	†	31,554	1,782	7,812	29,033
Farm and garden supply stores	11,282	4,751	10,819	2,095 †	35,591	3,579	6,479	20,587
Fuel and ice dealers	1,653	1,770	1,677	2,989	6,326	1,525	305	2,528
Mobile homes, trailers, and campers	11,548	3,135	2,203	#	15,994	349	651	9,043
Boat, motorcycle, and plane dealers	22,103	3,241	10,191	762 #	6,796	2,036	1,183	5,694
All other retail stores group	127,838	25,069	41,811	9,108	110,117	11,607	17,610	73,977
Retail Stores Totals	3,061,626	330,812	1,901,825	192,768	1,317,665	205,385	226,065	1,016,049
Business and Personal Services	292,115	18,053	117,159	19,931	77,466	12,385	11,900	63,010
All Other Outlets	2,000,289	89,580	805,571	71,794	493,188	63,464	124,859	484,940
Totals All Outlets	5,354,030	438,445	2,824,555	284,493	1,888,319	281,234	362,824	1,563,999
HISTORICAL DATA								
Comparable data for retail stores:								
1995	1,985,790	253,536	1,247,191	143,843	983,780	159,544	157,417	747,602
1996	2,179,085	271,913	1,321,284	153,555	1,037,834	167,904	161,900	792,037
1997	2,272,930	283,119	1,419,586	156,341	1,048,599	169,840	163,322	804,886
1998	2,387,994	270,772	1,563,447	159,360	1,070,379	173,659	179,821	828,261
1999	2,580,467	306,513	1,711,160	172,304	1,175,693	186,752	202,305	898,202
Comparable data for all outlets:								
1995	3,430,278	330,099	1,832,629	200,590	1,411,947	225,908	232,309	1,159,862
1996	3,899,662	362,118	1,914,560	221,831	1,476,687	239,025	251,006	1,219,811
1997	4,146,371	383,847	2,038,435	223,877	1,521,042	242,098	250,113	1,270,549
1998	4,377,276	368,339	2,179,119	229,791	1,548,245	240,332	268,324	1,309,785
1999	4,562,121	410,423	2,509,918	254,259	1,710,879	255,108	285,173	1,412,517

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000

(Taxable transactions in thousands of dollars)

Type of business	KINGS	LOS ANGELES	MARIN	MENDOCINO	MERCED	MONTEREY	NAPA	NEVADA
<i>Retail Stores</i>								
Women's apparel	1,282	236,887	8,447	1,087	1,446	8,863	2,967	1,174
Men's apparel	#	75,774	2,349	#	#	1,947	1,697	299
Family apparel	1,889 #	327,701	14,344	583 #	1,880 #	13,309	7,218	2,423
Shoes	731	145,161	2,627	306	971	5,868	2,179	691
Apparel stores group	3,902	785,523	27,767	1,976	4,297	29,987	14,061	4,587
General merchandise stores	25,711	1,889,589	81,509	17,664	48,092	98,040	18,475	9,152
Drug stores	2,402	355,448	18,052	3,578	3,631	16,493	4,406	5,008
General merchandise group	28,113	2,245,037	99,561	21,242	51,723	114,533	22,881	14,160
Gifts, art goods, and novelties	403	100,077	4,771	1,130	571	6,260	1,202	1,387
Sporting goods	762	152,788	11,257	1,110	1,662	5,865	2,869	3,142
Florists	396	62,605	1,842	206	1,044	2,833	954	469
Photographic equipment and supplies	---	39,379	740	#	109	1,117	---	62
Musical instruments	464	117,554	5,205	503	702	2,510	902	524
Stationery and books	1,290	330,924	15,310	1,828	1,880	8,660	1,209	1,895
Jewelry	920	106,607	4,630	405	1,352	6,441	1,682	891
Office, store, and school supplies	2,827	850,074	36,355	4,076	4,491	20,111	8,891	4,674
Other specialties	2,677	909,239	37,696	4,020 #	6,512	39,391	10,444	4,985
Specialty stores group	9,739	2,669,247	117,806	13,278	18,323	93,188	28,153	18,029
Food stores selling all types of liquor	5,268	757,873	32,625	10,795	9,899	29,078	15,555	14,914
All other food stores	9,212	290,085	11,281	5,144	14,379	25,594	5,719	4,868
Food stores group	14,480	1,047,958	43,906	15,939	24,278	54,672	21,274	19,782
Eating places: no alcoholic beverages	10,425	1,147,332	21,364	7,528	14,976	31,046	11,321	6,206
Eating places: beer and wine	4,844	495,921	30,238	5,613	7,678	33,937	15,175	6,299
Eating and drinking: all types of liquor	1,382	686,625	29,990	3,546	4,899	31,785	12,779	7,199
Eating and drinking group	16,651	2,329,878	81,592	16,687	27,553	96,768	39,275	19,704
Household and home furnishings	3,088	483,804	27,947	2,388	4,428	20,061	7,027	4,788
Household appliance dealers	812	281,005	13,479	861	3,392	14,349	1,502	2,039
Household group	3,900	764,809	41,426	3,249	7,820	34,410	8,529	6,827
Lumber and building materials	1,391	684,868	37,920	14,572	12,572	41,449	35,978	14,244
Hardware stores	2,967	172,950	9,973	5,429	2,842	10,160	3,415	2,497
Plumbing and electrical supplies	149	147,302	7,973	912	574	11,105	1,386	3,707
Paint, glass, and wallpaper	380	53,921	3,319	799	882	2,733	1,562	668
Building material group	4,887	1,059,041	59,185	21,712	16,870	65,447	42,341	21,116
New motor vehicle dealers	20,924	2,757,394	116,880	20,861	43,251	118,942	31,966	12,418
Used motor vehicle dealers	3,551	328,515	5,088	1,572	7,372	11,416	1,394	3,192
Automotive supplies and parts	4,257	251,256	6,587	4,618	8,101	13,386	4,276	2,985
Service stations	13,148	1,529,049	40,134	15,490	34,458	45,542	15,818	14,556
Automotive group	41,880	4,866,214	168,689	42,541	93,182	189,286	53,454	33,151
Packaged liquor stores	1,058	129,100	4,694	693	1,847	6,015	5,938	597
Second-hand merchandise	224	25,726	1,172	391	742	846	165	333
Farm implement dealers	7,816	68,266	192	3,241	10,246	13,675	2,271	†
Farm and garden supply stores	5,706 †	43,844	3,496 †	1,832	6,854	7,089	2,711 †	1,954 †
Fuel and ice dealers	†	10,210	†	2,894	988	1,843	†	5,128
Mobile homes, trailers, and campers	#	18,553	#	431	755	1,565	809	675
Boat, motorcycle, and plane dealers	773 #	76,967	2,986 #	2,192	1,692	3,989	2,883	621
All other retail stores group	15,577	372,666	12,540	11,674	23,124	35,022	14,777	9,308
Retail Stores Totals	139,129	16,140,373	652,472	148,298	267,170	713,313	244,745	146,664
Business and Personal Services	8,393	1,196,008	49,078	10,072	14,705	73,164	20,683	9,660
All Other Outlets	46,158	7,388,819	193,929	46,548	108,383	250,785	130,881	54,495
Totals All Outlets	193,680	24,725,200	895,479	204,918	390,258	1,037,262	396,309	210,819
HISTORICAL DATA								
Comparable data for retail stores:								
1995	109,507	11,752,661	420,831	101,309	184,836	466,640	142,268	100,390
1996	112,570	12,317,495	459,382	112,325	195,828	523,040	158,620	108,455
1997	109,839	12,733,627	486,426	118,663	206,906	534,705	179,804	116,631
1998	112,677	13,168,501	516,419	120,643	211,360	558,183	183,840	115,329
1999	120,765	14,210,964	576,925	130,127	239,057	631,379	218,142	129,981
Comparable data for all outlets:								
1995	148,708	18,273,693	575,395	139,165	257,751	663,019	226,629	138,949
1996	157,370	19,098,586	646,480	155,108	270,630	767,334	253,135	150,753
1997	163,763	19,887,357	684,342	165,737	303,130	777,808	281,011	162,145
1998	157,201	20,793,278	727,073	168,241	303,403	813,390	297,431	165,012
1999	171,335	22,003,634	795,122	176,996	343,148	913,633	344,836	184,055

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000

(Taxable transactions in thousands of dollars)

Type of business	ORANGE	PLACER	RIVERSIDE	SACRAMENTO	SAN BERNARDINO	SAN DIEGO	SAN FRANCISCO	SAN JOAQUIN
<i>Retail Stores</i>								
Women's apparel	92,865	1,629	40,640	28,551	25,192	66,226	57,317	6,668
Men's apparel	29,121	1,211	13,174	9,102	6,498	22,147	16,990	1,705
Family apparel	120,556	7,933	50,802	30,700	45,595	108,530	76,303	8,460
Shoes	38,344	1,611	20,990	17,000	22,770	39,156	21,471	6,336
Apparel stores group	280,886	12,384	125,606	85,353	100,055	236,059	172,081	23,169
General merchandise stores	789,092	68,972	397,228	372,451	418,143	799,922	206,641	137,893
Drug stores	114,224	9,482	48,765	34,761	34,224	98,833	46,580	17,453
General merchandise group	903,316	78,454	445,993	407,212	452,367	898,755	253,221	155,346
Gifts, art goods, and novelties	37,206	2,958	11,533	10,765	10,645	27,806	29,817	2,682
Sporting goods	80,673	17,655	37,106	27,561	26,110	70,655	23,316	8,001
Florists	23,878	2,747	9,010	8,863	8,093	23,808	9,295	2,755
Photographic equipment and supplies	10,948	412	1,529	3,068	1,118	8,726	8,820	913
Musical instruments	33,938	2,036	7,257	17,688	12,488	33,558	33,232	3,368
Stationery and books	86,855	6,854	16,287	44,430	37,612	88,068	57,132	5,370
Jewelry	42,824	1,798	15,084	14,963	13,858	38,728	40,962	4,673
Office, store, and school supplies	447,799	36,577	93,108	170,084	132,063	271,184	143,330	34,524
Other specialties	399,973	24,602	116,757	105,014	198,633	262,652	156,333	31,003
Specialty stores group	1,164,094	95,639	307,671	402,436	440,620	825,185	502,237	93,289
Food stores selling all types of liquor	280,348	35,582	162,857	119,728	140,950	251,732	76,809	45,400
All other food stores	96,777	14,100	61,331	55,757	78,964	124,606	22,243	28,906
Food stores group	377,125	49,682	224,188	175,485	219,914	376,338	99,052	74,306
Eating places: no alcoholic beverages	343,754	25,873	175,964	124,347	189,177	357,177	96,399	50,564
Eating places: beer and wine	210,024	24,420	78,579	71,096	65,097	134,567	122,543	22,813
Eating and drinking: all types of liquor	278,260	24,055	101,274	83,717	71,003	258,220	220,335	21,781
Eating and drinking group	832,038	74,348	355,817	279,160	325,277	749,964	439,277	95,158
Household and home furnishings	226,129	16,964	96,115	89,299	60,066	195,728	130,973	19,842
Household appliance dealers	113,128	3,120	37,112	43,978	31,961	83,001	25,002	12,518
Household group	339,257	20,084	133,227	133,277	92,027	278,729	155,975	32,360
Lumber and building materials	328,338	37,266	196,869	138,485	191,847	358,701	34,591	46,064
Hardware stores	43,611	2,915	21,353	16,323	15,373	40,020	13,352	11,709
Plumbing and electrical supplies	53,503	6,025	43,358	27,433	13,659	70,315	20,926	17,145
Paint, glass, and wallpaper	13,961	3,237	6,336	8,390	6,707	8,264	6,709	4,056
Building material group	439,413	49,443	267,916	190,631	227,586	477,300	75,578	78,974
New motor vehicle dealers	1,010,524	247,835	506,832	438,023	470,976	964,448	96,585	177,474
Used motor vehicle dealers	154,220	8,952	63,117	62,767	106,843	139,592	5,320	23,815
Automotive supplies and parts	78,952	8,843	67,223	49,756	74,727	90,175	11,203	24,563
Service stations	477,920	47,016	267,007	169,930	315,159	441,671	119,671	104,179
Automotive group	1,721,616	312,646	904,179	720,476	967,705	1,635,886	232,779	330,031
Packaged liquor stores	36,440	1,194	13,480	15,764	13,395	35,605	17,605	6,034
Second-hand merchandise	15,707	742	4,919	6,329	4,386	16,273	6,834	2,729
Farm implement dealers	21,193	2,344	39,435	17,286	14,117	29,575	†	23,380
Farm and garden supply stores	26,603	3,838	19,289	11,002	8,929	18,270	1,943 †	16,594
Fuel and ice dealers	2,709	4,471	2,274	4,668	4,543	4,388	---	3,269
Mobile homes, trailers, and campers	17,930	3,984	17,943	10,779	18,401	16,030	---	12,047
Boat, motorcycle, and plane dealers	40,048	15,372	25,582	21,768	32,446	46,233	7,367	11,190
All other retail stores group	160,630	31,945	122,922	87,596	96,217	166,374	33,749	75,243
Retail Stores Totals	6,218,375	724,625	2,887,519	2,481,626	2,921,768	5,644,590	1,963,949	957,876
Business and Personal Services	581,781	49,455	223,136	158,929	150,425	460,777	287,989	50,902
All Other Outlets	3,310,545	239,319	907,487	1,048,521	1,201,157	2,240,145	952,761	417,522
Totals All Outlets	10,110,701	1,013,399	4,018,142	3,689,076	4,273,350	8,345,512	3,204,699	1,426,300
HISTORICAL DATA								
Comparable data for retail stores:								
1995	4,136,443	396,068	1,752,716	1,684,431	1,900,555	3,663,522	1,313,995	618,824
1996	4,438,956	438,544	1,928,337	1,806,461	2,050,553	3,960,251	1,473,264	674,792
1997	4,733,719	475,046	2,028,637	1,854,249	2,148,824	4,144,657	1,625,721	696,984
1998	5,035,144	529,512	2,158,515	1,934,374	2,222,787	4,468,179	1,537,817	717,262
1999	5,492,293	614,593	2,474,882	2,142,391	2,514,508	4,933,536	1,644,665	819,758
Comparable data for all outlets:								
1995	6,817,297	557,049	2,423,798	2,563,818	2,803,900	5,302,045	2,073,697	910,120
1996	7,392,628	629,573	2,716,830	2,705,511	3,020,912	5,806,498	2,286,607	987,830
1997	7,904,303	693,256	2,848,595	2,766,522	3,194,304	6,208,529	2,534,404	1,032,952
1998	8,482,382	767,193	3,073,621	2,932,974	3,346,355	6,735,998	2,533,262	1,095,501
1999	9,045,374	881,763	3,464,547	3,218,548	3,758,416	7,334,240	2,698,814	1,238,359

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO	SAN MATEO	SANTA BARBARA	SANTA CLARA	SANTA CRUZ	SHASTA	SOLANO	SONOMA
<i>Retail Stores</i>								
Women's apparel	5,035	19,540	11,197	48,258	6,666	2,421	6,587	8,970
Men's apparel	1,029	5,138	1,649	18,210	1,233	723	3,770	2,359
Family apparel	7,032	36,428	8,378	81,142	5,480	2,626	8,745	12,398
Shoes	2,911	10,803	4,014	29,508	2,122	1,683	5,759	6,507
Apparel stores group	16,007	71,909	25,238	177,118	15,501	7,453	24,861	30,234
General merchandise stores	44,623	215,060	108,906	499,320	54,743	50,450	110,327	121,168
Drug stores	11,866	42,167	20,556	82,156	16,341	4,202	9,414	22,475
General merchandise group	56,489	257,227	129,462	581,476	71,084	54,652	119,741	143,643
Gifts, art goods, and novelties	4,881	8,575	4,926	17,827	2,890	1,074	1,510	5,662
Sporting goods	8,624	24,924	10,368	53,190	6,195	2,650	6,717	13,791
Florists	1,902	7,374	4,177	14,884	1,130	541	3,271	2,805
Photographic equipment and supplies	376	1,127	2,914	7,861	729	279	199	1,579
Musical instruments	2,456	8,489	4,189	31,303	3,384	847	2,233	5,474
Stationery and books	5,827	25,070	11,713	79,067	8,677	2,365	4,220	16,082
Jewelry	1,629	11,734	3,908	40,824	2,989	871	3,643	4,553
Office, store, and school supplies	13,326	160,142	30,596	500,651	17,207	9,031	29,112	47,471
Other specialties	12,930	94,998	29,678	212,919	19,861	10,488	34,310	33,455
Specialty stores group	51,951	342,433	102,469	958,526	63,062	28,146	85,215	130,872
Food stores selling all types of liquor	24,799	70,111	33,999	138,709	23,169	15,721	34,645	54,511
All other food stores	12,890	22,659	18,976	54,786	13,353	12,587	13,192	22,755
Food stores group	37,689	92,770	52,975	193,495	36,522	28,308	47,837	77,266
Eating places: no alcoholic beverages	22,605	69,398	36,460	179,087	18,335	12,869	41,591	32,732
Eating places: beer and wine	26,388	66,929	41,581	182,282	26,583	9,130	16,707	36,947
Eating and drinking: all types of liquor	16,819	93,198	31,301	180,055	16,026	9,346	18,296	29,575
Eating and drinking group	65,812	229,525	109,342	541,424	60,944	31,345	76,594	99,254
Household and home furnishings	13,245	71,950	21,323	184,038	12,516	6,663	15,617	32,230
Household appliance dealers	5,155	39,238	13,522	80,417	8,640	6,761	11,130	16,893
Household group	18,400	111,188	34,845	264,455	21,156	13,424	26,747	49,123
Lumber and building materials	25,715	111,690	52,776	182,217	31,108	19,995	41,267	53,733
Hardware stores	8,095	23,389	9,958	54,719	12,304	3,654	3,638	18,815
Plumbing and electrical supplies	6,021	18,212	12,762	33,123	3,834	4,452	7,600	22,810
Paint, glass, and wallpaper	3,192	6,215	2,312	13,673	2,102	1,272	1,746	4,459
Building material group	43,023	159,506	77,808	283,732	49,348	29,373	54,251	99,817
New motor vehicle dealers	66,385	390,928	116,140	800,942	70,949	45,755	153,773	209,711
Used motor vehicle dealers	11,224	24,105	5,575	57,662	5,425	11,059	8,140	18,133
Automotive supplies and parts	8,114	19,805	12,777	52,368	7,431	10,786	13,299	19,011
Service stations	42,593	171,875	54,699	308,266	32,096	25,187	57,072	72,722
Automotive group	128,316	606,713	189,191	1,219,238	115,901	92,787	232,284	319,577
Packaged liquor stores	5,680	13,987	7,749	29,603	6,786	2,226	3,309	8,434
Second-hand merchandise	1,032	4,605	1,435	4,087	747	934	1,782	1,662
Farm implement dealers	3,221	3,039	9,166	12,793	926	3,578	3,483	10,098
Farm and garden supply stores	8,904	9,514	11,694	17,132	4,416	2,437	3,706	8,468
Fuel and ice dealers	1,339	1,196	846	2,413	1,256	2,266	5,194	4,724
Mobile homes, trailers, and campers	4,070	891	1,376	18,229	1,056	5,671	719	6,147
Boat, motorcycle, and plane dealers	5,224	7,355	3,406	26,688	7,040	6,287	7,757	11,675
All other retail stores group	29,470	40,587	35,672	110,945	22,227	23,399	25,950	51,208
Retail Stores Totals	447,157	1,911,858	757,002	4,330,409	455,745	308,887	693,480	1,000,994
Business and Personal Services	25,669	141,092	54,849	413,493	34,389	18,886	42,003	69,758
All Other Outlets	169,056	1,110,250	243,001	3,372,617	138,084	97,438	228,713	392,946
Totals All Outlets	641,882	3,163,200	1,054,852	8,116,519	628,218	425,211	964,196	1,463,698
HISTORICAL DATA								
Comparable data for retail stores:								
1995	280,419	1,199,213	519,181	2,628,340	290,900	226,057	466,686	640,872
1996	314,754	1,364,934	568,181	2,983,832	326,587	241,129	497,394	710,820
1997	335,934	1,437,848	589,724	3,210,489	349,516	247,260	525,356	748,066
1998	354,594	1,490,504	616,321	3,388,157	364,297	246,238	538,607	780,707
1999	397,997	1,610,944	685,111	3,627,245	398,998	273,920	599,614	866,819
Comparable data for all outlets:								
1995	388,406	1,936,270	724,055	4,851,966	408,746	319,806	626,760	886,039
1996	476,159	2,194,640	809,494	5,835,450	461,954	345,705	671,308	1,002,940
1997	494,947	2,418,134	833,380	6,062,742	490,122	356,585	734,186	1,063,104
1998	498,040	2,537,100	875,843	6,421,481	509,631	353,482	758,438	1,154,713
1999	553,596	2,652,249	968,521	6,575,339	555,401	378,579	822,835	1,265,286

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS	TULARE	VENTURA	YOLO
<i>Retail Stores</i>				
Women's apparel	5,675	4,587	16,689	651
Men's apparel	1,713	998	7,572	280
Family apparel	10,421	6,096	29,123	2,410
Shoes	5,337	3,112	10,622	773
Apparel stores group	23,146	14,793	64,006	4,114
General merchandise stores	123,078	88,376	186,752	21,852
Drug stores	16,194	8,663	28,772	6,304
General merchandise group	139,272	97,039	215,524	28,156
Gifts, art goods, and novelties	3,007	2,161	7,169	925
Sporting goods	6,893	4,128	15,966	3,019
Florists	3,307	1,997	5,272	754
Photographic equipment and supplies	461	344	1,628	#
Musical instruments	2,901	1,694	6,343	1,406
Stationery and books	8,690	4,763	15,919	4,644
Jewelry	4,960	1,874	7,955	640
Office, store, and school supplies	31,275	9,567	74,943	11,643
Other specialties	28,176	13,998	76,860	7,249 #
Specialty stores group	89,670	40,526	212,055	30,280
Food stores selling all types of liquor	35,385	20,975	68,921	17,825
All other food stores	17,586	34,318	23,365	10,182
Food stores group	52,971	55,293	92,286	28,007
Eating places: no alcoholic beverages	43,859	27,539	77,658	14,675
Eating places: beer and wine	20,396	15,417	46,794	9,662
Eating and drinking: all types of liquor	17,848	9,252	46,443	7,743
Eating and drinking group	82,103	52,208	170,895	32,080
Household and home furnishings	22,161	11,094	43,411	5,512
Household appliance dealers	12,887	6,717	17,279	1,213
Household group	35,048	17,811	60,690	6,725
Lumber and building materials	45,866	25,577	86,503	15,046
Hardware stores	9,480	4,341	7,130	3,592
Plumbing and electrical supplies	8,200	3,635	15,202	5,094
Paint, glass, and wallpaper	3,570	1,273	5,564	1,081
Building material group	67,116	34,826	114,399	24,813
New motor vehicle dealers	138,573	71,734	325,407	61,239
Used motor vehicle dealers	27,836	18,141	26,568	6,376
Automotive supplies and parts	22,268	14,136	19,900	9,273
Service stations	62,660	32,847	99,460	31,135
Automotive group	251,337	136,858	471,335	108,023
Packaged liquor stores	7,810	2,202	8,776	1,547
Second-hand merchandise	1,143	1,047	3,074	393
Farm implement dealers	14,868	13,516	14,371	15,835
Farm and garden supply stores	15,521	19,644	11,395	5,101
Fuel and ice dealers	1,650	2,078	914	9,139
Mobile homes, trailers, and campers	8,915	3,581	2,600	1,821
Boat, motorcycle, and plane dealers	7,174	4,645	9,973	2,720
All other retail stores group	57,081	46,713	51,103	36,556
Retail Stores Totals	797,744	496,067	1,452,293	298,754
Business and Personal Services	45,621	29,821	89,329	26,362
All Other Outlets	302,089	196,983	493,625	213,727
Totals All Outlets	1,145,454	722,871	2,035,247	538,843
HISTORICAL DATA				
Comparable data for retail stores:				
1995	555,784	376,034	1,001,881	202,459
1996	590,266	412,832	1,046,436	215,852
1997	608,101	405,762	1,093,046	220,440
1998	638,524	413,917	1,144,909	224,249
1999	701,255	442,566	1,295,300	268,513
Comparable data for all outlets:				
1995	796,240	534,085	1,398,671	353,283
1996	851,759	574,725	1,482,743	366,383
1997	882,154	588,875	1,559,803	390,692
1998	935,332	599,720	1,655,443	395,501
1999	1,019,115	657,217	1,825,870	464,281

†, # Sales omitted because their publication would result in the disclosure of confidential information. In Table 3, these are included in the class-of-business group to which they belong when possible.

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	ALPINE	AMADOR	CALAVERAS	COLUSA	DEL NORTE	GLENN	INYO	LAKE
Retail Stores								
Apparel stores	#	475	417	53	146	152	381	311
General merchandise stores	--	10,449	2,640	854	6,478	4,842	4,705	12,853
Food stores	94	7,690	6,573	2,689	3,287	2,169	3,487	8,940
Eating and drinking places	838	6,075	4,570	3,408	3,461	3,165	5,058	6,971
Home furnishings and appliances	#	3,110	710	56	592	112	425	1,526
Bldg. matrl. and farm implements	--	4,621	5,041	4,028	2,110	3,091	2,696	5,985
Auto dealers and auto supplies	--	19,925	2,376	8,167	2,809	3,316	6,373	11,542
Service stations	#	2,809	3,850	2,231	2,313	4,163	7,625	4,648
Other retail stores	915 #	4,759	5,580	2,975	2,642	5,431	3,779	8,641
Retail Stores Totals	1,847	59,913	31,757	24,461	23,838	26,441	34,529	61,417
All Other Outlets	4,827	20,149	15,577	19,264	13,011	22,344	24,993	29,798
Totals All Outlets	6,674	80,062	47,334	43,725	36,849	48,785	59,522	91,215
Type of business	LASSEN	MADERA	MARIPOSA	MODOC	MONO	PLUMAS	SAN BENITO	SIERRA
Retail Stores								
Apparel stores	247	1,368	124	82	1,773	95	670	--
General merchandise stores	7,064	18,203	494	283	895	1,418	8,262	105
Food stores	2,857	21,321	1,538	835	3,154	2,987	8,377	154
Eating and drinking places	3,812	14,132	1,347	694	8,968	2,345	7,494	225
Home furnishings and appliances	891	2,044	58	105	976	713	2,572	41
Bldg. matrl. and farm implements	2,421	12,039	628	1,020	1,872	2,596	5,615	335
Auto dealers and auto supplies	6,726	24,871	404	1,528	427	5,756	14,404	#
Service stations	2,842	14,090	1,325	2,774	2,588	1,863	3,477	379
Other retail stores	2,348	17,554	1,833	840	6,807	1,783	10,839	115 #
Retail Stores Totals	29,208	125,622	7,751	8,161	27,460	19,556	61,710	1,354
All Other Outlets	15,267	68,284	13,825	4,433	16,574	13,196	31,655	2,544
Totals All Outlets	44,475	193,906	21,576	12,594	44,034	32,752	93,365	3,898
Type of business	SISKIYOU	SUTTER	TEHAMA	TRINITY	TUOLUMNE	YUBA		
Retail Stores								
Apparel stores	376	3,405	324	124	644	250		
General merchandise stores	7,205	35,981	10,787	807	17,544	6,823		
Food stores	7,059	15,765	7,561	2,353	9,059	6,772		
Eating and drinking places	7,073	13,268	6,938	1,110	9,774	6,154		
Home furnishings and appliances	1,218	4,980	1,319	139	1,776	1,057		
Bldg. matrl. and farm implements	4,748	23,349	3,259	497	8,216	12,340		
Auto dealers and auto supplies	7,618	28,682	32,541	556	8,375	9,606		
Service stations	4,368	7,036	8,368	793	7,225	8,030		
Other retail stores	6,926	21,739	6,717	970	14,317	7,917		
Retail Stores Totals	46,591	154,205	77,814	7,349	76,930	58,949		
All Other Outlets	29,163	53,561	28,920	4,601	25,819	22,436		
Totals All Outlets	75,754	207,766	106,734	11,950	102,749	81,385		

Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other retail stores" when possible.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS		ALAMEDA		ALHAMBRA		ANAHEIM	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	12	355	56	2,330	48	2,562	242	10,534
General merchandise stores	4	2,079	38	14,477	31	36,537	114	48,428
Food stores	16	4,629	54	7,738	41	8,563	181	34,139
Eating and drinking places	59	8,180	188	15,186	174	19,804	675	72,660
Home furnishings and appliances	16	6,251	74	1,576	35	2,798	155	25,738
Bldg. matrl. and farm implements	13	5,840	16	3,324	9	12,755	105	66,311
Auto dealers and auto supplies	6	386	27	20,549	46	104,095	250	86,469
Service stations	11	7,592	13	8,523	14	12,678	88	50,612
Other retail stores	126	4,545	528	24,928	276	14,997	1,393	80,652
Retail Stores Totals	263	39,857	994	98,631	674	214,789	3,203	475,543
All Other Outlets	599	10,979	1,018	69,569	1,083	27,635	6,082	481,514
Totals All Outlets	862	50,836	2,012	168,200	1,757	242,424	9,285	957,057
Type of business	ANTIOCH		APPLE VALLEY		ARCADIA		ARROYO GRANDE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	46	3,125	9	87	93	14,677	10	1,519
General merchandise stores	29	36,886	12	13,976	28	38,902	8	10,093
Food stores	38	12,278	22	6,236	40	9,964	16	3,236
Eating and drinking places	135	14,774	56	5,441	145	18,715	45	4,612
Home furnishings and appliances	41	3,006	12	226	41	2,332	22	2,525
Bldg. matrl. and farm implements	15	10,067	8	1,821	15	829	7	4,300
Auto dealers and auto supplies	45	32,744	18	2,347	17	784	17	10,788
Service stations	25	11,076	10	6,346	16	9,084	10	6,325
Other retail stores	375	11,009	194	3,330	386	14,812	103	3,284
Retail Stores Totals	749	134,965	341	39,810	781	110,099	238	46,682
All Other Outlets	679	17,675	534	4,702	1,141	29,310	480	5,713
Totals All Outlets	1,428	152,640	875	44,512	1,922	139,409	718	52,395
Type of business	ARTESIA		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	19	791	21	2,337	16	852	54	431
General merchandise stores	18	1,724	9	4,497	12	5,394	17	23,265
Food stores	37	1,930	15	6,919	14	3,070	47	3,678
Eating and drinking places	68	6,302	60	5,269	59	4,751	79	7,032
Home furnishings and appliances	21	3,180	24	2,161	36	1,661	18	572
Bldg. matrl. and farm implements	7	1,514	17	4,909	7	1,406	16	2,182
Auto dealers and auto supplies	8	1,758	26	10,595	26	10,637	39	6,259
Service stations	9	3,718	8	3,716	8	3,511	12	5,575
Other retail stores	144	4,273	141	6,090	148	7,420	156	8,824
Retail Stores Totals	331	25,190	321	46,493	326	38,702	438	57,818
All Other Outlets	230	10,373	657	9,009	465	16,050	1,207	20,933
Totals All Outlets	561	35,563	978	55,502	791	54,752	1,645	78,751
Type of business	BAKERSFIELD		BALDWIN PARK		BANNING		BARSTOW	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	196	22,184	33	1,223	3	#	70	13,364
General merchandise stores	115	124,974	14	8,269	7	4,864	16	10,128
Food stores	224	42,240	49	6,605	17	2,067	24	7,314
Eating and drinking places	542	70,701	88	9,002	42	4,856	83	11,461
Home furnishings and appliances	203	30,700	16	634	10	421	19	1,559
Bldg. matrl. and farm implements	82	57,464	12	9,929	5	78	11	3,111
Auto dealers and auto supplies	200	168,415	35	3,127	22	17,800	23	7,466
Service stations	77	45,976	14	5,616	10	6,266	25	18,938
Other retail stores	1,423	89,689	156	14,729	69	1,934 #	120	4,771
Retail Stores Totals	3,062	652,343	417	59,134	185	38,286	391	78,112
All Other Outlets	2,946	153,536	705	22,065	198	10,124	247	8,813
Totals All Outlets	6,008	805,879	1,122	81,199	383	48,410	638	86,925

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	BELL		BELLFLOWER		BENICIA		BERKELEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	45	570	23	957	13	377	125	11,944
General merchandise stores	13	2,423	28	6,430	3	#	53	9,453
Food stores	37	1,255	39	5,476	13	3,921	116	13,561
Eating and drinking places	56	6,272	133	10,418	70	5,843	414	40,874
Home furnishings and appliances	12	947	39	2,436	24	1,057	162	16,741
Bldg. matrl. and farm implements	1	#	12	1,294	14	5,727	33	15,965
Auto dealers and auto supplies	32	11,580	109	51,253	15	2,833	42	39,508
Service stations	7	4,648	25	10,337	9	4,443	24	11,852
Other retail stores	111	2,147 #	207	8,968	169	7,609 #	1,275	71,957
Retail Stores Totals	314	29,842	615	97,569	330	31,810	2,244	231,855
All Other Outlets	263	10,446	650	18,809	657	37,016	2,074	84,265
Totals All Outlets	577	40,288	1,265	116,378	987	68,826	4,318	316,120
Type of business	BEVERLY HILLS		BIG BEAR LAKE		BISHOP		BREA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	218	57,883	19	1,013	12	293	104	24,364
General merchandise stores	41	61,636	7	3,922	8	3,612	23	57,995
Food stores	17	4,596	15	3,679	10	1,751	35	9,769
Eating and drinking places	176	50,174	69	10,849	31	3,920	141	27,562
Home furnishings and appliances	106	13,655	21	382	12	278	44	17,420
Bldg. matrl. and farm implements	7	959	6	3,966	9	1,708	14	5,328
Auto dealers and auto supplies	23	59,340	6	892	10	5,848	21	2,206
Service stations	7	4,671	5	1,556	9	3,983	11	6,593
Other retail stores	624	61,566	162	3,301	90	2,454	327	45,616
Retail Stores Totals	1,219	314,480	310	29,560	191	23,847	720	196,853
All Other Outlets	1,388	90,461	230	3,668	213	4,253	1,140	93,509
Totals All Outlets	2,607	404,941	540	33,228	404	28,100	1,860	290,362
Type of business	BRENTWOOD		BUENA PARK		BURBANK		BURLINGAME	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	17	199	40	2,945	88	10,377	50	8,610
General merchandise stores	5	1,311	30	21,992	55	51,199	16	4,233
Food stores	16	5,110	47	10,704	65	17,435	29	4,298
Eating and drinking places	44	4,201	151	20,092	295	43,298	121	21,207
Home furnishings and appliances	17	411	41	5,197	72	36,125	44	4,376
Bldg. matrl. and farm implements	9	3,480	15	8,373	31	11,507	19	5,515
Auto dealers and auto supplies	18	12,257	38	76,537	60	14,441	39	76,623
Service stations	7	3,950	24	11,008	36	22,973	13	6,984
Other retail stores	116	1,905	333	20,124	631	56,926	236	22,091
Retail Stores Totals	249	32,824	719	176,972	1,333	264,281	567	153,937
All Other Outlets	235	5,630	1,206	85,640	2,606	165,580	1,105	75,929
Totals All Outlets	484	38,454	1,925	262,612	3,939	429,861	1,672	229,866
Type of business	CALEXICO		CAMARILLO		CAMPBELL		CAPITOLA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	215	7,131	83	22,291	31	5,423	66	7,257
General merchandise stores	63	22,649	30	15,778	8	11,040	18	24,365
Food stores	34	5,548	33	7,019	26	5,704	15	5,355
Eating and drinking places	56	6,933	139	18,150	145	21,476	75	8,619
Home furnishings and appliances	44	1,454	35	3,138	59	9,805	20	1,775
Bldg. matrl. and farm implements	27	1,232	11	3,597	28	31,038	6	6,380
Auto dealers and auto supplies	36	12,829	22	7,131	41	5,727	7	23,367
Service stations	7	9,867	20	9,349	18	12,899	7	3,037
Other retail stores	427	4,329	266	22,651	283	40,296	165	13,433
Retail Stores Totals	909	71,972	639	109,104	639	143,408	379	93,588
All Other Outlets	1,076	6,057	1,425	50,812	1,240	89,124	209	6,962
Totals All Outlets	1,985	78,029	2,064	159,916	1,879	232,532	588	100,550

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	CARLSBAD		CARMEL		CARSON		CATHEDRAL CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	140	21,589	69	7,053	69	3,479	21	1,487
General merchandise stores	29	47,761	10	2,939	22	29,836	15	23,112
Food stores	45	11,725	5	841	47	7,399	28	7,273
Eating and drinking places	160	26,099	68	8,972	173	16,002	114	11,151
Home furnishings and appliances	89	7,376	38	2,717	36	15,323	60	10,063
Bldg. matrl. and farm implements	18	10,278	2	#	25	13,674	19	8,516
Auto dealers and auto supplies	33	135,180	--	--	58	71,319	58	69,761
Service stations	18	15,363	2	#	35	21,995	16	10,141
Other retail stores	552	35,690	240	15,777 #	284	36,966	200	7,623
Retail Stores Totals	1,084	311,061	434	38,299	749	215,993	531	149,127
All Other Outlets	2,074	93,508	287	2,921	1,517	156,319	463	26,609
Totals All Outlets	3,158	404,569	721	41,220	2,266	372,312	994	175,736
Type of business	CERES		CERRITOS		CHICO		CHINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	23	576	100	24,863	76	7,299	47	5,777
General merchandise stores	16	17,327	30	60,703	35	49,586	21	28,871
Food stores	25	4,046	24	3,529	48	14,322	29	7,377
Eating and drinking places	57	6,728	119	18,327	228	23,779	120	16,579
Home furnishings and appliances	18	287	32	11,044	77	13,083	29	2,539
Bldg. matrl. and farm implements	5	5,889	10	11,584	45	23,500	27	14,593
Auto dealers and auto supplies	27	8,805	27	214,083	59	31,954	44	26,922
Service stations	11	7,747	15	7,082	21	11,676	23	14,005
Other retail stores	87	5,680	308	42,499	426	37,169	257	111,921
Retail Stores Totals	269	57,085	665	393,714	1,015	212,368	597	228,584
All Other Outlets	355	15,507	1,029	135,043	1,073	32,274	1,158	67,344
Totals All Outlets	624	72,592	1,694	528,757	2,088	244,642	1,755	295,928
Type of business	CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS		CLAREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	22	326	166	13,526	72	13,585	21	667
General merchandise stores	11	19,439	62	101,741	26	64,540	11	648
Food stores	16	7,298	96	22,281	41	12,431	20	5,063
Eating and drinking places	53	5,981	320	37,699	169	22,743	62	6,446
Home furnishings and appliances	16	523	117	15,473	39	19,179	15	501
Bldg. matrl. and farm implements	5	3,743	37	22,602	17	3,598	3	#
Auto dealers and auto supplies	12	595	124	36,234	23	14,054	6	28,490
Service stations	4	4,177	45	25,960	17	10,405	12	4,702
Other retail stores	140	2,721	814	34,437	275	37,156	152	6,435 #
Retail Stores Totals	279	44,803	1,781	309,953	679	197,691	302	52,952
All Other Outlets	575	3,743	1,859	47,463	1,161	16,869	544	11,752
Totals All Outlets	854	48,546	3,640	357,416	1,840	214,560	846	64,704
Type of business	CLOVIS		COLMA		COLTON		COMMERCE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	57	5,730	10	5,254	34	769	49	7,585
General merchandise stores	26	47,792	5	30,694	18	11,585	11	12,725
Food stores	47	12,281	3	#	31	5,350	17	1,176
Eating and drinking places	157	17,871	11	3,103	100	9,907	71	8,395
Home furnishings and appliances	56	4,147	5	1,913	21	1,032	18	5,994
Bldg. matrl. and farm implements	26	22,198	4	29,651	12	8,311	15	11,506
Auto dealers and auto supplies	46	51,761	15	93,101	45	46,811	18	8,706
Service stations	13	6,866	1	#	16	14,276	9	6,703
Other retail stores	300	20,057	42	11,584 #	181	14,778	103	23,736
Retail Stores Totals	728	188,703	96	175,300	458	112,819	311	86,526
All Other Outlets	1,074	23,372	76	10,254	563	24,977	915	152,809
Totals All Outlets	1,802	212,075	172	185,554	1,021	137,796	1,226	239,335

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	COMPTON		CONCORD		CORONA		CORTE MADERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	90	2,718	109	19,197	65	3,993	36	11,927
General merchandise stores	30	7,133	49	45,624	37	37,084	7	23,739
Food stores	73	6,564	83	15,631	61	15,917	7	2,231
Eating and drinking places	125	7,222	278	31,688	195	29,245	31	6,848
Home furnishings and appliances	28	3,505	87	30,905	105	11,368	12	8,529
Bldg. matrl. and farm implements	16	1,250	50	41,067	41	38,374	9	4,967
Auto dealers and auto supplies	85	6,646	109	133,448	114	59,005	7	20,057
Service stations	21	7,700	38	18,922	37	28,386	2	#
Other retail stores	226	7,471	757	71,049	481	28,081	92	17,456 #
Retail Stores Totals	694	50,209	1,560	407,531	1,136	251,453	203	95,754
All Other Outlets	868	73,719	1,722	100,655	1,783	137,152	295	6,171
Totals All Outlets	1,562	123,928	3,282	508,186	2,919	388,605	498	101,925
Type of business	COSTA MESA		COVINA		CULVER CITY		CUPERTINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	444	62,909	40	1,249	123	16,975	66	6,960
General merchandise stores	77	105,611	36	17,946	46	67,841	23	38,530
Food stores	87	20,177	32	6,869	41	8,380	29	6,097
Eating and drinking places	357	56,440	146	16,851	152	17,966	148	22,471
Home furnishings and appliances	274	31,831	50	2,655	62	11,817	43	8,385
Bldg. matrl. and farm implements	59	24,772	14	10,986	26	13,307	6	1,583
Auto dealers and auto supplies	147	111,489	47	25,123	44	39,577	12	10,114
Service stations	39	25,239	18	10,320	19	9,956	18	10,177
Other retail stores	1,666	93,805	295	17,194	484	45,769	353	22,840
Retail Stores Totals	3,150	532,273	678	109,193	997	231,588	698	127,157
All Other Outlets	6,551	166,758	1,328	24,780	1,193	61,591	1,096	128,148
Totals All Outlets	9,701	699,031	2,006	133,973	2,190	293,179	1,794	255,305
Type of business	CYPRESS		DALY CITY		DANA POINT		DANVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	42	2,235	69	13,143	24	852	40	3,285
General merchandise stores	29	13,453	23	29,155	6	1,332	14	23,548
Food stores	26	2,963	58	10,142	15	7,235	22	7,232
Eating and drinking places	108	10,894	156	21,628	96	22,640	86	9,650
Home furnishings and appliances	28	445	48	15,586	23	1,435	81	3,423
Bldg. matrl. and farm implements	5	8,001	10	2,015	8	2,997	18	1,786
Auto dealers and auto supplies	26	2,404	33	15,401	11	884	10	1,074
Service stations	13	6,672	20	12,777	10	7,665	10	5,692
Other retail stores	348	12,661	307	20,106	227	10,424	398	13,062
Retail Stores Totals	625	59,728	724	139,953	420	55,464	679	68,752
All Other Outlets	1,831	134,200	977	12,806	907	10,677	749	12,882
Totals All Outlets	2,456	193,928	1,701	152,759	1,327	66,141	1,428	81,634
Type of business	DAVIS		DELANO		DIAMOND BAR		DOWNEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	20	1,674	19	904	17	325	96	9,617
General merchandise stores	6	5,216	15	5,403	11	5,324	36	33,938
Food stores	25	9,031	44	4,511	25	5,004	59	9,709
Eating and drinking places	119	13,246	53	3,884	82	10,457	214	24,433
Home furnishings and appliances	14	584	12	1,005	17	1,255	54	3,940
Bldg. matrl. and farm implements	5	3,079	8	5,069	9	967	19	17,318
Auto dealers and auto supplies	19	32,494	23	5,451	15	8,459	74	88,925
Service stations	13	7,261	9	2,563	14	10,389	32	13,739
Other retail stores	182	12,417	87	5,080	184	9,500	411	15,892
Retail Stores Totals	403	85,002	270	33,870	374	51,680	995	217,511
All Other Outlets	615	8,265	168	7,768	878	8,146	1,202	50,833
Totals All Outlets	1,018	93,267	438	41,638	1,252	59,826	2,197	268,344

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	DUARTE		DUBLIN		EL CAJON		EL CENTRO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	34	27	10,428	125	13,374	34	1,855
General merchandise stores	10	18,751	14	14,923	59	43,442	23	34,181
Food stores	20	2,335	12	2,891	79	15,080	32	6,074
Eating and drinking places	48	4,124	83	13,917	225	26,171	92	11,114
Home furnishings and appliances	4	160	43	19,745	107	13,667	24	1,646
Bldg. matrl. and farm implements	2	#	25	12,380	42	32,699	30	12,364
Auto dealers and auto supplies	17	37,117	38	99,802	99	87,086	43	17,398
Service stations	5	2,012	12	6,780	36	31,021	13	5,743
Other retail stores	82	4,956 #	189	31,021	718	35,662	167	10,571
Retail Stores Totals	194	69,489	443	211,887	1,490	298,202	458	100,946
All Other Outlets	305	9,941	443	35,248	1,610	66,514	406	20,672
Totals All Outlets	499	79,430	886	247,135	3,100	364,716	864	121,618
Type of business	EL CERRITO		EL MONTE		EL SEGUNDO		EMERYVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	13	625	114	3,132	9	76	20	3,995
General merchandise stores	11	10,501	33	17,343	3	#	4	3,090
Food stores	15	3,288	105	8,472	8	3,616	17	3,528
Eating and drinking places	62	5,587	214	13,177	91	13,419	70	10,608
Home furnishings and appliances	16	895	39	6,215	9	46	22	15,123
Bldg. matrl. and farm implements	5	1,938	26	14,197	12	7,259	13	17,579
Auto dealers and auto supplies	14	17,753	130	198,043	10	175	4	342
Service stations	7	2,689	20	12,671	10	37,526	4	2,876
Other retail stores	176	7,157	302	13,391	126	19,364 #	161	42,467
Retail Stores Totals	319	50,433	983	286,641	278	81,481	315	99,608
All Other Outlets	288	2,676	1,295	50,632	612	99,419	388	38,685
Totals All Outlets	607	53,109	2,278	337,273	890	180,900	703	138,293
Type of business	ENCINITAS		ESCONDIDO		EUREKA		FAIRFIELD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	59	3,393	182	15,611	37	3,980	72	7,704
General merchandise stores	19	14,425	51	61,540	32	29,672	24	50,306
Food stores	49	14,696	95	24,978	39	6,262	59	12,888
Eating and drinking places	171	21,397	275	29,629	139	10,403	173	21,374
Home furnishings and appliances	71	12,728	119	11,136	51	3,626	58	11,806
Bldg. matrl. and farm implements	19	16,421	53	51,451	37	9,339	27	18,091
Auto dealers and auto supplies	24	29,094	126	138,999	53	30,751	53	54,336
Service stations	15	9,998	47	26,110	30	9,680	31	16,730
Other retail stores	492	34,955	781	45,096	236	16,229	358	44,173
Retail Stores Totals	919	157,107	1,729	404,550	654	119,942	855	237,408
All Other Outlets	1,569	24,158	2,502	91,353	751	26,642	1,011	39,849
Totals All Outlets	2,488	181,265	4,231	495,903	1,405	146,584	1,866	277,257
Type of business	FOLSOM		FONTANA		FOSTER CITY		FOUNTAIN VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	45	8,563	78	2,950	7	631	22	3,417
General merchandise stores	12	20,770	35	26,288	5	17,835	30	35,433
Food stores	26	8,702	77	14,238	14	3,715	38	8,726
Eating and drinking places	124	16,192	154	17,407	53	8,108	148	16,161
Home furnishings and appliances	59	4,680	33	2,451	13	171	48	8,285
Bldg. matrl. and farm implements	19	12,169	20	3,697	3	#	9	2,330
Auto dealers and auto supplies	20	102,721	89	88,547	3	#	19	8,142
Service stations	8	6,351	31	18,489	5	4,249	28	16,132
Other retail stores	203	15,112	309	11,764	105	17,280 #	309	42,047
Retail Stores Totals	516	195,260	826	185,831	208	51,989	651	140,673
All Other Outlets	779	28,200	916	59,473	544	54,356	1,118	64,355
Totals All Outlets	1,295	223,460	1,742	245,304	752	106,345	1,769	205,028

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	FREMONT		FRESNO		FULLERTON		GARDENA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	111	2,068	278	33,612	66	6,354	78	869
General merchandise stores	103	33,083	182	138,986	43	42,247	36	17,453
Food stores	103	26,892	386	60,141	81	17,605	52	8,185
Eating and drinking places	364	40,696	982	100,578	272	31,177	235	18,351
Home furnishings and appliances	160	13,391	303	43,981	85	8,907	40	1,945
Bldg. matrl. and farm implements	56	38,222	148	67,279	21	14,758	16	15,933
Auto dealers and auto supplies	103	119,178	506	178,989	121	55,972	68	26,415
Service stations	48	27,631	125	55,953	35	19,001	15	10,273
Other retail stores	1,229	73,505	1,594	149,031	503	45,496	316	7,491
Retail Stores Totals	2,277	374,666	4,504	828,550	1,227	241,517	856	106,915
All Other Outlets	3,319	268,922	6,023	261,688	2,202	107,808	1,713	54,524
Totals All Outlets	5,596	643,588	10,527	1,090,238	3,429	349,325	2,569	161,439

Type of business	GARDEN GROVE		GILROY		GLENDALE		GLENORA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	97	4,294	94	23,606	201	29,991	24	452
General merchandise stores	70	38,149	14	11,481	86	60,997	15	12,737
Food stores	113	16,078	35	6,231	159	22,443	23	7,025
Eating and drinking places	405	32,462	100	11,657	399	44,034	105	10,144
Home furnishings and appliances	93	5,378	52	5,323	157	20,890	36	1,288
Bldg. matrl. and farm implements	31	22,708	24	17,040	49	25,734	17	6,413
Auto dealers and auto supplies	104	71,550	48	58,946	129	137,625	47	26,890
Service stations	43	28,143	16	11,608	40	21,295	12	4,893
Other retail stores	630	22,628	223	13,395	987	61,524	212	10,595
Retail Stores Totals	1,586	241,390	606	159,287	2,207	424,533	491	80,437
All Other Outlets	2,243	104,412	659	35,865	3,568	159,428	948	21,544
Totals All Outlets	3,829	345,802	1,265	195,152	5,775	583,961	1,439	101,981

Type of business	GRASS VALLEY		HANFORD		HAWTHORNE		HAYWARD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	17	1,123	41	3,614	42	1,740	107	11,752
General merchandise stores	10	7,385	28	24,065	29	22,914	97	41,274
Food stores	18	5,700	39	7,686	44	8,006	85	13,751
Eating and drinking places	52	3,515	96	9,871	145	11,847	306	27,095
Home furnishings and appliances	37	3,647	27	3,632	25	1,538	98	14,979
Bldg. matrl. and farm implements	12	4,349	21	5,672	15	20,792	56	33,050
Auto dealers and auto supplies	13	13,928	31	22,492	63	18,292	117	125,504
Service stations	10	3,531	14	4,127	17	9,175	58	27,408
Other retail stores	147	5,048	194	12,031	188	24,689	849	58,903
Retail Stores Totals	316	48,226	491	93,190	568	118,993	1,773	353,716
All Other Outlets	469	10,178	522	12,931	839	25,823	2,480	330,049
Totals All Outlets	785	58,404	1,013	106,121	1,407	144,816	4,253	683,765

Type of business	HEALDSBURG		HEMET		HERMOSA BEACH		HESPERIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	15	790	27	1,861	26	1,196	15	524
General merchandise stores	7	1,318	37	29,554	4	684	20	2,808
Food stores	19	2,835	22	7,164	19	4,942	32	11,072
Eating and drinking places	42	3,959	124	13,531	101	11,558	92	8,792
Home furnishings and appliances	36	586	42	3,103	17	1,068	35	1,883
Bldg. matrl. and farm implements	9	4,239	18	12,161	6	3,494	30	3,699
Auto dealers and auto supplies	17	19,386	63	47,518	17	15,555	63	9,334
Service stations	6	2,590	18	9,884	3	#	24	14,659
Other retail stores	82	3,437	259	11,136	136	6,142 #	244	5,846
Retail Stores Totals	233	39,140	610	135,912	329	44,639	555	58,617
All Other Outlets	373	11,885	640	15,631	470	7,989	757	22,157
Totals All Outlets	606	51,025	1,250	151,543	799	52,628	1,312	80,774

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	HOLLISTER		HUNTINGTON BEACH		HUNTINGTON PARK		INDIO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	17	591	159	15,211	220	8,540	39	1,912
General merchandise stores	11	8,036	73	35,324	47	9,712	29	11,741
Food stores	24	7,629	91	27,336	76	6,464	47	8,528
Eating and drinking places	63	6,011	421	46,716	143	10,920	93	11,641
Home furnishings and appliances	15	1,921	112	24,041	50	7,997	31	4,988
Bldg. matrl. and farm implements	16	4,327	43	41,717	14	1,879	15	11,799
Auto dealers and auto supplies	19	14,211	115	97,659	43	18,850	62	32,897
Service stations	11	3,280	54	31,258	12	5,724	15	7,129
Other retail stores	125	4,577	1,040	70,543	251	6,203	202	6,204
Retail Stores Totals	301	50,583	2,108	389,805	856	76,289	533	96,839
All Other Outlets	409	9,152	4,773	127,418	550	13,428	676	22,198
Totals All Outlets	710	59,735	6,881	517,223	1,406	89,717	1,209	119,037
Type of business	INDUSTRY		INGLEWOOD		IRVINE		LA CANADA-FLINTRIDGE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	158	6,827	114	1,907	63	15,318	11	2,207
General merchandise stores	28	54,041	44	21,273	34	50,911	8	4,177
Food stores	29	2,879	85	10,114	51	18,851	11	4,023
Eating and drinking places	123	20,886	199	15,992	385	68,904	40	6,973
Home furnishings and appliances	59	26,641	36	1,977	98	39,170	21	1,375
Bldg. matrl. and farm implements	39	54,752	13	7,290	30	14,311	5	350
Auto dealers and auto supplies	50	86,683	65	13,952	49	114,083	7	566
Service stations	12	4,297	35	13,114	27	20,145	7	4,709
Other retail stores	329	47,024	406	37,310	1,039	175,928	92	8,386
Retail Stores Totals	827	304,030	997	122,929	1,776	517,621	202	32,766
All Other Outlets	3,304	223,252	1,001	44,625	3,962	408,652	403	3,921
Totals All Outlets	4,131	527,282	1,998	167,554	5,738	926,273	605	36,687
Type of business	LAFAYETTE		LAGUNA BEACH		LAGUNA HILLS		LAGUNA NIGUEL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	22	673	60	4,422	57	9,576	29	6,074
General merchandise stores	10	3,065	7	1,758	18	23,401	13	29,670
Food stores	13	3,948	19	4,805	23	4,654	23	11,336
Eating and drinking places	56	6,732	117	18,085	82	15,051	108	15,411
Home furnishings and appliances	59	1,275	58	2,225	75	29,469	65	6,116
Bldg. matrl. and farm implements	10	1,736	15	1,879	15	4,909	20	12,438
Auto dealers and auto supplies	9	2,678	10	2,104	24	6,298	19	30,692
Service stations	10	4,518	8	3,185	9	7,582	11	7,180
Other retail stores	279	10,809	410	10,388	257	15,624	290	14,336
Retail Stores Totals	468	35,434	704	48,851	560	116,564	578	133,253
All Other Outlets	598	10,510	1,181	12,243	998	25,546	1,364	22,372
Totals All Outlets	1,066	45,944	1,885	61,094	1,558	142,110	1,942	155,625
Type of business	LA HABRA		LAKE ELSINORE		LAKE FOREST		LAKEWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	30	1,992	64	8,816	31	3,026	72	12,496
General merchandise stores	22	18,540	12	12,656	20	23,451	28	35,475
Food stores	42	7,059	30	8,497	34	7,056	44	12,427
Eating and drinking places	128	13,192	76	7,684	151	21,586	163	25,533
Home furnishings and appliances	39	10,846	34	1,719	35	8,000	29	8,669
Bldg. matrl. and farm implements	17	11,476	14	1,982	17	12,448	8	10,280
Auto dealers and auto supplies	44	17,539	24	19,660	38	5,597	23	23,003
Service stations	20	11,134	15	7,802	19	12,695	21	11,790
Other retail stores	243	10,472	185	4,058	361	42,435	251	27,674
Retail Stores Totals	585	102,250	454	72,874	706	136,294	639	167,347
All Other Outlets	796	21,573	426	11,358	1,342	52,188	833	8,997
Totals All Outlets	1,381	123,823	880	84,232	2,048	188,482	1,472	176,344

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	LA MESA		LA MIRADA		LANCASTER		LA PUENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	57	6,934	22	1,951	79	4,683	63	1,182
General merchandise stores	29	38,757	17	3,478	39	38,474	21	3,863
Food stores	40	9,982	24	6,602	59	14,721	50	5,840
Eating and drinking places	170	22,645	90	10,630	214	24,319	96	6,683
Home furnishings and appliances	96	12,932	16	6,659	53	11,634	22	1,456
Bldg. matrl. and farm implements	14	4,034	16	9,330	35	20,459	4	1,320
Auto dealers and auto supplies	40	74,788	20	8,483	102	59,815	42	15,502
Service stations	18	9,671	14	26,910	24	32,248	9	2,655
Other retail stores	448	28,766	149	13,124	473	20,715	178	5,305
Retail Stores Totals	912	208,509	368	87,167	1,078	227,068	485	43,806
All Other Outlets	949	18,706	588	83,960	1,455	37,822	744	5,600
Totals All Outlets	1,861	227,215	956	171,127	2,533	264,890	1,229	49,406
Type of business	LARKSPUR		LA VERNE		LAWNDALE		LEMON GROVE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	11	901	13	1,896	10	1,057	14	1,214
General merchandise stores	7	3,777	9	8,965	8	1,199	11	2,250
Food stores	12	2,951	19	3,302	17	2,764	21	5,089
Eating and drinking places	41	5,919	57	6,713	57	4,713	61	5,170
Home furnishings and appliances	7	3,024	16	388	21	1,354	18	949
Bldg. matrl. and farm implements	5	745	5	532	7	7,559	8	16,860
Auto dealers and auto supplies	1	#	11	6,347	40	5,289	20	25,763
Service stations	8	3,248	8	5,129	9	6,574	8	4,728
Other retail stores	70	5,140 #	123	6,333	93	7,173	107	7,755
Retail Stores Totals	162	25,705	261	39,605	262	37,682	268	69,778
All Other Outlets	407	8,209	491	15,416	344	6,459	317	11,972
Totals All Outlets	569	33,914	752	55,021	606	44,141	585	81,750
Type of business	LIVERMORE		LODI		LOMPOC		LONG BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	22	508	28	998	8	561	226	19,733
General merchandise stores	29	37,830	23	26,175	12	13,871	145	62,817
Food stores	31	10,023	53	9,465	28	4,801	320	48,039
Eating and drinking places	132	14,598	151	12,032	83	7,476	969	108,054
Home furnishings and appliances	56	4,010	53	4,990	19	1,284	246	22,456
Bldg. matrl. and farm implements	41	28,613	22	9,670	11	890	78	107,064
Auto dealers and auto supplies	39	33,771	77	32,214	23	14,414	238	77,809
Service stations	29	15,094	15	10,010	9	4,500	125	68,148
Other retail stores	477	36,097	258	11,259	118	3,808	1,577	90,246
Retail Stores Totals	856	180,544	680	116,813	311	51,605	3,924	604,366
All Other Outlets	1,047	118,964	875	34,323	588	8,561	5,295	171,409
Totals All Outlets	1,903	299,508	1,555	151,136	899	60,166	9,219	775,775
Type of business	LOS ALTOS		LOS ANGELES		LOS BANOS		LOS GATOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	21	1,267	4,587	265,881	9	343	41	5,176
General merchandise stores	10	1,794	1,666	659,320	12	9,105	8	3,804
Food stores	20	5,504	2,852	392,032	22	3,741	25	8,624
Eating and drinking places	71	10,485	8,512	890,161	51	4,590	110	16,471
Home furnishings and appliances	62	4,411	2,501	267,320	11	495	79	6,394
Bldg. matrl. and farm implements	12	2,516	753	344,545	8	1,467	11	2,152
Auto dealers and auto supplies	2	#	2,226	798,681	13	7,378	18	57,919
Service stations	7	5,835	844	587,565	7	4,905	12	8,560
Other retail stores	208	9,519 #	17,388	1,020,161	93	3,130	278	21,091
Retail Stores Totals	413	41,331	41,329	5,225,666	226	35,154	582	130,191
All Other Outlets	791	12,826	58,293	2,019,917	230	8,880	922	69,666
Totals All Outlets	1,204	54,157	99,622	7,245,583	456	44,034	1,504	199,857

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	LYNWOOD		MADERA		MALIBU		MANHATTAN BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	74	1,200	29	1,091	31	3,001	52	8,676
General merchandise stores	21	1,261	20	14,661	5	1,851	14	25,220
Food stores	60	7,072	53	7,032	12	4,062	23	7,848
Eating and drinking places	101	6,808	97	7,690	59	10,569	126	23,321
Home furnishings and appliances	22	756	19	1,033	27	613	27	1,477
Bldg. matrl. and farm implements	7	4,162	19	6,554	9	2,716	3	#
Auto dealers and auto supplies	38	4,821	35	14,337	4	#	8	17,101
Service stations	11	8,156	16	5,864	11	4,888	9	5,017
Other retail stores	159	4,544	147	5,215	137	4,254 #	196	20,147 #
Retail Stores Totals	493	38,780	435	63,477	295	31,954	458	108,807
All Other Outlets	408	11,272	443	20,777	474	5,126	802	42,966
Totals All Outlets	901	50,052	878	84,254	769	37,080	1,260	151,773
Type of business	MANTECA		MARTINEZ		MARYSVILLE		MENLO PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	11	426	19	1,000	4	117	22	1,419
General merchandise stores	14	18,681	9	17,586	8	6,636	8	2,585
Food stores	34	7,017	19	7,646	17	2,940	30	8,736
Eating and drinking places	109	9,770	80	5,989	41	4,031	100	18,519
Home furnishings and appliances	34	2,288	58	727	16	822	74	14,331
Bldg. matrl. and farm implements	18	7,741	14	7,525	6	786	13	3,314
Auto dealers and auto supplies	35	25,081	9	1,821	19	8,004	7	36,754
Service stations	17	8,322	15	4,848	10	3,311	10	7,372
Other retail stores	177	13,550	282	5,265	84	4,037	205	31,623
Retail Stores Totals	449	92,876	505	52,407	205	30,684	469	124,653
All Other Outlets	443	14,457	578	17,248	215	3,665	847	111,604
Totals All Outlets	892	107,333	1,083	69,655	420	34,349	1,316	236,257
Type of business	MERCED		MILLBRAE		MILL VALLEY		MILPITAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	42	3,293	10	364	29	2,602	91	21,261
General merchandise stores	35	38,832	2	#	5	2,714	15	23,973
Food stores	61	9,268	11	3,783	10	4,643	43	8,794
Eating and drinking places	155	14,620	64	10,249	47	7,175	244	39,824
Home furnishings and appliances	47	6,013	13	1,081	33	1,425	38	27,850
Bldg. matrl. and farm implements	29	12,257	9	4,528	7	2,767	7	13,685
Auto dealers and auto supplies	66	45,160	13	4,084	6	4,276	23	10,280
Service stations	29	9,294	8	4,416	5	4,817	15	12,799
Other retail stores	244	15,898	79	8,847 #	133	4,262	328	43,079
Retail Stores Totals	708	154,635	209	37,352	275	34,681	804	201,545
All Other Outlets	763	33,769	339	8,106	665	10,862	1,129	164,678
Totals All Outlets	1,471	188,404	548	45,458	940	45,543	1,933	366,223
Type of business	MISSION VIEJO		MODESTO		MONROVIA		MONTCLAIR	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	86	18,261	150	20,602	41	2,321	142	15,317
General merchandise stores	27	43,393	72	93,339	14	5,102	35	49,461
Food stores	31	15,205	144	25,150	23	5,363	29	2,973
Eating and drinking places	166	22,386	392	48,400	89	13,080	104	12,166
Home furnishings and appliances	60	10,314	156	25,138	41	1,443	55	14,258
Bldg. matrl. and farm implements	17	18,691	50	36,107	16	25,817	16	6,028
Auto dealers and auto supplies	41	21,077	166	47,185	21	38,654	67	39,684
Service stations	22	15,461	49	22,829	13	6,739	11	5,127
Other retail stores	456	61,273	753	77,649	256	19,851	294	43,255
Retail Stores Totals	906	226,061	1,932	396,399	514	118,370	753	188,269
All Other Outlets	1,900	35,896	2,106	76,938	1,412	32,566	1,492	26,462
Totals All Outlets	2,806	261,957	4,038	473,337	1,926	150,936	2,245	214,731

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	MONTEBELLO		MONTEREY		MONTEREY PARK		MORENO VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	92	12,894	48	4,748	59	2,546	97	6,678
General merchandise stores	38	32,939	16	19,759	28	3,961	34	37,568
Food stores	64	6,986	53	8,613	42	5,393	63	15,448
Eating and drinking places	156	14,608	170	29,328	135	18,216	178	20,673
Home furnishings and appliances	30	7,165	66	4,799	27	3,791	61	7,284
Bldg. matrl. and farm implements	11	6,696	17	2,547	3	#	13	12,533
Auto dealers and auto supplies	43	16,294	23	7,273	22	7,639	51	31,119
Service stations	26	25,334	12	3,160	12	5,809	23	14,849
Other retail stores	222	40,021	420	23,583	279	12,338 #	395	14,359
Retail Stores Totals	682	162,937	825	103,810	607	59,693	915	160,511
All Other Outlets	764	48,717	914	30,332	1,012	18,625	887	21,211
Totals All Outlets	1,446	211,654	1,739	134,142	1,619	78,318	1,802	181,722
Type of business	MORGAN HILL		MOUNTAIN VIEW		MURRIETA		NAPA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	13	355	32	3,693	14	43	68	9,359
General merchandise stores	11	13,799	21	51,842	13	4,468	28	21,721
Food stores	27	5,263	43	10,664	14	6,027	54	15,747
Eating and drinking places	95	9,589	256	29,800	56	5,558	163	17,095
Home furnishings and appliances	27	2,506	53	17,588	33	1,469	55	5,093
Bldg. matrl. and farm implements	9	2,190	26	8,364	12	21,264	36	20,683
Auto dealers and auto supplies	12	7,599	35	20,993	18	2,042	42	30,707
Service stations	9	7,367	23	20,021	10	8,267	18	10,663
Other retail stores	183	17,371	454	55,295	199	19,263	418	21,962
Retail Stores Totals	386	66,039	943	218,260	369	68,401	882	153,030
All Other Outlets	687	31,914	1,654	297,922	551	9,180	1,387	44,057
Totals All Outlets	1,073	97,953	2,597	516,182	920	77,581	2,269	197,087
Type of business	NATIONAL CITY		NEWARK		NEWPORT BEACH		NORCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	218	11,787	70	12,249	152	17,198	2	#
General merchandise stores	53	26,759	29	40,867	35	43,850	5	8,158
Food stores	64	6,217	33	7,027	49	16,639	14	5,879
Eating and drinking places	183	17,688	140	15,624	360	63,916	50	6,181
Home furnishings and appliances	49	8,598	28	9,455	137	12,763	13	92
Bldg. matrl. and farm implements	30	26,519	12	14,082	29	4,039	13	7,835
Auto dealers and auto supplies	98	111,666	34	44,536	22	55,866	28	39,399
Service stations	17	9,138	10	7,082	18	11,711	13	6,884
Other retail stores	605	20,811	250	18,425	739	62,335	130	6,904 #
Retail Stores Totals	1,317	239,183	606	169,347	1,541	288,317	268	81,332
All Other Outlets	771	36,848	566	76,488	2,595	99,227	392	11,935
Totals All Outlets	2,088	276,031	1,172	245,835	4,136	387,544	660	93,267
Type of business	NORWALK		NOVATO		OAKDALE		OAKLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	52	3,238	24	4,159	10	175	405	10,481
General merchandise stores	30	25,724	11	35,219	8	4,588	208	38,233
Food stores	58	9,446	34	7,301	18	2,929	414	38,476
Eating and drinking places	169	15,740	105	12,724	51	4,304	1,038	85,380
Home furnishings and appliances	28	5,576	53	2,383	15	545	236	16,666
Bldg. matrl. and farm implements	7	7,447	18	4,194	11	3,067	109	38,279
Auto dealers and auto supplies	42	42,469	29	18,047	15	14,092	205	145,361
Service stations	32	14,677	12	6,528	10	5,057	106	60,515
Other retail stores	224	8,330	206	21,995	86	2,139	2,701	95,514
Retail Stores Totals	642	132,647	492	112,550	224	36,896	5,422	528,905
All Other Outlets	727	23,600	1,198	33,752	315	13,613	5,196	252,213
Totals All Outlets	1,369	156,247	1,690	146,302	539	50,509	10,618	781,118

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	OCEANSIDE		ONTARIO		ORANGE		OROVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	108	3,742	136	31,615	135	14,731	11	670
General merchandise stores	43	41,344	38	25,009	61	38,349	10	11,170
Food stores	89	19,873	97	21,421	100	19,040	25	5,654
Eating and drinking places	275	31,634	275	46,494	373	49,903	64	5,670
Home furnishings and appliances	101	7,519	105	12,634	192	19,283	29	1,054
Bldg. matrl. and farm implements	26	15,741	51	42,693	55	41,930	12	1,896
Auto dealers and auto supplies	55	21,145	157	144,322	118	83,965	31	7,891
Service stations	29	21,326	57	44,598	46	22,380	10	3,972
Other retail stores	619	40,161	615	77,833	911	67,912	129	4,190
Retail Stores Totals	1,345	202,485	1,531	446,619	1,991	357,493	321	42,167
All Other Outlets	2,144	37,069	2,356	298,604	3,541	177,430	372	10,639
Totals All Outlets	3,489	239,554	3,887	745,223	5,532	534,923	693	52,806
Type of business	OXNARD		PALMDALE		PALM DESERT		PALM SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	109	9,803	67	6,468	204	27,985	89	6,090
General merchandise stores	55	50,752	42	43,102	30	67,041	19	10,478
Food stores	122	16,200	49	16,546	29	15,666	28	15,538
Eating and drinking places	282	30,660	143	20,640	187	47,876	197	34,104
Home furnishings and appliances	66	12,121	35	2,312	144	34,952	88	3,026
Bldg. matrl. and farm implements	41	40,003	13	15,218	28	11,633	19	5,520
Auto dealers and auto supplies	85	82,584	41	34,716	26	2,165	33	18,104
Service stations	35	17,778	29	16,736	11	6,639	17	11,390
Other retail stores	432	46,087	397	20,438	701	62,991	500	19,915
Retail Stores Totals	1,227	305,988	816	176,176	1,360	276,948	990	124,165
All Other Outlets	1,852	63,603	1,127	25,692	1,324	51,660	1,079	45,171
Totals All Outlets	3,079	369,591	1,943	201,868	2,684	328,608	2,069	169,336
Type of business	PALO ALTO		PARAMOUNT		PASADENA		PASO ROBLES	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	79	26,082	229	932	216	19,917	16	1,007
General merchandise stores	19	67,347	73	15,370	66	49,141	15	19,114
Food stores	43	8,422	41	5,793	109	21,980	19	5,422
Eating and drinking places	280	54,325	88	6,677	440	66,804	80	9,069
Home furnishings and appliances	105	18,779	43	1,170	329	25,321	32	2,595
Bldg. matrl. and farm implements	12	4,920	17	8,769	46	11,987	22	7,148
Auto dealers and auto supplies	16	71,408	45	2,748	79	95,447	31	16,955
Service stations	16	9,103	13	7,451	41	21,454	15	8,147
Other retail stores	473	73,675	558	7,252	1,168	85,482	158	11,864
Retail Stores Totals	1,043	334,061	1,107	56,162	2,494	397,533	388	81,321
All Other Outlets	1,717	131,287	3,201	58,690	4,408	169,218	749	13,678
Totals All Outlets	2,760	465,348	4,308	114,852	6,902	566,751	1,137	94,999
Type of business	PERRIS		PETALUMA		PICO RIVERA		PINOLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	33	459	56	5,569	101	751	18	2,042
General merchandise stores	9	8,994	17	12,514	46	9,477	8	13,771
Food stores	36	6,070	46	10,836	49	7,204	17	4,677
Eating and drinking places	62	6,173	138	14,510	119	9,882	54	8,484
Home furnishings and appliances	6	193	87	4,961	18	437	16	3,908
Bldg. matrl. and farm implements	10	2,204	21	7,870	12	5,440	8	4,676
Auto dealers and auto supplies	25	6,287	39	64,121	30	19,214	9	1,589
Service stations	13	9,801	18	11,864	14	7,761	10	5,623
Other retail stores	99	2,871	304	18,283	371	6,868	126	12,725
Retail Stores Totals	293	43,052	726	150,528	760	67,034	266	57,495
All Other Outlets	282	26,141	1,344	67,230	2,113	32,280	220	1,895
Totals All Outlets	575	69,193	2,070	217,758	2,873	99,314	486	59,390

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	PITTSBURG		PLACENTIA		PLACERVILLE		PLEASANT HILL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	23	4,649	13	286	14	708	22	4,772
General merchandise stores	14	18,065	17	6,013	12	3,254	17	28,147
Food stores	32	6,187	29	5,879	14	4,702	22	4,359
Eating and drinking places	84	9,031	101	10,909	80	5,958	85	11,863
Home furnishings and appliances	16	1,727	21	1,236	40	1,878	46	18,668
Bldg. matrl. and farm implements	17	14,109	12	6,918	11	1,996	19	6,042
Auto dealers and auto supplies	34	29,049	19	21,302	13	13,136	19	1,866
Service stations	11	3,315	7	6,303	7	4,656	13	13,612
Other retail stores	157	11,118	158	10,694	117	4,743	258	38,653
Retail Stores Totals	388	97,250	377	69,540	308	41,031	501	127,982
All Other Outlets	433	20,114	877	30,584	327	11,453	504	11,372
Totals All Outlets	821	117,364	1,254	100,124	635	52,484	1,005	139,354
Type of business	PLEASANTON		POMONA		PORTERVILLE		POWAY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	108	16,538	132	1,928	21	1,585	24	1,095
General merchandise stores	35	62,248	65	12,968	27	21,060	16	19,441
Food stores	48	10,388	110	13,152	38	8,240	23	6,274
Eating and drinking places	215	26,778	267	19,482	84	8,332	100	10,629
Home furnishings and appliances	105	16,511	114	6,080	26	1,692	32	489
Bldg. matrl. and farm implements	33	16,991	40	22,693	14	2,928	17	4,944
Auto dealers and auto supplies	64	54,429	189	37,297	49	21,489	26	51,111
Service stations	14	8,578	53	23,145	14	3,956	11	7,806
Other retail stores	738	58,773	816	19,446	176	6,523	246	11,880
Retail Stores Totals	1,360	271,234	1,786	156,191	449	75,805	495	113,669
All Other Outlets	1,627	137,458	3,555	86,880	513	9,689	905	40,027
Totals All Outlets	2,987	408,692	5,341	243,071	962	85,494	1,400	153,696
Type of business	RANCHO CUCAMONGA		RED BLUFF		REDDING		REDLANDS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	63	3,517	10	295	56	3,692	43	2,160
General merchandise stores	30	48,240	10	10,230	45	52,648	23	31,074
Food stores	64	18,346	17	4,609	60	17,494	35	10,791
Eating and drinking places	206	29,176	54	4,910	240	25,651	164	15,747
Home furnishings and appliances	61	4,872	24	894	71	11,996	54	2,593
Bldg. matrl. and farm implements	41	21,472	11	1,103	67	29,776	17	1,755
Auto dealers and auto supplies	66	4,022	21	12,896	107	62,926	35	35,180
Service stations	22	16,469	6	2,923	32	15,047	21	10,450
Other retail stores	471	37,207	112	4,256	604	37,366	428	15,471
Retail Stores Totals	1,024	183,321	265	42,116	1,282	256,596	820	125,221
All Other Outlets	1,711	76,852	305	7,999	1,578	59,731	1,075	24,893
Totals All Outlets	2,735	260,173	570	50,115	2,860	316,327	1,895	150,114
Type of business	REDONDO BEACH		REDWOOD CITY		RIALTO		RICHMOND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	108	14,807	31	6,176	30	783	104	7,399
General merchandise stores	29	30,796	24	35,441	24	11,730	39	39,423
Food stores	40	13,913	49	13,605	46	11,933	76	8,483
Eating and drinking places	223	27,506	207	25,288	95	10,645	152	11,477
Home furnishings and appliances	54	9,705	56	10,959	29	1,133	36	5,997
Bldg. matrl. and farm implements	19	1,969	18	12,204	10	13,342	20	19,880
Auto dealers and auto supplies	28	7,414	56	94,115	57	4,908	72	50,066
Service stations	21	9,986	23	13,057	23	32,127	32	41,746
Other retail stores	393	23,309	316	63,114	193	4,352	472	22,129
Retail Stores Totals	915	139,405	780	273,959	507	90,953	1,003	206,600
All Other Outlets	1,414	31,368	1,548	166,477	603	66,521	1,061	47,532
Totals All Outlets	2,329	170,773	2,328	440,436	1,110	157,474	2,064	254,132

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	RIDGECREST		RIVERSIDE		ROCKLIN		ROHNERT PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	10	120	209	19,225	4	159	5	2,068
General merchandise stores	7	11,413	96	94,873	8	14,796	9	18,895
Food stores	20	4,854	170	33,749	21	8,149	24	7,138
Eating and drinking places	55	6,091	530	55,065	64	5,968	78	12,369
Home furnishings and appliances	18	1,301	207	19,119	27	2,899	17	7,322
Bldg. matrl. and farm implements	9	1,340	75	67,008	18	5,162	16	20,731
Auto dealers and auto supplies	21	11,394	268	166,281	16	1,799	13	5,010
Service stations	7	2,099	79	42,133	11	6,798	11	6,438
Other retail stores	157	3,779	1,223	77,287	127	12,384	127	10,061
Retail Stores Totals	304	42,391	2,857	574,740	296	58,114	300	90,032
All Other Outlets	375	4,723	3,749	164,634	497	21,243	578	31,963
Totals All Outlets	679	47,114	6,606	739,374	793	79,357	878	121,995
Type of business	ROSEMEAD		ROSEVILLE		SACRAMENTO		SALINAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	43	1,530	55	8,314	235	35,013	147	11,195
General merchandise stores	25	12,763	29	49,004	120	127,696	48	57,542
Food stores	40	3,367	37	15,684	312	55,218	125	19,325
Eating and drinking places	116	10,559	196	31,290	1,022	104,198	257	27,774
Home furnishings and appliances	21	730	92	10,374	220	27,746	63	12,771
Bldg. matrl. and farm implements	5	2,395	25	29,779	134	70,268	44	46,986
Auto dealers and auto supplies	51	3,820	64	212,553	320	114,088	101	67,188
Service stations	11	4,869	29	17,215	95	50,445	42	17,500
Other retail stores	179	7,835	402	50,816	1,499	142,529	511	34,135
Retail Stores Totals	491	47,868	929	425,029	3,957	727,201	1,338	294,416
All Other Outlets	789	7,007	1,650	85,702	6,357	369,884	1,507	75,622
Totals All Outlets	1,280	54,875	2,579	510,731	10,314	1,097,085	2,845	370,038
Type of business	SAN BERNARDINO		SAN BRUNO		SAN CARLOS		SAN CLEMENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	151	11,646	45	7,823	17	1,045	44	1,486
General merchandise stores	84	79,965	14	43,708	9	3,655	18	9,167
Food stores	158	23,986	35	4,264	19	2,840	26	8,749
Eating and drinking places	391	47,922	114	13,223	93	8,371	130	12,748
Home furnishings and appliances	140	22,797	22	3,345	70	9,294	41	1,298
Bldg. matrl. and farm implements	48	52,123	4	2,648	37	27,960	9	1,942
Auto dealers and auto supplies	192	103,186	29	28,196	19	6,763	19	2,407
Service stations	62	26,642	15	8,795	9	5,093	18	10,406
Other retail stores	800	71,745	157	17,296	185	39,111	293	10,506
Retail Stores Totals	2,026	440,012	435	129,298	458	104,132	598	58,709
All Other Outlets	2,276	94,115	622	13,702	1,100	47,123	1,275	28,876
Totals All Outlets	4,302	534,127	1,057	143,000	1,558	151,255	1,873	87,585
Type of business	SAN DIEGO		SAN DIMAS		SAN FERNANDO		SAN FRANCISCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	1,389	120,539	32	2,792	173	2,049	992	172,081
General merchandise stores	391	370,956	12	8,405	31	12,114	254	253,221
Food stores	825	160,040	22	5,700	25	3,343	1,184	99,052
Eating and drinking places	3,021	409,032	71	9,122	72	7,323	3,701	439,277
Home furnishings and appliances	1,049	136,318	29	7,149	32	2,076	815	155,975
Bldg. matrl. and farm implements	297	220,136	15	2,125	13	12,716	188	75,823
Auto dealers and auto supplies	823	426,185	13	356	27	10,043	208	113,108
Service stations	266	208,602	9	4,650	6	2,084	125	119,671
Other retail stores	8,755	488,463	192	11,351	351	18,540	5,620	535,741
Retail Stores Totals	16,816	2,540,271	395	51,650	730	70,288	13,087	1,963,949
All Other Outlets	17,915	1,215,576	848	27,689	1,571	16,114	16,543	1,240,750
Totals All Outlets	34,731	3,755,847	1,243	79,339	2,301	86,402	29,630	3,204,699

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	SAN GABRIEL		SAN JOSE		SAN JUAN CAPISTRANO		SAN LEANDRO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	37	633	588	65,072	23	2,401	88	12,337
General merchandise stores	23	1,285	283	255,367	12	15,967	41	71,501
Food stores	35	3,555	467	94,242	17	3,413	75	12,606
Eating and drinking places	165	13,238	1,773	213,527	57	8,520	253	20,728
Home furnishings and appliances	29	3,479	462	96,288	32	1,474	68	9,417
Bldg. matrl. and farm implements	9	1,598	190	141,060	8	6,223	47	44,571
Auto dealers and auto supplies	29	15,417	396	412,794	16	47,132	63	42,212
Service stations	11	7,395	192	164,804	7	5,264	32	16,693
Other retail stores	304	11,534	3,877	406,010	211	8,374	549	36,430
Retail Stores Totals	642	58,134	8,228	1,849,164	383	98,768	1,216	266,495
All Other Outlets	834	12,739	12,374	1,068,021	790	28,184	1,534	158,468
Totals All Outlets	1,476	70,873	20,602	2,917,185	1,173	126,952	2,750	424,963
Type of business	SAN LUIS OBISPO		SAN MARCOS		SAN MATEO		SAN PABLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	50	5,756	19	563	87	22,811	19	532
General merchandise stores	21	18,542	12	15,057	41	58,787	14	3,842
Food stores	48	9,745	39	7,991	70	14,280	42	5,766
Eating and drinking places	157	19,954	128	16,335	274	35,129	62	5,690
Home furnishings and appliances	73	5,963	79	26,688	208	30,215	15	430
Bldg. matrl. and farm implements	22	12,733	40	32,369	29	20,568	5	2,489
Auto dealers and auto supplies	48	42,170	27	3,124	44	28,004	25	1,789
Service stations	18	10,415	17	8,551	37	19,431	7	3,775
Other retail stores	323	29,230	279	29,498	630	59,386	135	2,858
Retail Stores Totals	760	154,508	640	140,176	1,420	288,611	324	27,171
All Other Outlets	1,154	58,961	1,263	54,692	2,302	73,350	207	5,158
Totals All Outlets	1,914	213,469	1,903	194,868	3,722	361,961	531	32,329
Type of business	SAN RAFAEL		SAN RAMON		SANTA ANA		SANTA BARBARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	57	4,283	21	3,010	298	24,423	136	16,342
General merchandise stores	29	28,378	15	12,762	104	68,308	55	39,828
Food stores	57	11,590	20	8,476	230	39,540	101	19,831
Eating and drinking places	229	19,981	119	16,334	627	61,472	376	48,460
Home furnishings and appliances	114	22,455	40	8,313	172	22,727	147	17,275
Bldg. matrl. and farm implements	49	44,015	24	16,135	83	46,503	51	19,896
Auto dealers and auto supplies	65	85,622	19	3,816	208	111,614	65	45,528
Service stations	21	14,228	17	9,429	63	35,242	36	15,148
Other retail stores	454	53,485	337	28,430	1,150	95,678	715	55,349
Retail Stores Totals	1,075	284,037	612	106,705	2,935	505,507	1,682	277,657
All Other Outlets	2,018	75,545	679	258,267	4,315	353,519	3,288	74,345
Totals All Outlets	3,093	359,582	1,291	364,972	7,250	859,026	4,970	352,002
Type of business	SANTA CLARA		SANTA CLARITA		SANTA CRUZ		SANTA FE SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	52	9,739	159	10,202	59	3,907	135	1,311
General merchandise stores	24	53,588	62	58,853	23	22,962	44	10,857
Food stores	65	12,931	70	18,391	53	8,397	23	5,052
Eating and drinking places	427	55,726	276	35,301	215	24,464	111	9,803
Home furnishings and appliances	102	48,439	123	8,233	63	5,820	48	2,687
Bldg. matrl. and farm implements	44	29,969	44	25,449	22	10,577	45	23,127
Auto dealers and auto supplies	99	142,555	75	91,342	43	30,647	79	41,969
Service stations	29	18,307	43	26,467	19	9,002	17	21,833
Other retail stores	687	137,945	873	43,666	547	26,271	515	39,296
Retail Stores Totals	1,529	509,199	1,725	317,904	1,044	142,047	1,017	155,935
All Other Outlets	3,073	414,368	3,616	85,093	1,202	36,067	3,694	317,004
Totals All Outlets	4,602	923,567	5,341	402,997	2,246	178,114	4,711	472,939

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA		SANTA MONICA		SANTA ROSA		SANTEE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	60	3,471	243	44,044	132	19,454	29	659
General merchandise stores	35	47,169	56	34,162	55	93,672	12	29,378
Food stores	57	10,181	63	17,581	103	27,562	33	7,241
Eating and drinking places	160	18,700	429	83,084	354	39,865	88	8,615
Home furnishings and appliances	47	8,155	198	18,532	181	30,879	30	538
Bldg. matrl. and farm implements	51	40,020	36	16,191	57	42,281	26	14,693
Auto dealers and auto supplies	69	47,071	82	101,535	120	130,406	44	7,503
Service stations	18	9,608	23	14,030	42	26,041	8	5,329
Other retail stores	278	22,843	1,113	88,406	755	93,824	289	13,304
Retail Stores Totals	775	207,218	2,243	417,565	1,799	503,984	559	87,260
All Other Outlets	1,145	40,734	2,483	125,202	3,154	96,577	797	26,463
Totals All Outlets	1,920	247,952	4,726	542,767	4,953	600,561	1,356	113,723
Type of business	SCOTTS VALLEY		SEAL BEACH		SEASIDE		SELMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	263	24	810	16	207	11	645
General merchandise stores	5	3,917	7	2,552	5	3,614	13	10,100
Food stores	7	2,866	15	3,143	22	1,557	24	3,176
Eating and drinking places	42	3,377	64	9,448	61	4,524	49	5,431
Home furnishings and appliances	14	771	16	260	16	1,622	11	923
Bldg. matrl. and farm implements	4	1,613	4	484	8	2,824	5	6,265
Auto dealers and auto supplies	8	7,445	2	#	35	59,491	23	33,717
Service stations	7	3,764	12	7,389	6	3,015	3	#
Other retail stores	112	6,521	97	3,847 #	109	6,351	56	4,252 #
Retail Stores Totals	205	30,537	241	27,933	278	83,205	195	64,509
All Other Outlets	301	15,870	332	7,929	282	14,713	182	6,998
Totals All Outlets	506	46,407	573	35,862	560	97,918	377	71,507
Type of business	SIGNAL HILL		SIMI VALLEY		SOLANA BEACH		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	8	1,269	40	3,323	23	3,317	17	1,328
General merchandise stores	6	24,854	33	38,720	3	#	7	3,385
Food stores	4	307	62	16,190	11	2,590	18	5,549
Eating and drinking places	27	2,233	195	25,886	60	8,352	47	5,891
Home furnishings and appliances	8	1,924	57	4,163	59	5,359	18	1,102
Bldg. matrl. and farm implements	18	19,157	25	21,153	6	3,236	8	3,579
Auto dealers and auto supplies	28	40,774	42	36,955	4	851	8	6,017
Service stations	4	560	26	15,913	3	#	6	3,462
Other retail stores	84	52,817	371	23,366	171	16,077 #	99	3,505
Retail Stores Totals	187	143,895	851	185,669	340	39,782	228	33,818
All Other Outlets	484	37,690	2,269	44,632	437	6,584	325	4,345
Totals All Outlets	671	181,585	3,120	230,301	777	46,366	553	38,163
Type of business	SONORA		SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	10	470	65	1,401	44	3,846	14	1,647
General merchandise stores	10	12,481	36	22,891	10	5,433	18	17,615
Food stores	12	3,969	86	7,380	31	8,409	49	6,914
Eating and drinking places	54	3,595	137	10,433	124	15,979	155	16,690
Home furnishings and appliances	23	791	37	1,186	23	1,562	38	10,701
Bldg. matrl. and farm implements	9	4,441	10	1,471	15	3,552	24	22,046
Auto dealers and auto supplies	13	947	110	47,520	17	4,931	33	18,113
Service stations	8	2,313	24	12,006	11	3,689	30	27,485
Other retail stores	113	8,176	223	5,855	199	9,117	192	23,466
Retail Stores Totals	252	37,183	728	110,143	474	56,518	553	144,677
All Other Outlets	280	3,715	785	28,292	472	11,815	1,301	135,104
Totals All Outlets	532	40,898	1,513	138,435	946	68,333	1,854	279,781

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	STANTON		STOCKTON		SUNNYVALE		TEMECULA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	21	494	120	14,942	66	5,350	73	9,799
General merchandise stores	10	6,958	77	85,557	29	42,075	27	47,738
Food stores	38	7,281	192	29,893	72	15,413	32	12,760
Eating and drinking places	114	7,453	474	46,017	349	41,530	174	28,141
Home furnishings and appliances	14	523	110	18,827	64	9,412	87	12,509
Bldg. matrl. and farm implements	14	8,996	67	54,563	16	33,414	33	16,447
Auto dealers and auto supplies	28	6,136	192	117,872	55	107,215	63	65,405
Service stations	13	8,914	64	30,077	34	20,331	24	16,907
Other retail stores	143	8,162	759	68,313	624	57,008	443	44,533
Retail Stores Totals	395	54,917	2,055	466,061	1,309	331,748	956	254,239
All Other Outlets	450	13,788	2,239	122,757	2,517	349,492	1,173	59,221
Totals All Outlets	845	68,705	4,294	588,818	3,826	681,240	2,129	313,460
Type of business	TEMPLE CITY		THOUSAND OAKS		TORRANCE		TRACY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	37	2,767	102	17,514	428	36,769	49	5,333
General merchandise stores	11	6,975	49	50,658	120	119,150	24	20,887
Food stores	16	3,189	51	19,817	100	22,069	34	10,665
Eating and drinking places	50	5,432	255	41,518	422	62,715	102	12,146
Home furnishings and appliances	20	663	99	25,078	125	38,404	29	2,785
Bldg. matrl. and farm implements	8	556	34	22,398	54	34,159	20	7,169
Auto dealers and auto supplies	12	1,148	63	127,282	86	142,431	32	29,244
Service stations	6	2,720	32	19,240	56	26,225	18	11,578
Other retail stores	136	4,988	551	75,094	1,136	139,514	217	11,512
Retail Stores Totals	296	28,438	1,236	398,599	2,527	621,436	525	111,319
All Other Outlets	530	3,172	2,887	88,309	5,795	181,877	503	19,561
Totals All Outlets	826	31,610	4,123	486,908	8,322	803,313	1,028	130,880
Type of business	TRUCKEE		TULARE		TURLOCK		TUSTIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	25	2,549	44	4,037	34	1,451	47	7,880
General merchandise stores	7	2,620	23	14,774	17	20,184	25	28,944
Food stores	15	4,322	40	8,808	55	9,463	43	11,138
Eating and drinking places	58	6,035	102	8,100	129	13,255	184	26,994
Home furnishings and appliances	17	1,467	25	3,185	34	3,510	49	26,168
Bldg. matrl. and farm implements	11	5,160	22	8,081	15	6,701	15	19,363
Auto dealers and auto supplies	7	577	48	18,498	67	25,561	30	95,913
Service stations	12	4,794	11	3,504	20	11,561	23	13,057
Other retail stores	114	5,828	158	8,616	206	13,912	414	59,397
Retail Stores Totals	266	33,352	473	77,603	577	105,598	830	288,854
All Other Outlets	340	5,798	576	22,337	692	37,623	1,375	86,807
Totals All Outlets	606	39,150	1,049	99,940	1,269	143,221	2,205	375,661
Type of business	UKIAH		UNION CITY		UPLAND		VACAVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	14	577	17	1,017	44	1,989	71	14,465
General merchandise stores	15	16,110	32	18,413	21	19,157	17	29,762
Food stores	25	4,815	44	7,466	45	8,410	42	11,523
Eating and drinking places	68	5,598	90	9,900	131	14,409	143	19,683
Home furnishings and appliances	22	774	18	1,271	58	6,902	60	9,021
Bldg. matrl. and farm implements	13	7,588	12	16,318	25	12,757	20	11,577
Auto dealers and auto supplies	20	7,700	11	2,136	63	17,837	42	45,869
Service stations	10	4,297	11	7,227	23	12,147	25	13,726
Other retail stores	139	10,776	213	14,761	382	16,232	327	20,872
Retail Stores Totals	326	58,235	448	78,509	792	109,840	747	176,498
All Other Outlets	385	6,203	657	72,653	1,097	28,478	925	40,323
Totals All Outlets	711	64,438	1,105	151,162	1,889	138,318	1,672	216,821

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	VALLEJO		VENTURA		VICTORVILLE		VISALIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	47	1,918	124	9,205	75	5,447	78	8,496
General merchandise stores	26	37,010	50	47,575	29	46,713	44	56,010
Food stores	72	12,415	70	15,345	51	11,566	72	14,868
Eating and drinking places	188	20,275	306	33,146	166	20,451	222	27,126
Home furnishings and appliances	48	3,878	146	13,636	43	10,756	89	11,459
Bldg. matrl. and farm implements	21	13,024	50	21,113	14	17,172	34	23,737
Auto dealers and auto supplies	79	61,597	103	98,636	70	50,764	107	42,674
Service stations	33	13,446	39	21,398	40	14,985	28	12,633
Other retail stores	371	17,490	817	41,520	313	29,853	435	31,760
Retail Stores Totals	885	181,053	1,705	301,574	801	207,707	1,109	228,763
All Other Outlets	1,223	29,761	3,978	82,020	799	26,524	1,472	80,226
Totals All Outlets	2,108	210,814	5,683	383,594	1,600	234,231	2,581	308,989
Type of business	VISTA		WALNUT CREEK		WATSONVILLE		WEST COVINA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	46	4,567	101	14,439	47	1,605	106	21,752
General merchandise stores	28	40,473	33	58,317	18	11,307	34	45,613
Food stores	52	12,244	38	10,323	53	6,742	55	11,042
Eating and drinking places	165	14,107	203	32,113	108	8,907	165	19,850
Home furnishings and appliances	43	6,600	98	17,885	17	1,156	28	10,329
Bldg. matrl. and farm implements	24	10,315	26	10,951	18	9,674	11	2,786
Auto dealers and auto supplies	55	25,259	50	111,482	28	20,074	45	70,080
Service stations	27	12,469	20	14,550	9	4,997	28	9,736
Other retail stores	362	16,902	672	46,003	191	11,368	334	30,090
Retail Stores Totals	802	142,936	1,241	316,063	489	75,830	806	221,278
All Other Outlets	1,496	53,231	1,268	59,582	515	18,832	943	23,155
Totals All Outlets	2,298	196,167	2,509	375,645	1,004	94,662	1,749	244,433
Type of business	WEST HOLLYWOOD		WESTMINSTER		WEST SACRAMENTO		WHITTIER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	89	10,732	119	11,063	10	586	76	8,524
General merchandise stores	26	4,360	70	49,491	7	1,331	39	18,914
Food stores	39	14,010	80	11,403	27	4,509	59	12,313
Eating and drinking places	201	46,484	251	18,453	72	6,125	180	19,459
Home furnishings and appliances	142	17,744	59	7,831	13	3,686	80	2,697
Bldg. matrl. and farm implements	15	5,820	23	14,714	24	20,332	19	8,802
Auto dealers and auto supplies	10	4,836	55	78,672	44	18,797	77	37,225
Service stations	8	4,209	20	15,158	23	9,341	25	10,536
Other retail stores	363	24,999	640	40,430	84	15,587	500	19,074
Retail Stores Totals	893	133,194	1,317	247,215	304	80,294	1,055	137,544
All Other Outlets	953	40,159	1,100	33,432	653	105,833	1,634	31,429
Totals All Outlets	1,846	173,353	2,417	280,647	957	186,127	2,689	168,973
Type of business	WOODLAND		YORBA LINDA		YUBA CITY		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	28	1,692	17	326	34	3,340	12	438
General merchandise stores	19	20,631	12	14,732	23	35,886	15	11,433
Food stores	38	8,805	19	5,672	49	11,007	20	4,872
Eating and drinking places	105	9,146	79	11,367	104	12,125	45	4,371
Home furnishings and appliances	29	2,153	35	2,441	47	4,369	25	308
Bldg. matrl. and farm implements	30	15,920	16	8,944	17	8,773	9	1,942
Auto dealers and auto supplies	32	21,265	18	2,164	52	20,573	40	8,364
Service stations	15	9,485	7	5,294	15	6,326	9	5,758
Other retail stores	161	10,629	211	25,083	248	14,737	159	3,438
Retail Stores Totals	457	99,726	414	76,023	589	117,136	334	40,924
All Other Outlets	723	43,241	1,109	29,359	625	27,264	351	3,353
Totals All Outlets	1,180	142,967	1,523	105,382	1,214	144,400	685	44,277

Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other retail stores" when possible.

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FIRST QUARTER 2000
(Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	60	3,617	174	13,346	GRIDLEY	86	14,185	194	16,383
ALBANY	270	19,460	519	26,186	GROVER BEACH	159	13,779	423	17,475
ALTURAS	75	6,340	166	6,942	GUADALUPE	39	3,011	78	3,190
AMADOR	13	155	29	172	GUSTINE	38	3,022	100	3,607
AMERICAN CANYON	60	20,989	159	25,496	HALF MOON BAY	217	23,865	532	29,653
ANDERSON	180	16,593	361	21,767	HAWAIIAN GARDENS	139	11,883	251	13,380
ANGELS CAMP	98	9,958	193	11,099	HERCULES	122	6,574	270	16,666
ARCATA	252	23,242	631	32,060	HIDDEN HILLS	9	309	49	436
ARVIN	79	3,519	119	7,806	HIGHLAND	221	19,175	498	24,016
ATHERTON	35	212	239	16,971	HILLSBOROUGH	28	117	261	1,440
ATWATER	181	16,972	402	27,441	HOLTVILLE	46	1,990	87	3,015
AVALON	140	7,393	232	8,072	HUGHSON	43	2,486	96	3,526
AVENAL	55	2,058	73	2,548	HURON	55	1,868	79	2,254
BEAUMONT	180	16,928	459	19,595	IMPERIAL	58	10,410	133	19,276
BELL GARDENS	268	24,073	554	30,856	IMPERIAL BEACH	184	9,622	354	10,753
BELMONT	236	48,179	728	101,600	INDIAN WELLS	54	9,903	136	24,836
BELVEDERE	11	462	94	1,531	IONE	42	1,423	98	2,243
BIGGS	11	260	40	269	IRWINDALE	123	13,983	575	63,714
BLUE LAKE	10	760	50	821	ISLETON	26	1,676	55	1,867
BLYTHER	156	27,681	292	31,475	JACKSON	160	17,992	309	20,912
BRADBURY	5	46	21	53	KERMAN	107	13,576	211	16,240
BRAWLEY	183	19,812	341	26,915	KING CITY	133	14,142	258	18,419
BRISBANE	64	16,175	255	51,903	KINGSBURG	87	10,435	209	12,028
BUELLTON	91	25,346	226	28,319	LAGUNA WOODS	47	18,219	171	18,890
CALABASAS	236	56,627	792	82,370	LA HABRA HEIGHTS	15	95	92	1,136
CALIFORNIA CITY	69	3,351	139	4,003	LAKEPORT	143	21,525	303	23,253
CALIMESA	60	6,131	136	6,719	LA PALMA	99	27,926	302	52,132
CALIPATRIA	23	2,312	40	2,635	LA QUINTA	187	58,107	444	79,491
CALISTOGA	112	9,066	241	9,724	LATHROP	42	12,389	102	26,974
CANYON LAKE	72	1,498	206	2,181	LEMOORE	124	17,461	279	20,316
CARPINTERIA	174	17,897	617	26,615	LINCOLN	85	8,252	244	13,982
CHOWCHILLA	85	11,303	176	14,715	LINDSAY	90	5,800	177	7,341
CLAYTON	100	6,701	201	7,644	LIVE OAK	39	2,356	83	2,552
CLEARLAKE	123	16,586	265	17,629	LIVINGSTON	58	5,535	110	8,308
CLOVERDALE	71	6,140	192	6,777	LOMA LINDA	153	35,065	346	55,390
COACHELLA	156	24,181	236	31,185	LOMITA	241	22,114	606	27,179
COALINGA	105	12,029	210	14,560	LOOMIS	99	8,047	307	13,994
COLFAX	55	7,226	162	9,979	LOS ALAMITOS	238	28,174	711	51,044
COLUSA	91	12,572	196	17,987	LOS ALTOS HILLS	49	241	236	1,951
CORCORAN	82	8,683	159	18,344	LOYALTON	12	543	31	1,126
CORNING	101	28,918	197	36,461	MAMMOTH LAKES	175	24,155	362	35,317
CORONADO	275	20,740	550	37,472	MARICOPA	10	423	20	567
COTATI	107	13,773	294	22,084	MARINA	149	13,318	368	21,322
CRESCENT CITY	118	12,005	238	14,870	MAYWOOD	182	14,604	343	18,458
CUDAHY	101	13,990	216	25,685	MC FARLAND	43	3,086	80	3,493
DEL MAR	376	20,127	863	25,832	MENDOTA	68	4,533	89	6,157
DEL REY OAKS	9	2,748	43	3,208	MONTAGUE	13	678	43	769
DESERT HOT SPRINGS	159	14,464	297	16,317	MONTE SERENO	21	274	84	775
DINUBA	154	23,514	315	26,779	MOORPARK	178	20,536	715	35,194
DIXON	134	21,478	337	36,138	MORAGA	208	13,994	444	15,780
DORRIS	14	326	30	382	MORRO BAY	261	20,788	572	23,773
DOS PALOS	49	3,908	108	4,895	MOUNT SHASTA	137	8,411	295	11,637
DUNSMUIR	53	1,853	104	1,955	NEEDES	68	6,894	134	8,752
EAST PALO ALTO	93	19,278	179	22,116	NEVADA CITY	186	12,400	450	24,261
ESCALON	76	12,401	165	14,786	NEWMAN	67	6,637	113	7,749
ETNA	22	561	55	653	OAKLEY	174	13,080	360	14,277
EXETER	102	10,512	224	11,758	OJAI	199	15,983	616	21,648
FAIRFAX	96	5,486	330	7,002	ORANGE COVE	39	2,248	72	2,853
FARMERSVILLE	59	4,945	112	7,267	ORINDA	281	13,275	673	16,328
FERNDALE	50	1,607	126	1,944	ORLAND	113	10,343	237	12,616
FILLMORE	101	13,558	259	15,352	PACIFICA	243	22,850	761	25,794
FIREBAUGH	58	8,964	90	9,453	PACIFIC GROVE	341	27,013	749	31,879
FORT BRAGG	208	18,048	429	28,646	PALOS VERDES ESTATES	58	2,232	333	4,276
FORT JONES	23	1,268	62	1,353	PARADISE	305	22,274	889	26,809
FORTUNA	143	18,553	348	22,149	PARLIER	53	3,150	98	3,544
FOWLER	39	3,685	98	11,320	PATTERSON	85	12,106	166	16,107
GALT	360	11,715	1,207	17,261	PIEDMONT	78	3,077	226	3,948
GONZALES	61	2,877	107	4,087	PISMO BEACH	242	24,271	452	27,607
GRAND TERRACE	90	6,186	210	10,582	PLYMOUTH	23	1,658	53	2,127
GREENFIELD	74	6,413	134	7,851	POINT ARENA	25	632	47	1,017

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FIRST QUARTER 2000

(Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PORT HUENEME	110	12,266	311	15,232	TAFT	135	17,451	273	24,152
PORTOLA	51	2,309	104	2,821	TEHACHAPI	128	14,008	260	15,935
PORTOLA VALLEY	32	1,645	184	2,964	TEHAMA	3	#	8	26 #
RANCHO MIRAGE	212	75,536	420	99,705	TIBURON	120	7,042	403	11,184
RANCHO PALOS VERDES	152	13,753	728	18,455	TRINIDAD	19	1,068	59	1,128
REEDLEY	169	21,673	393	28,894	TULELAKE	17	310	32	1,088
RIO DELL	18	1,224	54	1,248	TWENTYNINE PALMS	169	13,270	320	14,771
RIO VISTA	69	11,915	172	12,852	VERNON	112	17,997	837	98,600
RIPON	72	19,894	185	24,918	VILLA PARK	33	3,607	159	4,224
RIVERBANK	99	9,319	219	16,096	WALNUT	240	18,009	1,136	28,960
ROLLING HILLS	5	7	36	14	WASCO	127	9,907	217	12,858
ROLLING HILLS ESTATES	157	23,089	419	26,214	WATERFORD	44	4,655	91	6,021
ROSS	14	266	107	1,073	WEED	57	4,529	123	5,927
ST. HELENA	162	25,858	379	37,412	WESTLAKE VILLAGE	170	39,842	648	57,238
SAN ANSELMO	251	15,435	746	20,830	WESTMORLAND	17	2,094	27	3,194
SAND CITY	58	42,938	134	47,269	WHEATLAND	22	1,582	53	1,592
SANGER	162	23,906	358	34,759	WILLIAMS	47	5,947	98	7,684
SAN JACINTO	240	13,928	552	17,083	WILLITS	150	14,887	301	17,539
SAN JOAQUIN	25	897	41	3,315	WILLOWS	90	11,520	187	13,065
SAN JUAN BAUTISTA	90	2,013	182	2,234	WINDSOR	111	21,553	430	43,447
SAN MARINO	103	7,162	389	8,309	WINTERS	48	3,163	122	3,697
SANTA PAULA	227	25,204	572	34,160	WOODLAKE	53	2,771	89	3,713
SARATOGA	281	17,566	871	21,873	WOODSIDE	46	6,209	237	8,781
SAUSALITO	249	19,330	827	30,856	YOUNTVILLE	69	8,003	137	8,666
SEBASTOPOL	208	22,899	550	29,201	YREKA	177	21,543	386	27,878
SHAFTER	86	13,162	175	24,577	YUCAIPA	361	23,228	892	29,617
SHASTA LAKE	74	3,024	203	4,234					
SIERRA MADRE	110	3,184	358	4,633					
SOLEDAD	73	6,311	129	7,023					
SOLVANG	219	13,998	405	17,797					
SOUTH EL MONTE	429	29,666	2,273	75,168					
SOUTH PASADENA	241	24,388	741	30,018					
SUISUN	187	13,106	475	18,387					
SUSANVILLE	137	21,886	303	25,566					
SUTTER CREEK	86	5,996	197	6,667					

Sales omitted because their publication would result in the disclosure of confidential information. In Table 6, these are included with "Total Outlets, Taxable Transactions".

FOOTNOTES

- a/ Per capita taxable sales were derived by dividing first quarter self-assessed taxable sales by the population estimates of the State Department of Finance for January 1. The populations used were 33,766,000 for 1999 and 34,336,000 for 2000.
- 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 unallocated transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

Notes concerning permits:

Permits are tabulated twice a year: as of January 1 and July 1. The number of sales tax permits is printed in the second- and fourth-quarter reports for counties and the first- and third-quarter reports for cities. A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities.

Table 3 to Table 5 Conversion Chart

Business Code	Table 3	Table 5
01	Women's Apparel	Apparel Stores
02	Men's Apparel	Apparel Stores
03	Family Apparel	Apparel Stores
04	Shoes	Apparel Stores
05,07,09	General Merchandise Stores	General Merchandise Stores
27	Drug Stores	General Merchandise Stores
11	Gifts, Art Goods, and Novelties	Other Retail Stores
12	Sporting Goods	Other Retail Stores
13	Florists	Other Retail Stores
14	Photographic Equipment and Supplies	Other Retail Stores
15	Musical Instruments	Other Retail Stores
10,16	Stationery and Books	Other Retail Stores
17	Jewelry	Other Retail Stores
18	Office, Store and School Supplies	Other Retail Stores
19,25,26	Other Specialties	Other Retail Stores
34	Food Stores Selling All Types of Liquor	Food Stores
20,21,33	All Other Food Stores	Food Stores
24	Eating Places: No Alcoholic Beverages	Eating and Drinking Places
35	Eating Places: Beer and Wine	Eating and Drinking Places
36	Eating and Drinking: All Types of Liquor	Eating and Drinking Places
30	Household and Home Furnishings	Home Furnishings and Appliances
31	Household Appliance Dealers	Home Furnishings and Appliances
50	Lumber and Building Materials	Bldg. Matrl. and Farm Implements
51	Hardware Stores	Bldg. Matrl. and Farm Implements
52	Plumbing and Electrical Supplies	Bldg. Matrl. and Farm Implements
53	Paint, Glass, and Wallpaper	Bldg. Matrl. and Farm Implements
60	New Motor Vehicle Dealers	Auto Dealers and Auto Supplies
64	Used Motor Vehicle Dealers	Auto Dealers and Auto Supplies
61	Automotive Supplies and Parts	Auto Dealers and Auto Supplies
62	Service Stations	Service Stations
22	Packaged Liquor Stores	Other Retail Stores
32	Second-hand Merchandise	Other Retail Stores
40	Farm Implement Dealers	Bldg. Matrl. and Farm Implements
41	Farm and Garden Supply Stores	Other Retail Stores
46	Fuel and Ice Dealers	Other Retail Stores
63	Mobile Homes, Trailers, and Campers	Other Retail Stores
66,67	Boat, Motorcycle, and Plane Dealers	Other Retail Stores
70-79	Business and Personal Services	All Other Outlets
28,29,55-58		
80-99	All Other Outlets	All Other Outlets