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

*During 2000*

*Fortieth Annual Report*

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

The following factors should be considered when using these data:

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

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

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

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# TAXABLE SALES IN CALIFORNIA

## 2000

Taxable transactions in California totaled \$441.9 billion during 2000, an increase of \$47.1 billion, or 11.9 percent, over 1999. Real growth was less than current-dollar growth as the average price of taxable commodities increased. The California Taxable Sales Deflator measured a positive inflation rate of 1.5 percent. In constant dollar terms, taxable sales grew by 10.3 percent for the year.

Retail stores reported \$287.1 billion in taxable transactions during 2000, an increase of 12.3 percent. Taxable transactions reported by business and personal service establishments amounted to \$22.2 billion. Establishments included in the "All Other Outlets" category reported taxable sales of \$132.6 billion, a gain of 11.6 percent.

Stores featuring durable goods outperformed stores dealing mainly in nondurable items. Sales by durable goods retailers grew by 13.6 percent while sales by nondurable goods retailers increased by 11.0 percent.

New car dealers reported sales of \$46.5 billion, a 16.6 percent increase over 1999. This continued a trend of robust sales growth from the preceding year. The Department of Motor Vehicles reported calendar year 2000 registrations of new automobiles and trucks totaling 2,190,524, a 9.3 percent increase from 1999.

The construction industry continued strong sales through 2000. Sales by building material stores totaled \$22.5 billion, an increase of 12.9 percent. Construction contractors, classified with "All Other Outlets," reported taxable transactions of \$17.9 billion, an increase of 8.3 percent.

Service station sales increased significantly, jumping 24.1 percent on sales of \$25.2 billion. The average price of gasoline for the year was \$1.584 per gallon, a substantial 20.5 percent increase over the 1999 average price of \$1.315 per gallon. Gasoline consumption increased slightly to 14.8 billion gallons, an increase of 1.9 percent over 1999.

### 2000 TAXABLE SALES BY QUARTER

Growth in Actual Dollars Compared to Growth in Constant-Value Dollars

<i>Quarter</i>	<i>Taxable Transactions</i>		<i>Percent Change from Prior Year in</i>		
	<i>Amount</i>	<i>Percent of Total</i>	<i>Actual Dollars</i>	<i>Constant-Value Dollars</i>	<i>California Taxable Sales Deflator</i>
January–March	\$ 99,900,633,000	22.6	14.6	12.5	1.8
April–June	110,971,258,000	25.1	13.2	11.4	1.6
July–September	112,489,886,000	25.5	12.0	10.2	1.6
October–December	118,492,635,000	26.8	8.7	7.4	1.2
Annual	\$ 441,854,412,000	100.0	11.9	10.3	1.5

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

Type of business	Number of permits on July 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	9,607	\$3,746,503	.85	9.3	100.99	108.66
Men's apparel	3,520	1,122,973	.25	-34.2	50.32	32.57
Family apparel	11,997	5,832,477	1.32	34.4	127.86	169.16
Shoes	4,522	2,145,419	.49	8.1	58.50	62.22
Apparel stores group	<b>29,646</b>	<b>12,847,372</b>	<b>2.91</b>	<b>12.1</b>	<b>337.66</b>	<b>372.60</b>
General merchandise stores	7,853	40,462,900	9.16	8.1	1,103.10	1,173.52
Drug stores	4,353	5,366,464	1.21	4.9	150.74	155.64
General merchandise group	<b>12,206</b>	<b>45,829,364</b>	<b>10.37</b>	<b>7.7</b>	<b>1,253.84</b>	<b>1,329.16</b>
Gifts, art goods, and novelties	10,701	1,814,538	.41	7.9	49.54	52.63
Sporting goods	6,207	3,314,272	.75	8.2	90.23	96.12
Florists	5,161	983,396	.22	6.7	27.16	28.52
Photographic equipment and supplies	965	482,991	.11	0.7	14.13	14.01
Musical instruments	3,107	1,728,185	.39	1.5	50.18	50.12
Stationery and books	8,481	4,201,098	.95	6.6	116.16	121.84
Jewelry	8,016	2,140,688	.48	13.1	55.79	62.08
Office, store, and school supplies	15,096	16,235,166	3.67	18.1	405.06	470.86
Other specialties	95,431	14,944,687	3.38	11.3	395.52	433.43
Specialty stores group	<b>153,165</b>	<b>45,845,021</b>	<b>10.38</b>	<b>12.2</b>	<b>1,203.76</b>	<b>1,329.61</b>
Food stores selling all types of liquor	5,586	12,226,405	2.77	5.5	341.58	354.59
All other food stores	18,713	6,147,993	1.39	10.0	164.63	178.31
Food stores group	<b>24,299</b>	<b>18,374,398</b>	<b>4.16</b>	<b>7.0</b>	<b>506.21</b>	<b>532.90</b>
Eating places: no alcoholic beverages	44,514	15,530,236	3.51	8.2	423.13	450.41
Eating places: beer and wine	19,242	8,975,611	2.03	8.5	243.81	260.31
Eating and drinking: all types of liquor	10,842	10,955,884	2.48	11.5	289.52	317.75
Eating and drinking group	<b>74,598</b>	<b>35,461,731</b>	<b>8.03</b>	<b>9.3</b>	<b>956.46</b>	<b>1,028.47</b>
Household and home furnishings	21,870	9,231,640	2.09	16.9	232.69	267.74
Household appliance dealers	3,637	4,361,264	.99	6.9	120.25	126.49
Household group	<b>25,507</b>	<b>13,592,904</b>	<b>3.08</b>	<b>13.5</b>	<b>352.94</b>	<b>394.23</b>
Lumber and building materials	3,807	15,691,521	3.55	11.3	415.51	455.09
Hardware stores	2,158	2,868,803	.65	13.7	74.38	83.20
Plumbing and electrical supplies	1,773	2,966,604	.67	25.5	69.68	86.04
Paint, glass, and wallpaper	1,582	961,649	.22	2.7	27.59	27.89
Building material group	<b>9,320</b>	<b>22,488,577</b>	<b>5.09</b>	<b>12.9</b>	<b>587.16</b>	<b>652.22</b>
New motor vehicle dealers	2,516	46,516,968	10.53	16.6	1,175.39	1,349.10
Used motor vehicle dealers	7,443	5,465,117	1.24	16.1	138.71	158.50
Automotive supplies and parts	12,292	4,745,930	1.07	6.2	131.67	137.64
Service stations	9,106	25,209,229	5.71	24.1	598.72	731.13
Automotive group	<b>31,357</b>	<b>81,937,244</b>	<b>18.54</b>	<b>18.1</b>	<b>2,044.49</b>	<b>2,376.37</b>
Packaged liquor stores	4,845	2,078,101	.47	6.3	57.61	60.27
Second-hand merchandise	6,825	528,311	.12	4.8	14.85	15.32
Farm implement dealers	1,208	2,316,736	.52	-0.5	68.61	67.19
Farm and garden supply stores	3,601	2,060,713	.47	5.1	57.80	59.77
Fuel and ice dealers	738	505,230	.11	14.9	12.96	14.65
Mobile homes, trailers, and campers	812	958,749	.22	8.7	25.98	27.81
Boat, motorcycle, and plane dealers	2,287	2,243,246	.51	28.1	51.61	65.06
All other retail stores group	<b>20,316</b>	<b>10,691,086</b>	<b>2.42</b>	<b>8.9</b>	<b>289.42</b>	<b>310.07</b>
<b>Retail Stores Totals</b>	<b>380,414</b>	<b>287,067,697</b>	<b>64.97</b>	<b>12.3</b>	<b>7,531.96</b>	<b>8,325.63</b>
Business and Personal Services	102,626	22,185,850	5.02	9.1	599.14	643.44
All Other Outlets	475,877	132,600,865	30.01	11.6	3,501.38	3,845.73
<b>Totals All Outlets</b>	<b>958,917</b>	<b>\$441,854,412</b>	<b>100.00</b>	<b>11.9</b>	<b>11,632.47</b>	<b>12,814.80</b>
<b>HISTORICAL DATA</b>						
Comparable data for retail stores:						
1995	337,374	194,378,106	64.59	3.9	6,062.38	
1996	339,587	205,746,810	64.08	5.8	6,353.54	
1997	342,228	217,248,677	63.69	5.6	6,591.88	
1998	345,609	229,406,469	63.93	5.6	6,849.18	
1999	364,896	255,589,386	64.75	11.4	7,531.96	
Comparable data for all outlets:						
1995	983,574	300,956,449		5.2	9,386.41	
1996	974,756	321,076,250		6.7	9,914.96	
1997	965,223	341,091,634		6.3	10,349.60	
1998	954,088	358,858,378		5.2	10,714.11	
1999	957,152	394,736,245		10.0	11,632.47	

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**TABLE 2. TAXABLE SALES, BY COUNTY, 2000**

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of July 1, 2000			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	38,898	1,968	40,866	\$20,130,783	\$592,145	\$3,040,588	\$23,763,516	15.0
Alpine	--	69	69	--	11,026	12,275	23,301	0.3
Amador	704	758	1,462	144,674	182,849	37,893	365,416	13.4
Butte	3,903	1,958	5,861	1,563,257	289,715	186,092	2,039,064	7.5
Calaveras	190	1,326	1,516	52,214	143,952	34,889	231,055	5.1
Colusa	296	201	497	121,195	68,385	32,978	222,558	2.6
Contra Costa	19,851	2,823	22,674	10,207,522	716,646	1,406,392	12,330,560	10.9
Del Norte	247	416	663	70,385	66,698	38,895	175,978	11.1
El Dorado	1,540	3,951	5,491	550,546	570,055	203,815	1,324,416	11.0
Fresno	15,505	3,082	18,587	6,779,364	839,860	852,831	8,472,055	9.0
Glenn	426	280	706	119,668	82,166	28,680	230,514	6.9
Humboldt	2,672	1,849	4,521	924,892	246,947	121,483	1,293,322	6.0
Imperial	3,452	398	3,850	1,064,431	141,836	197,263	1,403,530	8.5
Inyo	396	377	773	131,536	82,103	45,078	258,717	7.7
Kern	8,752	5,609	14,361	4,317,792	1,761,063	859,383	6,938,238	9.7
Kings	1,603	395	1,998	660,902	102,410	124,624	887,936	10.9
Lake	578	1,064	1,642	190,449	160,434	58,269	409,152	6.7
Lassen	303	439	742	122,975	48,821	49,321	221,117	6.1
Los Angeles	254,858	13,573	268,431	91,743,447	3,634,163	11,295,924	106,673,534	9.6
Madera	1,070	1,637	2,707	436,865	330,191	113,914	880,970	6.3
Marin	9,233	1,843	11,076	3,424,093	275,902	356,030	4,056,025	10.5
Mariposa	--	684	684	--	108,980	18,277	127,257	0.0
Mendocino	1,527	2,022	3,549	521,556	374,248	86,324	982,128	9.6
Merced	2,847	878	3,725	1,254,779	284,103	201,385	1,740,267	9.3
Modoc	170	198	368	34,685	13,801	27,420	75,906	22.7
Mono	367	258	625	131,234	31,599	32,925	195,758	10.1
Monterey	7,987	3,093	11,080	3,674,535	645,509	577,007	4,897,051	14.4
Napa	3,267	1,098	4,365	1,307,026	408,938	191,711	1,907,675	11.7
Nevada	1,787	2,144	3,931	565,194	287,320	144,536	997,050	9.4
Orange	90,126	2,590	92,716	39,105,549	889,248	4,467,663	44,462,460	10.1
Placer	5,046	3,369	8,415	3,225,541	968,102	547,924	4,741,567	17.1
Plumas	101	943	1,044	14,889	129,240	43,272	187,401	11.5
Riverside	29,046	6,107	35,153	13,686,783	1,760,699	1,531,967	16,979,449	12.6
Sacramento	15,157	15,084	30,241	7,227,096	7,345,181	2,021,448	16,593,725	10.8
San Benito	908	349	1,257	292,941	123,959	59,086	475,986	12.8
San Bernardino	33,199	6,962	40,161	15,863,676	1,220,892	1,800,870	18,885,438	12.5
San Diego	69,880	9,718	79,598	31,038,444	1,627,071	3,579,903	36,245,418	10.7
San Francisco	29,024	--	29,024	14,089,926	--	--	14,089,926	14.2
San Joaquin	9,323	2,159	11,482	4,809,846	1,068,150	704,357	6,582,353	14.2
San Luis Obispo	6,359	2,922	9,281	2,132,339	457,693	334,539	2,924,571	12.6
San Mateo	19,723	1,450	21,173	11,406,936	1,000,810	1,636,270	14,044,016	15.8
Santa Barbara	9,245	4,033	13,278	3,305,524	1,014,124	503,615	4,823,263	9.0
Santa Clara	46,395	1,767	48,162	31,574,974	331,749	5,396,939	37,303,662	22.9
Santa Cruz	4,520	4,201	8,721	1,921,623	706,494	294,225	2,922,342	11.3
Shasta	3,467	2,089	5,556	1,595,897	250,148	209,282	2,055,327	11.0
Sierra	30	101	131	5,935	5,769	8,310	20,014	0.1
Siskiyou	1,263	681	1,944	247,272	53,747	80,325	381,344	7.2
Solano	7,688	440	8,128	3,865,372	123,413	435,068	4,423,853	13.5
Sonoma	10,755	5,536	16,291	5,187,819	1,028,998	606,727	6,823,544	13.4
Stanislaus	7,997	1,956	9,953	3,597,696	1,136,859	460,499	5,195,054	11.5
Sutter	1,295	644	1,939	650,132	272,853	97,539	1,020,524	20.6
Tehama	772	797	1,569	378,103	48,352	43,451	469,906	8.2
Trinity	--	571	571	--	50,512	10,181	60,693	-3.9
Tulare	5,904	2,317	8,221	2,460,322	441,896	319,851	3,222,069	6.3
Tuolumne	552	1,610	2,162	193,386	255,451	51,922	500,759	9.8
Ventura	20,551	1,726	22,277	7,829,407	373,316	893,369	9,096,092	9.1
Yolo	3,320	421	3,741	1,929,255	176,193	310,764	2,416,212	13.7
Yuba	447	762	1,209	161,333	165,149	65,333	391,815	10.0
Statewide	--	--	8,699	--	--	1,391,563	1,391,563	-13.6
<b>TOTAL</b>	<b>814,522</b>	<b>135,696</b>	<b>958,917</b>	<b>\$358,044,015</b>	<b>\$35,527,933</b>	<b>\$48,282,464</b>	<b>\$441,854,412</b>	<b>11.9</b>
<b>HISTORICAL DATA</b>								
1995	823,214	151,831	983,574	\$241,862,205	\$25,512,914	\$33,065,952	\$300,441,071	5.2
1996	817,610	148,506	974,756	257,130,533	26,892,023	36,710,352	320,732,908	6.8
1997	813,970	142,559	965,223	275,107,951	28,046,825	37,936,858	341,091,634	6.3
1998	803,460	141,528	954,088	290,665,027	29,217,735	38,975,616	358,858,378	5.2
1999	810,201	138,112	957,152	319,664,300	32,457,144	42,614,801	394,736,245	10.0

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

(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	360	131,775	50	14,499	243	93,994	28	5,406
Men's apparel	90	32,051	6	3,020	59	29,378	6	1,048
Family apparel	559	223,642	44	17,326	261	157,409	52	15,258
Shoes	145	98,239	17	6,718	83	57,434	10	2,856
Apparel stores group	<b>1,154</b>	<b>485,707</b>	<b>117</b>	<b>41,563</b>	<b>646</b>	<b>338,215</b>	<b>96</b>	<b>24,568</b>
General merchandise stores	499	1,637,074	31	289,297	194	1,423,187	27	61,194
Drug stores	167	297,332	28	29,651	101	202,295	13	30,001
General merchandise group	<b>666</b>	<b>1,934,406</b>	<b>59</b>	<b>318,948</b>	<b>295</b>	<b>1,625,482</b>	<b>40</b>	<b>91,195</b>
Gifts, art goods, and novelties	420	72,677	58	4,324	315	48,285	69	5,384
Sporting goods	241	175,438	69	21,012	223	112,430	85	23,519
Florists	281	41,315	21	5,816	183	26,767	21	2,678
Photographic equipment and supplies	46	15,385	5	1,284	14	7,794	4	359
Musical instruments	160	93,019	23	7,728	87	59,437	18	2,285
Stationery and books	577	251,933	60	22,897	340	96,789	47	7,330
Jewelry	470	77,818	27	7,150	310	63,920	15	4,561
Office, store, and school supplies	1,009	937,817	90	45,129	517	432,349	73	19,777
Other specialties	5,444	798,902	479	63,765	3,185	430,742	402	32,491
Specialty stores group	<b>8,648</b>	<b>2,464,304</b>	<b>832</b>	<b>179,105</b>	<b>5,174</b>	<b>1,278,513</b>	<b>734</b>	<b>98,384</b>
Food stores selling all types of liquor	272	512,585	37	84,201	179	416,170	26	88,355
All other food stores	798	207,598	119	55,236	384	128,319	71	30,551
Food stores group	<b>1,070</b>	<b>720,183</b>	<b>156</b>	<b>139,437</b>	<b>563</b>	<b>544,489</b>	<b>97</b>	<b>118,906</b>
Eating places: no alcoholic beverages	2,106	598,775	249	79,399	962	331,462	188	56,012
Eating places: beer and wine	994	445,938	122	42,963	533	252,383	116	42,064
Eating and drinking: all types of liquor	495	413,610	57	33,489	274	249,117	73	42,824
Eating and drinking group	<b>3,595</b>	<b>1,458,323</b>	<b>428</b>	<b>155,851</b>	<b>1,769</b>	<b>832,962</b>	<b>377</b>	<b>140,900</b>
Household and home furnishings	998	511,088	144	29,045	749	321,701	117	18,975
Household appliance dealers	164	260,720	39	34,499	89	138,420	22	7,281
Household group	<b>1,162</b>	<b>771,808</b>	<b>183</b>	<b>63,544</b>	<b>838</b>	<b>460,121</b>	<b>139</b>	<b>26,256</b>
Lumber and building materials	167	756,033	51	103,612	118	532,377	35	54,021
Hardware stores	97	158,460	27	14,257	57	89,247	23	14,400
Plumbing and electrical supplies	88	207,584	20	11,941	53	111,936	14	10,163
Paint, glass, and wallpaper	94	50,460	19	8,998	50	32,636	15	6,028
Building material group	<b>446</b>	<b>1,172,537</b>	<b>117</b>	<b>138,808</b>	<b>278</b>	<b>766,196</b>	<b>87</b>	<b>84,612</b>
New motor vehicle dealers	99	2,701,435	16	183,433	74	1,484,713	15	125,419
Used motor vehicle dealers	278	292,317	60	18,091	150	85,745	29	11,512
Automotive supplies and parts	449	183,549	109	45,752	295	192,250	61	23,678
Service stations	387	1,063,763	58	113,561	278	820,701	45	104,719
Automotive group	<b>1,213</b>	<b>4,241,064</b>	<b>243</b>	<b>360,837</b>	<b>797</b>	<b>2,583,409</b>	<b>150</b>	<b>265,328</b>
Packaged liquor stores	279	130,349	33	12,360	88	62,907	28	10,563
Second-hand merchandise	217	17,834	57	5,384	150	11,823	28	4,352
Farm implement dealers	54	237,239	23	43,356	14	6,955	5	†
Farm and garden supply stores	86	55,526	60	21,735	79	60,675	30	10,222 †
Fuel and ice dealers	13	6,776	16	5,837	19	6,720	31	10,463
Mobile homes, trailers, and campers	20	51,554	19	18,111	18	9,935	4	#
Boat, motorcycle, and plane dealers	104	120,559	34	14,896	63	61,017	23	6,217 #
All other retail stores group	<b>773</b>	<b>619,837</b>	<b>242</b>	<b>121,679</b>	<b>431</b>	<b>220,032</b>	<b>149</b>	<b>41,817</b>
Retail Stores Totals	<b>18,727</b>	<b>13,868,169</b>	<b>2,377</b>	<b>1,519,772</b>	<b>10,791</b>	<b>8,649,419</b>	<b>1,869</b>	<b>891,966</b>
Business and Personal Services	4,551	1,202,495	781	83,879	2,877	542,103	600	79,745
All Other Outlets	17,588	8,692,852	2,703	435,413	9,006	3,139,038	3,022	352,705
Totals All Outlets	<b>40,866</b>	<b>23,763,516</b>	<b>5,861</b>	<b>2,039,064</b>	<b>22,674</b>	<b>12,330,560</b>	<b>5,491</b>	<b>1,324,416</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	20,596	8,917,273	2,281	1,147,296	12,949	5,608,735	1,963	654,015
1996	20,508	9,505,418	2,341	1,185,661	12,223	5,945,099	1,825	679,603
1997	20,135	10,185,644	2,299	1,227,290	11,798	6,556,188	1,800	701,638
1998	19,773	10,698,611	2,227	1,263,167	11,375	7,223,699	1,725	711,083
1999	19,069	11,895,998	2,286	1,399,937	11,008	7,718,261	1,783	803,857
Comparable data for all outlets:								
1995	41,828	15,476,364	6,330	1,505,973	24,343	8,339,755	5,984	924,762
1996	41,630	17,087,375	6,189	1,598,552	24,326	8,575,704	5,932	979,382
1997	40,730	18,505,619	6,139	1,657,552	23,643	9,277,418	5,929	1,011,222
1998	40,211	19,221,688	6,004	1,714,751	23,093	10,093,690	5,759	1,041,654
1999	40,640	20,672,287	5,802	1,896,734	22,733	11,114,476	5,438	1,193,677

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

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	167	52,257	31	7,073	87	11,951	89	31,409
Men's apparel	39	13,202	4	1,292	18	939	17	7,831
Family apparel	203	104,640	28	10,631	110	26,281	183	64,189
Shoes	71	30,630	13	4,870	40	9,053	71	25,828
Apparel stores group	<b>480</b>	<b>200,729</b>	<b>76</b>	<b>23,866</b>	<b>255</b>	<b>48,224</b>	<b>360</b>	<b>129,257</b>
General merchandise stores	198	888,731	34	149,072	102	257,814	179	690,533
Drug stores	109	113,872	26	26,450	13	8,834	73	75,105
General merchandise group	<b>307</b>	<b>1,002,603</b>	<b>60</b>	<b>175,522</b>	<b>115</b>	<b>266,648</b>	<b>252</b>	<b>765,638</b>
Gifts, art goods, and novelties	214	25,622	74	8,056	21	924	157	13,366
Sporting goods	124	55,215	40	15,341	32	5,207	111	31,530
Florists	73	24,239	24	3,652	28	2,369	75	15,619
Photographic equipment and supplies	10	6,344	5	2,493	1	#	8	1,982
Musical instruments	71	21,386	19	5,331	8	804	29	10,720
Stationery and books	122	67,771	56	10,297	24	4,596	92	55,458
Jewelry	145	36,906	27	5,362	38	5,602	107	25,989
Office, store, and school supplies	251	223,573	53	20,763	36	17,988	197	99,490
Other specialties	1,217	221,609	291	29,069	254	25,256 #	2,023	148,145
Specialty stores group	<b>2,227</b>	<b>682,665</b>	<b>589</b>	<b>100,364</b>	<b>442</b>	<b>62,746</b>	<b>2,799</b>	<b>402,299</b>
Food stores selling all types of liquor	102	192,538	44	68,296	12	23,714	106	204,032
All other food stores	671	280,298	82	18,090	113	56,490	545	216,247
Food stores group	<b>773</b>	<b>472,836</b>	<b>126</b>	<b>86,386</b>	<b>125</b>	<b>80,204</b>	<b>651</b>	<b>420,279</b>
Eating places: no alcoholic beverages	835	286,726	162	37,740	166	60,502	711	267,824
Eating places: beer and wine	500	155,198	112	42,281	54	19,375	334	112,197
Eating and drinking: all types of liquor	221	155,383	60	20,625	28	9,292	180	104,102
Eating and drinking group	<b>1,556</b>	<b>597,307</b>	<b>334</b>	<b>100,646</b>	<b>248</b>	<b>89,169</b>	<b>1,225</b>	<b>484,123</b>
Household and home furnishings	363	143,293	86	13,852	52	8,548	273	86,979
Household appliance dealers	105	72,380	21	7,169	36	6,716	63	57,511
Household group	<b>468</b>	<b>215,673</b>	<b>107</b>	<b>21,021</b>	<b>88</b>	<b>15,264</b>	<b>336</b>	<b>144,490</b>
Lumber and building materials	98	254,642	46	47,422	22	32,053	74	218,622
Hardware stores	61	61,470	22	20,362	24	20,569	40	18,971
Plumbing and electrical supplies	33	69,152	14	5,541	13	4,364	27	43,227
Paint, glass, and wallpaper	27	20,264	19	5,970	8	1,065	30	12,721
Building material group	<b>219</b>	<b>405,528</b>	<b>101</b>	<b>79,295</b>	<b>67</b>	<b>58,051</b>	<b>171</b>	<b>293,541</b>
New motor vehicle dealers	61	978,461	27	122,894	13	110,115	44	738,162
Used motor vehicle dealers	372	204,507	30	31,431	37	19,315	136	95,549
Automotive supplies and parts	327	135,147	71	24,861	86	31,781	329	123,163
Service stations	233	457,827	74	112,348	41	86,572	228	550,175
Automotive group	<b>993</b>	<b>1,775,942</b>	<b>202</b>	<b>291,534</b>	<b>177</b>	<b>247,783</b>	<b>737</b>	<b>1,507,049</b>
Packaged liquor stores	103	51,497	12	4,900	11	3,360	71	24,461
Second-hand merchandise	173	10,278	30	5,247	220	2,362	189	6,650
Farm implement dealers	101	147,371	10	9,365	38	31,987	65	111,440
Farm and garden supply stores	156	184,455	40	15,997	33	25,502	98	99,488
Fuel and ice dealers	28	22,142	13	5,335	9	1,020	29	7,578
Mobile homes, trailers, and campers	19	60,323	7	1,984	7	2,176	16	33,877
Boat, motorcycle, and plane dealers	43	28,492	14	10,385	6	5,511	39	25,831
All other retail stores group	<b>623</b>	<b>504,558</b>	<b>126</b>	<b>53,213</b>	<b>324</b>	<b>71,918</b>	<b>507</b>	<b>309,325</b>
Retail Stores Totals	<b>7,646</b>	<b>5,857,841</b>	<b>1,721</b>	<b>931,847</b>	<b>1,841</b>	<b>940,007</b>	<b>7,038</b>	<b>4,456,001</b>
Business and Personal Services	2,817	346,718	445	55,479	331	51,688	2,072	278,571
All Other Outlets	8,124	2,267,496	2,355	305,996	1,678	411,835	5,251	2,203,666
Totals All Outlets	<b>18,587</b>	<b>8,472,055</b>	<b>4,521</b>	<b>1,293,322</b>	<b>3,850</b>	<b>1,403,530</b>	<b>14,361</b>	<b>6,938,238</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	7,286	4,426,605	1,647	720,260	2,374	659,142	6,215	3,305,391
1996	7,141	4,566,730	1,638	757,794	2,256	663,595	6,236	3,424,952
1997	7,085	4,666,414	1,611	781,542	2,134	695,263	6,281	3,558,017
1998	7,068	4,868,464	1,585	807,174	1,889	757,334	6,514	3,704,257
1999	7,221	5,338,431	1,638	878,244	1,893	871,216	6,696	4,027,302
Comparable data for all outlets:								
1995	19,546	6,351,055	4,887	1,029,435	4,070	980,170	15,098	5,073,477
1996	19,175	6,552,968	4,869	1,079,084	3,803	1,012,588	15,024	5,291,665
1997	18,864	6,823,928	4,878	1,096,061	3,879	1,051,327	14,673	5,630,747
1998	18,580	7,089,166	4,908	1,124,994	3,872	1,105,405	14,532	5,822,097
1999	18,375	7,771,284	4,521	1,219,721	3,864	1,293,324	14,371	6,324,261

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

(Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	18	4,425	3,408	1,079,651	97	44,588	20	6,081
Men's apparel	3	#	1,707	333,333	18	9,887	3	#
Family apparel	38	9,305 #	4,212	1,592,442	79	69,906	23	3,054 #
Shoes	7	3,309	1,703	663,769	25	12,969	6	1,472
Apparel stores group	<b>66</b>	<b>17,039</b>	<b>11,030</b>	<b>3,669,195</b>	<b>219</b>	<b>137,350</b>	<b>52</b>	<b>10,607</b>
General merchandise stores	30	122,317	2,477	9,200,849	43	394,518	30	89,981
Drug stores	12	10,833	1,459	1,377,014	27	80,327	13	17,533
General merchandise group	<b>42</b>	<b>133,150</b>	<b>3,936</b>	<b>10,577,863</b>	<b>70</b>	<b>474,845</b>	<b>43</b>	<b>107,514</b>
Gifts, art goods, and novelties	30	1,825	2,670	490,736	141	26,350	76	6,824
Sporting goods	19	3,394	1,035	680,347	69	47,763	28	6,061
Florists	7	1,537	1,322	254,204	48	7,354	12	773
Photographic equipment and supplies	--	---	290	177,014	11	3,523	3	#
Musical instruments	8	2,053	896	464,047	36	22,440	17	2,201
Stationery and books	14	5,450	1,990	1,404,093	122	77,037	56	7,306
Jewelry	19	4,517	2,396	499,129	70	23,455	12	1,757
Office, store, and school supplies	20	10,703	3,492	3,681,510	139	143,147	28	16,054
Other specialties	146	13,245	26,393	4,103,387	807	167,228	290	23,047 #
Specialty stores group	<b>263</b>	<b>42,724</b>	<b>40,484</b>	<b>11,754,467</b>	<b>1,443</b>	<b>518,297</b>	<b>522</b>	<b>64,023</b>
Food stores selling all types of liquor	14	22,624	1,251	2,954,962	65	139,994	25	52,248
All other food stores	88	41,623	5,497	1,258,011	129	48,004	93	26,827
Food stores group	<b>102</b>	<b>64,247</b>	<b>6,748</b>	<b>4,212,973</b>	<b>194</b>	<b>187,998</b>	<b>118</b>	<b>79,075</b>
Eating places: no alcoholic beverages	109	44,745	14,091	4,808,455	296	95,074	131	35,409
Eating places: beer and wine	61	19,325	3,935	2,058,707	277	127,076	88	28,237
Eating and drinking: all types of liquor	19	5,579	2,517	2,849,643	109	142,878	42	18,265
Eating and drinking group	<b>189</b>	<b>69,649</b>	<b>20,543</b>	<b>9,716,805</b>	<b>682</b>	<b>365,028</b>	<b>261</b>	<b>81,911</b>
Household and home furnishings	31	12,636	5,403	2,117,707	334	129,122	72	10,971
Household appliance dealers	11	3,435	950	1,154,651	31	58,142	15	4,171
Household group	<b>42</b>	<b>16,071</b>	<b>6,353</b>	<b>3,272,358</b>	<b>365</b>	<b>187,264</b>	<b>87</b>	<b>15,142</b>
Lumber and building materials	12	6,170	708	3,154,791	40	185,345	31	70,940
Hardware stores	9	12,616	505	782,748	19	44,475	13	25,977
Plumbing and electrical supplies	6	680	424	632,128	19	34,812	10	4,134
Paint, glass, and wallpaper	5	1,864	374	252,273	19	17,144	11	4,329
Building material group	<b>32</b>	<b>21,330</b>	<b>2,011</b>	<b>4,821,940</b>	<b>97</b>	<b>281,776</b>	<b>65</b>	<b>105,380</b>
New motor vehicle dealers	8	81,101	586	11,348,346	30	507,991	9	82,955
Used motor vehicle dealers	10	13,879	2,149	1,317,750	40	22,264	12	6,361
Automotive supplies and parts	46	19,472	3,392	1,046,610	42	27,591	48	20,568
Service stations	34	62,752	2,369	6,881,434	63	182,981	44	76,174
Automotive group	<b>98</b>	<b>177,204</b>	<b>8,496</b>	<b>20,594,140</b>	<b>175</b>	<b>740,827</b>	<b>113</b>	<b>186,058</b>
Packaged liquor stores	13	5,095	1,620	561,593	28	22,851	18	3,732
Second-hand merchandise	31	974	1,454	105,264	46	5,999	22	1,932
Farm implement dealers	19	33,178	96	282,388	5	1,324	6	16,231
Farm and garden supply stores	41	37,761 †	479	205,398	41	19,757 †	44	8,992
Fuel and ice dealers	3	†	71	43,723	1	†	12	9,337
Mobile homes, trailers, and campers	3	#	90	87,963	1	#	7	3,843
Boat, motorcycle, and plane dealers	4	3,847 #	360	415,309	29	14,973 #	13	11,588
All other retail stores group	<b>114</b>	<b>80,855</b>	<b>4,170</b>	<b>1,701,638</b>	<b>151</b>	<b>64,904</b>	<b>122</b>	<b>55,655</b>
Retail Stores Totals	<b>948</b>	<b>622,269</b>	<b>103,771</b>	<b>70,321,379</b>	<b>3,396</b>	<b>2,958,289</b>	<b>1,383</b>	<b>705,365</b>
Business and Personal Services	300	36,342	25,449	5,199,902	1,615	221,760	426	46,398
All Other Outlets	750	229,325	139,211	31,152,253	6,065	875,976	1,740	230,365
Totals All Outlets	<b>1,998</b>	<b>887,936</b>	<b>268,431</b>	<b>106,673,534</b>	<b>11,076</b>	<b>4,056,025</b>	<b>3,549</b>	<b>982,128</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	848	515,772	88,913	51,028,543	3,020	1,939,316	1,382	486,224
1996	849	521,607	90,797	53,304,462	2,996	2,061,445	1,337	523,505
1997	845	506,291	92,155	55,283,389	3,045	2,227,459	1,328	555,625
1998	860	513,319	93,898	57,500,490	3,165	2,394,890	1,309	581,237
1999	866	564,992	100,701	63,271,079	3,258	2,665,857	1,341	644,055
Comparable data for all outlets:								
1995	2,054	714,053	272,792	79,068,162	12,196	2,686,020	3,712	693,777
1996	2,052	753,226	268,898	82,620,919	12,010	2,902,225	3,651	733,126
1997	2,007	737,783	265,711	86,397,850	11,678	3,108,231	3,587	786,569
1998	1,962	716,612	263,772	90,205,600	11,429	3,378,233	3,556	815,983
1999	1,947	800,312	268,310	97,316,828	11,200	3,670,921	3,579	896,221



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

(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	32	7,022	138	44,997	41	14,437	28	6,442
Men's apparel	2	#	37	9,277	12	8,148	12	1,852
Family apparel	39	9,800 #	185	73,057	45	34,209	28	9,364
Shoes	9	4,397	60	28,357	14	11,035	8	3,281
Apparel stores group	<b>82</b>	<b>21,219</b>	<b>420</b>	<b>155,688</b>	<b>112</b>	<b>67,829</b>	<b>76</b>	<b>20,939</b>
General merchandise stores	52	237,637	92	495,030	30	92,252	20	48,017
Drug stores	20	16,562	43	76,522	13	20,174	12	24,108
General merchandise group	<b>72</b>	<b>254,199</b>	<b>135</b>	<b>571,552</b>	<b>43</b>	<b>112,426</b>	<b>32</b>	<b>72,125</b>
Gifts, art goods, and novelties	50	2,977	205	33,086	56	6,199	61	8,556
Sporting goods	32	7,850	76	28,324	38	13,986	40	12,021
Florists	15	4,315	65	12,126	19	4,094	14	2,378
Photographic equipment and supplies	4	472	16	5,834	1	#	7	252
Musical instruments	12	3,184	51	11,595	20	4,520	9	2,642
Stationery and books	29	7,970	107	38,432	35	6,283	43	9,172
Jewelry	29	6,777	137	34,133	32	8,380	45	4,717
Office, store, and school supplies	31	21,446	113	80,538	55	33,842	49	20,831
Other specialties	263	30,211	1,090	183,640	356	49,746 #	275	25,379
Specialty stores group	<b>465</b>	<b>85,202</b>	<b>1,860</b>	<b>427,708</b>	<b>612</b>	<b>127,050</b>	<b>543</b>	<b>85,948</b>
Food stores selling all types of liquor	38	46,026	55	130,856	26	71,733	21	58,651
All other food stores	156	70,872	335	126,079	71	26,501	52	22,357
Food stores group	<b>194</b>	<b>116,898</b>	<b>390</b>	<b>256,935</b>	<b>97</b>	<b>98,234</b>	<b>73</b>	<b>81,008</b>
Eating places: no alcoholic beverages	177	66,500	373	134,772	130	53,784	95	27,251
Eating places: beer and wine	113	32,519	375	157,993	94	73,034	79	26,604
Eating and drinking: all types of liquor	61	20,472	140	157,465	57	63,405	43	24,696
Eating and drinking group	<b>351</b>	<b>119,491</b>	<b>888</b>	<b>450,230</b>	<b>281</b>	<b>190,223</b>	<b>217</b>	<b>78,551</b>
Household and home furnishings	76	17,597	312	89,509	102	34,026	90	23,682
Household appliance dealers	25	13,906	46	59,605	16	6,463	20	10,124
Household group	<b>101</b>	<b>31,503</b>	<b>358</b>	<b>149,114</b>	<b>118</b>	<b>40,489</b>	<b>110</b>	<b>33,806</b>
Lumber and building materials	19	56,963	49	191,448	23	176,249	29	78,770
Hardware stores	21	12,904	23	45,644	7	16,447	13	14,952
Plumbing and electrical supplies	9	2,162	23	47,067	4	4,674	12	13,296
Paint, glass, and wallpaper	8	4,016	20	12,379	12	7,379	7	4,243
Building material group	<b>57</b>	<b>76,045</b>	<b>115</b>	<b>296,538</b>	<b>46</b>	<b>204,749</b>	<b>61</b>	<b>111,261</b>
New motor vehicle dealers	26	167,264	30	524,549	15	126,980	4	54,247
Used motor vehicle dealers	51	30,196	67	52,849	9	6,617	10	15,828
Automotive supplies and parts	81	32,825	152	59,718	39	18,871	29	13,408
Service stations	73	167,830	115	222,525	26	78,348	33	62,173
Automotive group	<b>231</b>	<b>398,115</b>	<b>364</b>	<b>859,641</b>	<b>89</b>	<b>230,816</b>	<b>76</b>	<b>145,656</b>
Packaged liquor stores	16	8,449	50	29,288	95	30,399	7	2,481
Second-hand merchandise	32	2,641	100	3,490	39	863	23	1,546
Farm implement dealers	15	38,625	34	64,376	6	11,100	4	†
Farm and garden supply stores	42	30,348	54	46,047	32	14,692 †	20	9,120 †
Fuel and ice dealers	14	3,764	6	6,226	3	†	19	12,483
Mobile homes, trailers, and campers	7	3,073	10	7,225	6	3,928	9	4,266
Boat, motorcycle, and plane dealers	13	7,957	33	22,457	8	12,809	13	3,034
All other retail stores group	<b>139</b>	<b>94,857</b>	<b>287</b>	<b>179,109</b>	<b>189</b>	<b>73,791</b>	<b>95</b>	<b>32,930</b>
Retail Stores Totals	<b>1,692</b>	<b>1,197,529</b>	<b>4,817</b>	<b>3,346,515</b>	<b>1,587</b>	<b>1,145,607</b>	<b>1,283</b>	<b>662,224</b>
Business and Personal Services	506	65,987	1,514	366,394	483	104,688	412	49,776
All Other Outlets	1,527	476,751	4,749	1,184,142	2,295	657,380	2,236	285,050
Totals All Outlets	<b>3,725</b>	<b>1,740,267</b>	<b>11,080</b>	<b>4,897,051</b>	<b>4,365</b>	<b>1,907,675</b>	<b>3,931</b>	<b>997,050</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	1,558	848,801	3,749	2,212,800	1,289	669,569	1,220	469,001
1996	1,573	880,012	3,821	2,359,563	1,308	751,611	1,281	496,325
1997	1,579	939,464	4,012	2,502,596	1,347	830,311	1,242	519,355
1998	1,638	979,047	4,231	2,678,257	1,356	895,412	1,222	536,041
1999	1,615	1,081,651	4,634	2,967,983	1,468	1,048,386	1,257	618,867
Comparable data for all outlets:								
1995	3,900	1,183,052	10,740	3,161,181	4,273	1,111,940	4,223	663,479
1996	3,868	1,239,209	10,886	3,437,830	4,266	1,227,540	4,129	705,378
1997	3,821	1,358,306	11,012	3,643,016	4,272	1,327,116	4,084	761,122
1998	3,809	1,454,794	10,977	3,858,997	4,118	1,456,306	4,088	778,139
1999	3,756	1,592,118	11,024	4,280,676	4,216	1,707,907	3,919	911,768

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

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	856	442,985	31	20,714	397	167,549	239	130,083
Men's apparel	341	135,539	14	6,393	95	56,419	60	41,478
Family apparel	966	614,633	73	49,484	527	227,815	238	161,112
Shoes	399	171,209	16	10,283	190	86,795	123	77,655
Apparel stores group	<b>2,562</b>	<b>1,364,366</b>	<b>134</b>	<b>86,874</b>	<b>1,209</b>	<b>538,578</b>	<b>660</b>	<b>410,328</b>
General merchandise stores	626	3,892,436	43	415,365	318	1,877,399	225	1,796,247
Drug stores	443	442,451	32	45,692	163	185,339	113	164,323
General merchandise group	<b>1,069</b>	<b>4,334,887</b>	<b>75</b>	<b>461,057</b>	<b>481</b>	<b>2,062,738</b>	<b>338</b>	<b>1,960,570</b>
Gifts, art goods, and novelties	757	198,486	120	21,301	412	50,049	341	60,927
Sporting goods	578	371,573	98	71,538	361	128,819	205	132,940
Florists	413	99,157	38	11,674	162	34,482	125	37,506
Photographic equipment and supplies	138	52,667	5	2,021	36	5,985	18	12,379
Musical instruments	243	139,722	23	9,902	97	30,345	107	73,831
Stationery and books	633	352,603	85	29,690	314	63,760	270	149,236
Jewelry	668	217,735	36	17,348	242	64,222	177	74,848
Office, store, and school supplies	1,835	1,847,107	119	159,819	553	387,381	529	766,055
Other specialties	9,798	1,840,914	626	126,632	4,208	512,316	2,186	492,621
Specialty stores group	<b>15,063</b>	<b>5,119,964</b>	<b>1,150</b>	<b>449,925</b>	<b>6,385</b>	<b>1,277,359</b>	<b>3,958</b>	<b>1,800,343</b>
Food stores selling all types of liquor	390	1,079,911	41	150,330	219	625,017	214	509,371
All other food stores	1,241	429,833	111	65,279	639	264,877	550	248,798
Food stores group	<b>1,631</b>	<b>1,509,744</b>	<b>152</b>	<b>215,609</b>	<b>858</b>	<b>889,894</b>	<b>764</b>	<b>758,169</b>
Eating places: no alcoholic beverages	4,172	1,510,534	323	117,712	1,739	717,410	1,454	526,438
Eating places: beer and wine	1,591	871,076	214	96,910	623	297,151	748	292,352
Eating and drinking: all types of liquor	808	1,153,706	91	107,332	339	350,247	375	344,693
Eating and drinking group	<b>6,571</b>	<b>3,535,316</b>	<b>628</b>	<b>321,954</b>	<b>2,701</b>	<b>1,364,808</b>	<b>2,577</b>	<b>1,163,483</b>
Household and home furnishings	2,020	998,695	234	91,723	1,062	376,678	597	386,826
Household appliance dealers	300	487,460	30	13,876	147	140,900	139	192,549
Household group	<b>2,320</b>	<b>1,486,155</b>	<b>264</b>	<b>105,599</b>	<b>1,209</b>	<b>517,578</b>	<b>736</b>	<b>579,375</b>
Lumber and building materials	264	1,504,904	43	185,395	177	917,983	155	686,302
Hardware stores	182	197,274	34	18,626	88	80,094	68	77,382
Plumbing and electrical supplies	160	241,949	16	32,396	86	186,410	62	116,417
Paint, glass, and wallpaper	114	69,587	19	17,483	62	26,351	56	41,647
Building material group	<b>720</b>	<b>2,013,714</b>	<b>112</b>	<b>253,900</b>	<b>413</b>	<b>1,210,838</b>	<b>341</b>	<b>921,748</b>
New motor vehicle dealers	216	4,206,532	30	1,026,068	126	2,100,986	67	1,820,657
Used motor vehicle dealers	590	648,388	67	35,733	324	243,311	303	249,989
Automotive supplies and parts	892	331,935	88	38,524	703	271,700	450	209,479
Service stations	735	2,191,674	89	226,717	440	1,196,693	282	811,847
Automotive group	<b>2,433</b>	<b>7,378,529</b>	<b>274</b>	<b>1,327,042</b>	<b>1,593</b>	<b>3,812,690</b>	<b>1,102</b>	<b>3,091,972</b>
Packaged liquor stores	384	161,099	17	5,359	145	57,345	130	71,301
Second-hand merchandise	397	66,936	52	3,392	277	17,543	159	25,251
Farm implement dealers	50	95,379	11	12,029	57	155,238	32	73,403
Farm and garden supply stores	165	126,792	49	21,779	223	80,753	86	53,982
Fuel and ice dealers	15	11,965	20	17,836	27	6,734	19	21,372
Mobile homes, trailers, and campers	80	74,504	14	19,611	64	80,444	28	44,620
Boat, motorcycle, and plane dealers	205	205,639	41	82,381	129	117,934	92	96,614
All other retail stores group	<b>1,296</b>	<b>742,314</b>	<b>204</b>	<b>162,387</b>	<b>922</b>	<b>515,991</b>	<b>546</b>	<b>386,543</b>
Retail Stores Totals	<b>33,665</b>	<b>27,484,989</b>	<b>2,993</b>	<b>3,384,347</b>	<b>15,771</b>	<b>12,190,474</b>	<b>11,022</b>	<b>11,072,531</b>
Business and Personal Services	8,692	2,625,459	941	203,768	3,837	851,744	3,268	729,836
All Other Outlets	50,359	14,352,012	4,481	1,153,452	15,545	3,937,231	15,951	4,791,358
Totals All Outlets	<b>92,716</b>	<b>44,462,460</b>	<b>8,415</b>	<b>4,741,567</b>	<b>35,153</b>	<b>16,979,449</b>	<b>30,241</b>	<b>16,593,725</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	27,444	18,269,162	2,422	1,757,661	12,594	7,435,414	9,506	7,584,748
1996	28,283	19,450,797	2,353	1,921,604	12,712	8,003,061	9,433	7,947,212
1997	28,930	20,983,323	2,465	2,122,328	13,036	8,508,010	9,557	8,227,142
1998	29,284	22,456,107	2,484	2,345,526	13,408	9,276,448	9,632	8,715,401
1999	31,432	24,788,574	2,782	2,807,480	14,676	10,685,724	10,373	9,938,877
Comparable data for all outlets:								
1995	93,173	29,946,531	7,912	2,512,880	35,303	10,320,618	31,404	11,433,324
1996	92,805	32,533,206	7,936	2,783,550	34,522	11,138,861	31,490	11,980,275
1997	92,766	34,921,357	8,172	3,066,395	34,212	11,972,371	31,272	12,534,169
1998	91,867	37,108,350	8,146	3,405,178	33,623	13,140,854	30,342	13,328,646
1999	92,835	40,366,090	8,166	4,047,530	34,117	15,076,945	29,751	14,979,393

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

(Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	325	125,796	858	326,310	381	251,332	82	32,316
Men's apparel	193	30,599	279	104,728	97	74,030	32	8,600
Family apparel	531	233,255	1,401	569,180	382	366,062	86	47,991
Shoes	202	102,669	418	181,955	115	101,084	46	29,627
Apparel stores group	<b>1,251</b>	<b>492,319</b>	<b>2,956</b>	<b>1,182,173</b>	<b>975</b>	<b>792,508</b>	<b>246</b>	<b>118,534</b>
General merchandise stores	396	2,031,161	573	3,897,496	129	964,102	83	691,580
Drug stores	176	142,359	303	410,066	120	202,422	73	79,342
General merchandise group	<b>572</b>	<b>2,173,520</b>	<b>876</b>	<b>4,307,562</b>	<b>249</b>	<b>1,166,524</b>	<b>156</b>	<b>770,922</b>
Gifts, art goods, and novelties	432	54,240	1,167	148,979	459	165,219	171	12,907
Sporting goods	251	114,685	604	322,251	119	108,250	84	35,520
Florists	142	33,304	748	100,978	269	38,361	48	11,586
Photographic equipment and supplies	28	5,605	90	41,670	62	42,227	7	4,776
Musical instruments	104	48,464	273	137,355	111	122,108	35	14,878
Stationery and books	293	164,105	979	360,061	433	203,818	67	25,389
Jewelry	208	66,940	875	195,761	362	207,428	90	22,836
Office, store, and school supplies	543	661,696	1,559	1,154,590	387	727,871	138	152,008
Other specialties	4,404	783,564	9,616	1,202,279	3,116	662,150	1,007	147,877
Specialty stores group	<b>6,405</b>	<b>1,932,603</b>	<b>15,911</b>	<b>3,663,924</b>	<b>5,318</b>	<b>2,277,432</b>	<b>1,647</b>	<b>427,777</b>
Food stores selling all types of liquor	259	559,985	389	1,016,554	527	322,807	104	205,850
All other food stores	792	354,026	1,388	540,690	633	93,928	349	131,897
Food stores group	<b>1,051</b>	<b>914,011</b>	<b>1,777</b>	<b>1,557,244</b>	<b>1,160</b>	<b>416,735</b>	<b>453</b>	<b>337,747</b>
Eating places: no alcoholic beverages	1,876	795,669	4,180	1,525,026	1,673	421,361	573	216,535
Eating places: beer and wine	610	265,432	1,085	564,806	1,108	535,382	303	93,528
Eating and drinking: all types of liquor	387	287,171	896	1,121,474	910	1,021,111	167	92,114
Eating and drinking group	<b>2,873</b>	<b>1,348,272</b>	<b>6,161</b>	<b>3,211,306</b>	<b>3,691</b>	<b>1,977,854</b>	<b>1,043</b>	<b>402,177</b>
Household and home furnishings	833	257,905	2,132	876,268	735	532,339	236	76,611
Household appliance dealers	151	129,746	307	361,003	74	105,323	52	52,954
Household group	<b>984</b>	<b>387,651</b>	<b>2,439</b>	<b>1,237,271</b>	<b>809</b>	<b>637,662</b>	<b>288</b>	<b>129,565</b>
Lumber and building materials	180	888,021	319	1,599,942	66	147,037	59	232,381
Hardware stores	101	64,197	137	175,337	55	56,867	25	51,038
Plumbing and electrical supplies	72	52,047	131	291,561	31	86,822	35	78,266
Paint, glass, and wallpaper	67	36,661	98	37,260	37	30,906	35	19,474
Building material group	<b>420</b>	<b>1,040,926</b>	<b>685</b>	<b>2,104,100</b>	<b>189</b>	<b>321,632</b>	<b>154</b>	<b>381,159</b>
New motor vehicle dealers	120	1,895,322	245	3,961,418	26	393,515	50	774,767
Used motor vehicle dealers	429	414,507	685	563,384	50	18,141	160	91,161
Automotive supplies and parts	864	302,916	941	368,189	134	45,195	228	106,810
Service stations	499	1,463,036	672	2,062,865	119	549,967	158	500,910
Automotive group	<b>1,912</b>	<b>4,075,781</b>	<b>2,543</b>	<b>6,955,856</b>	<b>329</b>	<b>1,006,818</b>	<b>596</b>	<b>1,473,648</b>
Packaged liquor stores	185	57,481	327	158,497	103	81,800	63	28,069
Second-hand merchandise	372	17,538	1,334	68,020	114	27,071	69	10,924
Farm implement dealers	50	65,268	94	127,382	1	†	41	102,187
Farm and garden supply stores	177	45,613	271	87,563	13	11,593 †	96	81,215
Fuel and ice dealers	40	15,264	35	14,569	--	---	15	16,793
Mobile homes, trailers, and campers	68	83,624	79	64,463	--	---	16	50,097
Boat, motorcycle, and plane dealers	109	151,493	260	213,159	28	32,827	41	56,205
All other retail stores group	<b>1,001</b>	<b>436,281</b>	<b>2,400</b>	<b>733,653</b>	<b>259</b>	<b>153,291</b>	<b>341</b>	<b>345,490</b>
Retail Stores Totals	<b>16,469</b>	<b>12,801,364</b>	<b>35,748</b>	<b>24,953,089</b>	<b>12,979</b>	<b>8,750,456</b>	<b>4,924</b>	<b>4,387,019</b>
Business and Personal Services	3,850	660,977	8,547	1,954,589	2,785	1,226,650	1,449	232,632
All Other Outlets	19,842	5,423,097	35,303	9,337,740	13,260	4,112,820	5,109	1,962,702
Totals All Outlets	<b>40,161</b>	<b>18,885,438</b>	<b>79,598</b>	<b>36,245,418</b>	<b>29,024</b>	<b>14,089,926</b>	<b>11,482</b>	<b>6,582,353</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	13,233	8,484,929	31,568	16,181,283	13,452	6,150,826	4,107	2,817,429
1996	13,494	8,916,148	32,213	17,141,385	13,060	6,731,700	4,214	2,980,124
1997	13,932	9,359,554	32,381	18,402,311	12,777	6,959,681	4,250	3,143,406
1998	14,410	9,974,911	32,269	19,936,526	12,781	6,886,688	4,302	3,307,333
1999	15,652	11,335,824	34,095	22,235,683	12,934	7,676,090	4,632	3,813,906
Comparable data for all outlets:								
1995	41,683	12,482,309	77,340	23,434,043	30,665	9,554,946	11,921	4,176,036
1996	40,455	13,126,523	77,460	25,138,565	30,318	10,392,212	11,923	4,422,080
1997	39,793	14,005,016	77,192	27,408,526	30,072	10,966,223	11,676	4,733,123
1998	39,092	15,002,297	77,923	29,616,004	29,680	11,268,689	11,498	5,080,400
1999	39,185	16,787,378	79,120	32,752,405	29,481	12,336,761	11,456	5,761,960

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

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	61	26,057	155	90,589	116	54,395	461	240,218
Men's apparel	13	5,624	32	20,681	27	8,059	109	83,593
Family apparel	81	39,185	150	188,066	93	38,475	486	412,929
Shoes	28	14,546	62	49,920	47	19,131	210	139,713
Apparel stores group	<b>183</b>	<b>85,412</b>	<b>399</b>	<b>349,256</b>	<b>283</b>	<b>120,060</b>	<b>1,266</b>	<b>876,453</b>
General merchandise stores	48	222,019	114	1,054,039	95	536,161	293	2,491,857
Drug stores	38	52,039	79	181,457	56	89,079	188	363,257
General merchandise group	<b>86</b>	<b>274,058</b>	<b>193</b>	<b>1,235,496</b>	<b>151</b>	<b>625,240</b>	<b>481</b>	<b>2,855,114</b>
Gifts, art goods, and novelties	154	24,773	167	45,741	144	27,533	334	94,952
Sporting goods	100	43,455	149	115,918	123	50,412	281	248,832
Florists	46	7,698	125	30,052	98	18,278	250	61,755
Photographic equipment and supplies	4	1,980	16	7,031	14	13,567	33	41,225
Musical instruments	21	10,633	69	36,037	40	16,955	152	139,191
Stationery and books	76	22,287	181	106,949	100	46,620	389	287,231
Jewelry	48	8,535	167	58,265	74	21,265	456	211,761
Office, store, and school supplies	87	55,836	306	695,389	138	126,372	1,145	2,402,925
Other specialties	685	71,313	1,697	443,607	874	137,683	5,324	977,388
Specialty stores group	<b>1,221</b>	<b>246,510</b>	<b>2,877</b>	<b>1,538,989</b>	<b>1,605</b>	<b>458,685</b>	<b>8,364</b>	<b>4,465,260</b>
Food stores selling all types of liquor	35	106,244	120	307,733	49	142,121	235	600,831
All other food stores	145	58,162	367	98,127	243	86,649	689	242,352
Food stores group	<b>180</b>	<b>164,406</b>	<b>487</b>	<b>405,860</b>	<b>292</b>	<b>228,770</b>	<b>924</b>	<b>843,183</b>
Eating places: no alcoholic beverages	288	98,929	792	301,013	441	161,459	2,162	766,177
Eating places: beer and wine	255	121,315	579	278,115	369	180,554	1,390	774,857
Eating and drinking: all types of liquor	97	84,973	297	401,760	176	141,775	588	751,275
Eating and drinking group	<b>640</b>	<b>305,217</b>	<b>1,668</b>	<b>980,888</b>	<b>986</b>	<b>483,788</b>	<b>4,140</b>	<b>2,292,309</b>
Household and home furnishings	227	65,718	655	319,652	292	113,679	1,192	821,618
Household appliance dealers	42	23,533	67	166,423	52	58,115	169	355,989
Household group	<b>269</b>	<b>89,251</b>	<b>722</b>	<b>486,075</b>	<b>344</b>	<b>171,794</b>	<b>1,361</b>	<b>1,177,607</b>
Lumber and building materials	56	129,723	87	538,215	68	239,848	166	891,416
Hardware stores	27	38,440	49	101,658	24	44,611	79	237,547
Plumbing and electrical supplies	19	27,490	39	79,047	33	54,817	67	160,874
Paint, glass, and wallpaper	21	14,250	30	29,297	21	10,632	63	64,806
Building material group	<b>123</b>	<b>209,903</b>	<b>205</b>	<b>748,217</b>	<b>146</b>	<b>349,908</b>	<b>375</b>	<b>1,354,643</b>
New motor vehicle dealers	25	287,206	77	1,671,022	31	477,276	113	3,477,667
Used motor vehicle dealers	58	43,606	106	99,203	73	27,409	260	235,989
Automotive supplies and parts	105	35,879	158	90,666	125	54,386	415	222,421
Service stations	88	206,016	233	801,639	120	250,606	401	1,445,759
Automotive group	<b>276</b>	<b>572,707</b>	<b>574</b>	<b>2,662,530</b>	<b>349</b>	<b>809,677</b>	<b>1,189</b>	<b>5,381,836</b>
Packaged liquor stores	84	27,065	82	64,959	101	35,715	259	136,797
Second-hand merchandise	68	4,385	74	20,187	63	6,119	106	16,879
Farm implement dealers	12	18,345	10	14,479	17	47,096	34	65,729
Farm and garden supply stores	74	40,558	61	50,813	72	57,830	122	91,678
Fuel and ice dealers	8	4,489	7	4,333	6	3,800	20	9,703
Mobile homes, trailers, and campers	23	14,555	7	4,823	11	7,178	28	71,009
Boat, motorcycle, and plane dealers	33	23,857	26	30,039	36	17,418	90	135,284
All other retail stores group	<b>302</b>	<b>133,254</b>	<b>267</b>	<b>189,633</b>	<b>306</b>	<b>175,156</b>	<b>659</b>	<b>527,079</b>
Retail Stores Totals	<b>3,280</b>	<b>2,080,718</b>	<b>7,392</b>	<b>8,596,944</b>	<b>4,462</b>	<b>3,423,078</b>	<b>18,759</b>	<b>19,773,484</b>
Business and Personal Services	1,036	119,345	2,423	616,464	1,551	258,071	5,009	1,942,965
All Other Outlets	4,965	724,508	11,358	4,830,608	7,265	1,142,114	24,394	15,587,213
Totals All Outlets	<b>9,281</b>	<b>2,924,571</b>	<b>21,173</b>	<b>14,044,016</b>	<b>13,278</b>	<b>4,823,263</b>	<b>48,162</b>	<b>37,303,662</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	3,047	1,321,785	6,499	5,436,696	4,256	2,384,521	14,684	12,175,280
1996	3,040	1,433,800	6,423	5,967,990	4,250	2,526,480	14,520	13,309,699
1997	2,988	1,543,297	6,416	6,346,995	4,280	2,676,261	14,738	14,363,950
1998	2,989	1,643,560	6,706	6,609,248	4,218	2,845,425	15,125	15,000,747
1999	3,087	1,851,556	7,156	7,516,398	4,256	3,153,459	17,235	16,781,972
Comparable data for all outlets:								
1995	9,233	1,846,049	23,449	8,772,560	13,784	3,318,680	51,576	22,585,949
1996	9,282	1,997,905	23,158	9,775,981	13,738	3,544,310	50,906	25,260,854
1997	9,124	2,177,178	22,394	10,733,816	13,703	3,811,920	51,377	26,951,487
1998	9,164	2,286,870	21,774	11,035,003	13,578	4,024,280	49,530	27,488,815
1999	9,117	2,598,180	21,586	12,130,051	13,519	4,426,532	49,111	30,348,644

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

(Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	111	33,970	34	12,673	80	34,299	96	44,248
Men's apparel	21	6,682	8	3,928	22	17,049	22	10,806
Family apparel	104	29,471	31	14,346	86	56,539	103	68,038
Shoes	28	10,366	17	8,507	45	28,285	48	30,796
Apparel stores group	<b>264</b>	<b>80,489</b>	<b>90</b>	<b>39,454</b>	<b>233</b>	<b>136,172</b>	<b>269</b>	<b>153,888</b>
General merchandise stores	59	269,974	37	250,990	57	548,700	77	609,515
Drug stores	36	73,653	28	20,085	21	41,964	44	104,204
General merchandise group	<b>95</b>	<b>343,627</b>	<b>65</b>	<b>271,075</b>	<b>78</b>	<b>590,664</b>	<b>121</b>	<b>713,719</b>
Gifts, art goods, and novelties	131	17,867	78	5,605	79	8,129	204	28,880
Sporting goods	104	31,585	81	13,009	81	33,137	91	66,311
Florists	57	4,886	33	2,210	30	13,828	74	11,837
Photographic equipment and supplies	9	3,523	6	1,607	4	1,196	13	7,933
Musical instruments	51	15,010	19	3,749	39	10,205	52	22,500
Stationery and books	105	39,822	51	12,099	67	20,102	139	68,874
Jewelry	78	15,085	31	4,810	86	18,457	98	23,851
Office, store, and school supplies	176	81,786	119	36,123	131	115,987	180	203,768
Other specialties	1,014	93,288	554	50,918	841	161,899	1,061	168,914
Specialty stores group	<b>1,725</b>	<b>302,852</b>	<b>972</b>	<b>130,130</b>	<b>1,358</b>	<b>382,940</b>	<b>1,912</b>	<b>602,868</b>
Food stores selling all types of liquor	34	96,804	31	74,420	67	154,449	99	243,718
All other food stores	176	60,672	97	57,822	158	59,650	273	102,457
Food stores group	<b>210</b>	<b>157,476</b>	<b>128</b>	<b>132,242</b>	<b>225</b>	<b>214,099</b>	<b>372</b>	<b>346,175</b>
Eating places: no alcoholic beverages	286	81,094	197	56,897	413	178,493	452	150,478
Eating places: beer and wine	255	120,708	139	39,353	182	72,710	368	165,898
Eating and drinking: all types of liquor	85	78,968	67	40,340	109	77,223	182	134,143
Eating and drinking group	<b>626</b>	<b>280,770</b>	<b>403</b>	<b>136,590</b>	<b>704</b>	<b>328,426</b>	<b>1,002</b>	<b>450,519</b>
Household and home furnishings	270	60,811	75	27,843	176	68,686	452	147,543
Household appliance dealers	32	39,354	34	27,643	39	48,032	56	72,147
Household group	<b>302</b>	<b>100,165</b>	<b>109</b>	<b>55,486</b>	<b>215</b>	<b>116,718</b>	<b>508</b>	<b>219,690</b>
Lumber and building materials	47	157,781	42	98,616	44	206,585	95	268,547
Hardware stores	21	54,136	24	17,998	24	15,184	39	89,899
Plumbing and electrical supplies	16	17,513	14	18,900	15	35,697	30	106,830
Paint, glass, and wallpaper	29	10,597	15	6,640	25	8,566	37	23,137
Building material group	<b>113</b>	<b>240,027</b>	<b>95</b>	<b>142,154</b>	<b>108</b>	<b>266,032</b>	<b>201</b>	<b>488,413</b>
New motor vehicle dealers	17	291,819	14	181,713	41	634,095	35	896,779
Used motor vehicle dealers	41	23,686	50	40,442	69	35,794	115	74,252
Automotive supplies and parts	85	33,623	102	46,986	112	56,890	179	83,881
Service stations	60	151,049	61	123,107	110	292,620	124	347,626
Automotive group	<b>203</b>	<b>500,177</b>	<b>227</b>	<b>392,248</b>	<b>332</b>	<b>1,019,399</b>	<b>453</b>	<b>1,402,538</b>
Packaged liquor stores	59	31,620	12	10,615	43	15,071	101	40,178
Second-hand merchandise	77	3,789	98	4,078	99	7,642	101	7,197
Farm implement dealers	6	4,823	13	16,449	13	18,253	22	61,118
Farm and garden supply stores	72	29,489	47	12,040	25	14,315	99	45,892
Fuel and ice dealers	15	5,036	18	7,247	8	27,743	21	15,629
Mobile homes, trailers, and campers	7	4,918	18	21,767	4	2,902	22	27,882
Boat, motorcycle, and plane dealers	35	37,949	46	32,496	26	39,121	50	57,765
All other retail stores group	<b>271</b>	<b>117,624</b>	<b>252</b>	<b>104,692</b>	<b>218</b>	<b>125,047</b>	<b>416</b>	<b>255,661</b>
Retail Stores Totals	<b>3,809</b>	<b>2,123,207</b>	<b>2,341</b>	<b>1,404,071</b>	<b>3,471</b>	<b>3,179,497</b>	<b>5,254</b>	<b>4,633,471</b>
Business and Personal Services	897	151,440	906	98,303	970	197,895	1,819	318,229
All Other Outlets	4,015	647,695	2,309	552,953	3,687	1,046,461	9,218	1,871,844
Totals All Outlets	<b>8,721</b>	<b>2,922,342</b>	<b>5,556</b>	<b>2,055,327</b>	<b>8,128</b>	<b>4,423,853</b>	<b>16,291</b>	<b>6,823,544</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	3,536	1,392,690	2,119	1,047,561	2,746	2,134,857	4,516	2,983,876
1996	3,418	1,493,678	2,108	1,081,434	2,740	2,213,803	4,550	3,194,611
1997	3,305	1,624,301	2,217	1,125,334	2,844	2,342,549	4,695	3,427,282
1998	3,329	1,721,842	2,235	1,161,504	2,923	2,471,636	4,781	3,646,318
1999	3,645	1,915,550	2,252	1,290,433	3,204	2,803,731	4,972	4,105,328
Comparable data for all outlets:								
1995	9,160	1,928,703	5,781	1,511,878	8,322	2,883,554	16,113	4,222,495
1996	9,157	2,087,730	5,672	1,571,041	8,182	3,029,077	16,321	4,569,715
1997	9,018	2,253,409	5,700	1,608,271	8,181	3,252,603	16,175	4,989,888
1998	8,833	2,366,871	5,663	1,654,056	7,795	3,443,229	16,195	5,383,612
1999	8,763	2,624,632	5,465	1,852,112	7,981	3,897,029	16,337	6,017,754

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

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	84	28,039	66	21,666	191	85,151	16	3,047
Men's apparel	20	7,857	21	4,300	45	34,771	8	1,436
Family apparel	88	54,063	96	33,452	182	156,410	30	11,201
Shoes	52	25,380	28	14,047	100	50,741	12	3,713
Apparel stores group	<b>244</b>	<b>115,339</b>	<b>211</b>	<b>73,465</b>	<b>518</b>	<b>327,073</b>	<b>66</b>	<b>19,397</b>
General merchandise stores	89	629,180	140	419,653	158	929,761	21	111,663
Drug stores	54	73,146	44	38,278	98	118,852	14	28,514
General merchandise group	<b>143</b>	<b>702,326</b>	<b>184</b>	<b>457,931</b>	<b>256</b>	<b>1,048,613</b>	<b>35</b>	<b>140,177</b>
Gifts, art goods, and novelties	172	15,092	95	10,067	178	38,384	34	3,777
Sporting goods	73	31,364	55	17,881	170	77,111	41	13,648
Florists	48	13,868	39	8,045	94	21,516	15	3,090
Photographic equipment and supplies	5	2,405	7	1,653	23	7,870	3	#
Musical instruments	23	12,035	28	7,159	64	29,401	15	4,841
Stationery and books	76	31,558	56	22,659	162	65,226	41	19,097
Jewelry	73	24,550	60	9,741	123	37,605	17	3,258
Office, store, and school supplies	111	129,820	95	40,837	277	296,189	48	45,158
Other specialties	803	129,462	584	64,469	1,644	351,749	224	32,643 #
Specialty stores group	<b>1,384</b>	<b>390,154</b>	<b>1,019</b>	<b>182,511</b>	<b>2,735</b>	<b>925,051</b>	<b>438</b>	<b>125,512</b>
Food stores selling all types of liquor	82	159,588	60	91,988	98	284,557	29	84,275
All other food stores	284	77,977	326	160,425	342	100,472	87	51,523
Food stores group	<b>366</b>	<b>237,565</b>	<b>386</b>	<b>252,413</b>	<b>440</b>	<b>385,029</b>	<b>116</b>	<b>135,798</b>
Eating places: no alcoholic beverages	451	182,582	347	115,732	857	332,300	167	59,964
Eating places: beer and wine	251	85,567	203	64,819	384	195,550	114	39,192
Eating and drinking: all types of liquor	119	74,658	79	38,305	237	194,792	51	32,431
Eating and drinking group	<b>821</b>	<b>342,807</b>	<b>629</b>	<b>218,856</b>	<b>1,478</b>	<b>722,642</b>	<b>332</b>	<b>131,587</b>
Household and home furnishings	233	92,828	164	45,340	422	187,197	56	29,201
Household appliance dealers	49	53,215	32	27,135	59	73,122	15	5,527
Household group	<b>282</b>	<b>146,043</b>	<b>196</b>	<b>72,475</b>	<b>481</b>	<b>260,319</b>	<b>71</b>	<b>34,728</b>
Lumber and building materials	52	210,535	38	108,646	73	418,216	22	71,083
Hardware stores	27	40,689	19	17,585	47	31,967	8	16,037
Plumbing and electrical supplies	23	34,246	20	14,912	43	73,863	6	20,590
Paint, glass, and wallpaper	22	17,669	8	6,765	29	25,834	9	5,306
Building material group	<b>124</b>	<b>303,139</b>	<b>85</b>	<b>147,908</b>	<b>192</b>	<b>549,880</b>	<b>45</b>	<b>113,016</b>
New motor vehicle dealers	51	599,207	28	298,257	64	1,359,933	17	261,750
Used motor vehicle dealers	192	110,498	113	69,098	107	109,049	26	23,672
Automotive supplies and parts	224	93,614	188	59,056	209	85,967	58	40,218
Service stations	131	299,484	85	147,268	187	481,066	61	151,938
Automotive group	<b>598</b>	<b>1,102,803</b>	<b>414</b>	<b>573,679</b>	<b>567</b>	<b>2,036,015</b>	<b>162</b>	<b>477,578</b>
Packaged liquor stores	47	33,984	20	9,938	112	38,297	14	7,406
Second-hand merchandise	77	4,537	126	4,554	112	11,848	14	1,748
Farm implement dealers	36	64,584	54	53,190	26	72,344	27	76,539
Farm and garden supply stores	88	63,905	127	90,690	92	52,798	19	24,152
Fuel and ice dealers	18	6,145	13	6,741	11	3,710	9	63,584
Mobile homes, trailers, and campers	21	39,933	10	14,453	12	14,866	5	7,950
Boat, motorcycle, and plane dealers	30	30,731	25	18,233	80	55,165	7	12,098
All other retail stores group	<b>317</b>	<b>243,819</b>	<b>375</b>	<b>197,799</b>	<b>445</b>	<b>249,028</b>	<b>95</b>	<b>193,477</b>
Retail Stores Totals	<b>4,279</b>	<b>3,583,995</b>	<b>3,499</b>	<b>2,177,037</b>	<b>7,112</b>	<b>6,503,650</b>	<b>1,360</b>	<b>1,371,270</b>
Business and Personal Services	1,293	208,118	1,113	130,179	2,534	384,460	475	131,277
All Other Outlets	4,381	1,402,941	3,609	914,853	12,631	2,207,982	1,906	913,665
Totals All Outlets	<b>9,953</b>	<b>5,195,054</b>	<b>8,221</b>	<b>3,222,069</b>	<b>22,277</b>	<b>9,096,092</b>	<b>3,741</b>	<b>2,416,212</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	3,641	2,469,480	3,133	1,696,943	5,901	4,447,176	1,178	907,310
1996	3,679	2,567,848	3,162	1,768,037	6,062	4,628,855	1,200	954,101
1997	3,764	2,683,524	3,151	1,799,441	6,105	4,891,627	1,206	984,896
1998	3,824	2,875,161	3,225	1,870,851	6,180	5,227,637	1,207	1,084,684
1999	4,067	3,186,834	3,281	2,035,989	6,468	5,879,397	1,312	1,210,597
Comparable data for all outlets:								
1995	10,903	3,555,648	8,931	2,440,825	21,920	6,245,832	3,868	1,581,660
1996	10,710	3,772,868	8,958	2,556,821	22,294	6,544,583	3,876	1,685,983
1997	10,397	3,969,367	8,649	2,669,488	22,133	7,042,659	3,786	1,773,931
1998	10,280	4,237,571	8,237	2,778,407	22,064	7,470,934	3,642	1,900,962
1999	10,026	4,658,971	8,116	3,030,137	22,355	8,339,182	3,706	2,125,393

†, # 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, 2000**

(Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	1	#	12	2,413	20	2,380	6	232
General merchandise stores	--	---	16	53,367	17	12,571	7	3,870
Food stores	7	564	33	34,338	39	30,914	23	13,765
Eating and drinking places	11	1,836	112	26,249	111	20,260	52	16,212
Home furnishings and appliances	1	#	83	13,990	43	3,682	4	249
Bldg. matrl. and farm implements	--	---	29	24,282	33	28,977	24	23,968
Auto dealers and auto supplies	--	---	32	74,102	26	10,190	20	35,707
Service stations	1	#	14	13,131	21	19,562	7	12,646
Other retail stores	7	2,957 #	254	24,241	259	25,573	71	22,146
Retail Stores Totals	<b>28</b>	<b>5,357</b>	<b>585</b>	<b>266,113</b>	<b>569</b>	<b>154,109</b>	<b>214</b>	<b>128,795</b>
All Other Outlets	41	17,944	877	99,303	947	76,946	283	93,763
Totals All Outlets	<b>69</b>	<b>23,301</b>	<b>1,462</b>	<b>365,416</b>	<b>1,516</b>	<b>231,055</b>	<b>497</b>	<b>222,558</b>
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	7	657	8	798	15	2,092	22	1,560
General merchandise stores	13	31,616	13	22,849	15	26,314	17	65,056
Food stores	31	14,690	30	10,730	21	18,392	50	43,762
Eating and drinking places	58	16,644	60	14,383	61	24,466	139	31,588
Home furnishings and appliances	19	2,692	14	561	20	2,075	53	6,932
Bldg. matrl. and farm implements	7	10,637	25	13,990	16	10,480	40	31,661
Auto dealers and auto supplies	17	11,682	26	13,547	15	25,570	61	50,578
Service stations	10	12,146	11	22,206	24	38,758	17	21,385
Other retail stores	96	13,749	110	26,806	153	18,582	240	39,422
Retail Stores Totals	<b>258</b>	<b>114,513</b>	<b>297</b>	<b>125,870</b>	<b>340</b>	<b>166,729</b>	<b>639</b>	<b>291,944</b>
All Other Outlets	405	61,465	409	104,644	433	91,988	1,003	117,208
Totals All Outlets	<b>663</b>	<b>175,978</b>	<b>706</b>	<b>230,514</b>	<b>773</b>	<b>258,717</b>	<b>1,642</b>	<b>409,152</b>
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	9	1,313	49	7,063	11	744	4	414
General merchandise stores	10	37,068	40	86,252	6	2,473	10	1,271
Food stores	28	14,358	115	103,333	36	8,479	12	4,087
Eating and drinking places	57	16,729	207	61,585	30	8,986	28	3,928
Home furnishings and appliances	14	4,365	60	8,685	6	261	3	#
Bldg. matrl. and farm implements	21	12,943	69	54,895	15	3,376	8	5,052
Auto dealers and auto supplies	21	28,757	106	105,223	14	1,734	13	7,309
Service stations	11	14,689	43	64,947	9	6,105	11	14,695
Other retail stores	108	10,597	464	90,118	94	9,194	48	4,796 #
Retail Stores Totals	<b>279</b>	<b>140,819</b>	<b>1,153</b>	<b>582,101</b>	<b>221</b>	<b>41,352</b>	<b>137</b>	<b>41,552</b>
All Other Outlets	463	80,298	1,554	298,869	463	85,905	231	34,354
Totals All Outlets	<b>742</b>	<b>221,117</b>	<b>2,707</b>	<b>880,970</b>	<b>684</b>	<b>127,257</b>	<b>368</b>	<b>75,906</b>
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	13	7,563	11	741	26	3,474	--	#
General merchandise stores	5	4,157	21	8,406	14	41,044	5	798
Food stores	20	14,536	34	16,423	35	41,536	5	752
Eating and drinking places	83	34,576	116	16,794	102	31,836	22	1,700
Home furnishings and appliances	12	5,748	30	3,692	42	11,369	5	158
Bldg. matrl. and farm implements	12	14,458	20	15,633	24	26,008	5	2,050
Auto dealers and auto supplies	8	1,751	22	25,331	28	56,772	1	#
Service stations	11	16,931	19	11,455	12	16,359	5	2,345
Other retail stores	131	26,477	158	12,325	227	54,646	13	612 #
Retail Stores Totals	<b>295</b>	<b>126,197</b>	<b>431</b>	<b>110,800</b>	<b>510</b>	<b>283,044</b>	<b>61</b>	<b>8,415</b>
All Other Outlets	330	69,561	613	76,601	747	192,942	70	11,599
Totals All Outlets	<b>625</b>	<b>195,758</b>	<b>1,044</b>	<b>187,401</b>	<b>1,257</b>	<b>475,986</b>	<b>131</b>	<b>20,014</b>

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, 2000**

(Taxable transactions in thousands of dollars)

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	28	2,225	37	16,126	17	1,471	6	815
General merchandise stores	24	35,349	22	177,554	22	48,984	8	4,055
Food stores	53	34,089	79	67,960	54	35,623	29	12,126
Eating and drinking places	149	35,525	134	57,058	115	30,343	44	5,962
Home furnishings and appliances	32	4,972	63	20,616	43	5,034	7	716
Bldg. matrl. and farm implements	54	26,361	34	103,482	30	13,910	11	2,939
Auto dealers and auto supplies	43	33,537	89	122,503	47	131,807	9	2,320
Service stations	21	22,707	21	36,298	10	39,367	5	4,076
Other retail stores	337	30,967	342	106,493	279	28,541	90	4,564
Retail Stores Totals	<b>741</b>	<b>225,732</b>	<b>821</b>	<b>708,090</b>	<b>617</b>	<b>335,080</b>	<b>209</b>	<b>37,573</b>
All Other Outlets	1,203	155,612	1,118	312,434	952	134,826	362	23,120
Totals All Outlets	<b>1,944</b>	<b>381,344</b>	<b>1,939</b>	<b>1,020,524</b>	<b>1,569</b>	<b>469,906</b>	<b>571</b>	<b>60,693</b>
Type of business	TUOLUMNE		YUBA					
	Permits	Taxable transactions	Permits	Taxable transactions				
Retail Stores								
Apparel stores	23	3,278	12	1,044				
General merchandise stores	20	88,440	19	32,866				
Food stores	54	41,852	56	29,655				
Eating and drinking places	159	45,336	102	27,509				
Home furnishings and appliances	56	8,429	23	4,478				
Bldg. matrl. and farm implements	35	42,934	25	61,726				
Auto dealers and auto supplies	41	36,554	58	36,714				
Service stations	29	35,698	28	37,548				
Other retail stores	385	61,191	191	37,360				
Retail Stores Totals	<b>802</b>	<b>363,712</b>	<b>514</b>	<b>268,900</b>				
All Other Outlets	1,360	137,047	695	122,915				
Totals All Outlets	<b>2,162</b>	<b>500,759</b>	<b>1,209</b>	<b>391,815</b>				

# 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, 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
<b>Retail Stores</b>								
Apparel stores	10	2,120	52	10,179	55	11,838	208	49,498
General merchandise stores	4	7,618	37	64,664	32	170,307	122	226,593
Food stores	13	19,140	50	32,441	39	33,515	189	137,486
Eating and drinking places	57	34,501	184	64,664	171	82,903	665	312,564
Home furnishings and appliances	21	32,453	72	7,160	34	11,388	155	113,959
Bldg. matrl. and farm implements	12	26,360	16	15,096	8	55,079	106	306,997
Auto dealers and auto supplies	5	1,579	21	84,453	46	426,917	260	376,620
Service stations	11	34,930	13	39,100	14	58,435	83	224,479
Other retail stores	147	20,017	515	117,804	271	67,237	1,327	347,200
<b>Retail Stores Totals</b>	<b>280</b>	<b>178,718</b>	<b>960</b>	<b>435,561</b>	<b>670</b>	<b>917,619</b>	<b>3,115</b>	<b>2,095,396</b>
All Other Outlets	567	59,180	1,039	177,047	1,044	113,554	5,702	2,167,803
<b>Totals All Outlets</b>	<b>847</b>	<b>237,898</b>	<b>1,999</b>	<b>612,608</b>	<b>1,714</b>	<b>1,031,173</b>	<b>8,817</b>	<b>4,263,199</b>
Type of business	ANTIOCH		APPLE VALLEY		ARCADIA		ARROYO GRANDE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	48	17,849	10	419	94	75,576	9	7,102
General merchandise stores	29	185,503	16	68,285	29	194,557	10	51,635
Food stores	40	52,871	24	23,905	39	39,682	14	14,545
Eating and drinking places	134	61,773	57	22,860	150	78,232	45	20,616
Home furnishings and appliances	39	12,882	12	921	42	10,329	25	10,561
Bldg. matrl. and farm implements	14	51,648	8	7,588	12	4,335	7	18,826
Auto dealers and auto supplies	44	140,263	20	8,312	16	3,414	15	41,175
Service stations	27	59,432	11	31,126	14	40,485	9	30,433
Other retail stores	363	52,985	193	14,395	369	78,066	104	16,904
<b>Retail Stores Totals</b>	<b>738</b>	<b>635,206</b>	<b>351</b>	<b>177,811</b>	<b>765</b>	<b>524,676</b>	<b>238</b>	<b>211,797</b>
All Other Outlets	684	77,514	528	24,890	1,095	109,430	473	26,820
<b>Totals All Outlets</b>	<b>1,422</b>	<b>712,720</b>	<b>879</b>	<b>202,701</b>	<b>1,860</b>	<b>634,106</b>	<b>711</b>	<b>238,617</b>
Type of business	ARTESIA		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	21	3,635	20	12,259	18	3,941	56	1,761
General merchandise stores	18	6,282	9	22,767	12	35,895	17	107,370
Food stores	38	8,237	16	32,122	13	12,659	42	18,500
Eating and drinking places	73	26,373	58	22,218	61	20,468	80	28,595
Home furnishings and appliances	20	13,857	23	9,558	35	6,747	20	2,435
Bldg. matrl. and farm implements	8	8,268	16	25,023	7	7,471	18	9,389
Auto dealers and auto supplies	9	6,532	30	43,066	25	41,518	40	21,670
Service stations	9	18,117	8	17,322	7	18,521	13	24,676
Other retail stores	134	20,441	152	27,840	154	30,077	158	22,441
<b>Retail Stores Totals</b>	<b>330</b>	<b>111,742</b>	<b>332</b>	<b>212,175</b>	<b>332</b>	<b>177,297</b>	<b>444</b>	<b>236,837</b>
All Other Outlets	234	65,030	652	43,378	451	71,311	1,184	93,327
<b>Totals All Outlets</b>	<b>564</b>	<b>176,772</b>	<b>984</b>	<b>255,553</b>	<b>783</b>	<b>248,608</b>	<b>1,628</b>	<b>330,164</b>
Type of business	BAKERSFIELD		BALDWIN PARK		BANNING		BARSTOW	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	212	109,847	37	6,108	4	#	65	64,580
General merchandise stores	108	598,519	12	37,166	7	24,563	17	44,677
Food stores	238	176,986	47	27,018	17	7,772	25	37,669
Eating and drinking places	555	287,815	92	37,898	42	20,113	82	51,490
Home furnishings and appliances	192	123,510	17	2,833	11	1,747	19	5,167
Bldg. matrl. and farm implements	90	244,146	13	48,097	5	406	11	12,540
Auto dealers and auto supplies	212	716,804	38	12,673	20	66,731	25	28,432
Service stations	77	209,649	14	25,504	10	27,097	24	115,256
Other retail stores	1,479	372,930	149	64,568	74	10,178 #	123	19,824
<b>Retail Stores Totals</b>	<b>3,163</b>	<b>2,840,206</b>	<b>419</b>	<b>261,865</b>	<b>190</b>	<b>158,607</b>	<b>391</b>	<b>379,635</b>
All Other Outlets	2,798	657,574	683	93,218	191	34,037	243	35,917
<b>Totals All Outlets</b>	<b>5,961</b>	<b>3,497,780</b>	<b>1,102</b>	<b>355,083</b>	<b>381</b>	<b>192,644</b>	<b>634</b>	<b>415,552</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	45	2,690	23	4,123	11	1,389	122	53,170
General merchandise stores	12	8,575	27	32,353	4	#	52	42,071
Food stores	38	6,896	40	22,466	13	17,875	115	60,146
Eating and drinking places	57	25,175	129	42,161	65	24,353	419	172,272
Home furnishings and appliances	13	3,141	38	9,932	28	5,372	164	71,617
Bldg. matrl. and farm implements	1	#	12	4,890	15	29,773	33	74,678
Auto dealers and auto supplies	29	50,302	106	204,682	15	10,668	41	171,281
Service stations	6	20,416	24	44,992	10	38,791	24	55,234
Other retail stores	112	9,285 #	222	38,301	174	36,964 #	1,237	317,162
<b>Retail Stores Totals</b>	<b>313</b>	<b>126,480</b>	<b>621</b>	<b>403,900</b>	<b>335</b>	<b>165,185</b>	<b>2,207</b>	<b>1,017,631</b>
All Other Outlets	255	43,988	648	77,800	659	166,365	2,060	341,803
<b>Totals All Outlets</b>	<b>568</b>	<b>170,468</b>	<b>1,269</b>	<b>481,700</b>	<b>994</b>	<b>331,550</b>	<b>4,267</b>	<b>1,359,434</b>
Type of business	BEVERLY HILLS		BIG BEAR LAKE		BISHOP		BREA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	224	238,546	20	4,985	13	1,570	103	120,226
General merchandise stores	42	278,155	8	21,298	9	20,329	21	298,724
Food stores	16	18,421	14	16,262	9	8,725	30	31,598
Eating and drinking places	180	200,680	70	34,001	32	18,583	145	118,274
Home furnishings and appliances	112	57,418	17	2,112	12	1,312	42	76,792
Bldg. matrl. and farm implements	8	4,420	6	20,864	9	6,867	14	23,038
Auto dealers and auto supplies	24	228,818	4	3,757	10	23,093	25	9,663
Service stations	7	19,829	4	7,665	9	20,919	11	28,283
Other retail stores	609	285,492	150	15,664	87	11,821	319	208,126
<b>Retail Stores Totals</b>	<b>1,222</b>	<b>1,331,779</b>	<b>293</b>	<b>126,608</b>	<b>190</b>	<b>113,219</b>	<b>710</b>	<b>914,724</b>
All Other Outlets	1,376	374,930	245	17,245	206	18,317	1,137	383,880
<b>Totals All Outlets</b>	<b>2,598</b>	<b>1,706,709</b>	<b>538</b>	<b>143,853</b>	<b>396</b>	<b>131,536</b>	<b>1,847</b>	<b>1,298,604</b>
Type of business	BRENTWOOD		BUENA PARK		BURBANK		BURLINGAME	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	15	1,007	37	18,069	84	46,842	47	42,597
General merchandise stores	5	6,580	31	99,894	50	241,661	15	18,493
Food stores	15	22,230	45	40,332	64	68,308	30	19,882
Eating and drinking places	42	19,604	154	86,766	294	182,751	125	89,847
Home furnishings and appliances	23	2,891	37	22,647	70	145,548	43	19,822
Bldg. matrl. and farm implements	10	17,359	18	36,164	29	53,344	19	24,401
Auto dealers and auto supplies	20	52,419	37	349,947	65	54,969	34	333,025
Service stations	7	17,847	26	50,108	37	106,830	13	31,802
Other retail stores	115	9,548	342	100,288	679	242,338	245	97,892
<b>Retail Stores Totals</b>	<b>252</b>	<b>149,485</b>	<b>727</b>	<b>804,215</b>	<b>1,372</b>	<b>1,142,591</b>	<b>571</b>	<b>677,761</b>
All Other Outlets	241	28,231	1,164	387,990	2,510	680,178	1,062	309,368
<b>Totals All Outlets</b>	<b>493</b>	<b>177,716</b>	<b>1,891</b>	<b>1,192,205</b>	<b>3,882</b>	<b>1,822,769</b>	<b>1,633</b>	<b>987,129</b>
Type of business	CALEXICO		CAMARILLO		CAMPBELL		CAPITOLA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	208	35,117	85	119,475	35	24,541	64	38,021
General merchandise stores	66	102,232	26	73,976	8	50,848	18	114,235
Food stores	33	22,757	35	30,044	25	24,938	15	20,368
Eating and drinking places	55	26,760	141	77,065	139	90,927	76	40,642
Home furnishings and appliances	44	5,733	37	16,442	57	38,957	21	8,245
Bldg. matrl. and farm implements	29	6,127	12	16,438	28	129,930	7	29,030
Auto dealers and auto supplies	37	46,160	19	41,073	37	23,412	7	104,718
Service stations	7	39,664	20	44,284	19	55,469	6	13,331
Other retail stores	391	22,165	287	104,620	295	176,025	172	63,395
<b>Retail Stores Totals</b>	<b>870</b>	<b>306,715</b>	<b>662</b>	<b>523,417</b>	<b>643</b>	<b>615,047</b>	<b>386</b>	<b>431,985</b>
All Other Outlets	1,087	26,421	1,392	229,879	1,184	382,961	194	31,325
<b>Totals All Outlets</b>	<b>1,957</b>	<b>333,136</b>	<b>2,054</b>	<b>753,296</b>	<b>1,827</b>	<b>998,008</b>	<b>580</b>	<b>463,310</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	150	115,848	66	36,795	75	15,997	22	7,373
General merchandise stores	28	232,701	8	15,670	21	145,264	15	94,046
Food stores	46	50,541	5	3,334	46	28,720	28	26,945
Eating and drinking places	165	111,695	67	46,719	169	65,555	115	40,924
Home furnishings and appliances	94	35,760	40	11,888	40	65,364	56	37,938
Bldg. matrl. and farm implements	22	45,042	2	#	25	77,361	18	35,563
Auto dealers and auto supplies	37	565,306	--	---	54	284,096	59	260,198
Service stations	19	64,657	2	#	33	96,175	17	41,670
Other retail stores	605	159,859	237	76,254 #	275	196,875	214	25,906
<b>Retail Stores Totals</b>	<b>1,166</b>	<b>1,381,409</b>	<b>427</b>	<b>190,660</b>	<b>738</b>	<b>975,407</b>	<b>544</b>	<b>570,563</b>
All Other Outlets	2,083	408,806	289	15,189	1,517	657,153	442	109,939
<b>Totals All Outlets</b>	<b>3,249</b>	<b>1,790,215</b>	<b>716</b>	<b>205,849</b>	<b>2,255</b>	<b>1,632,560</b>	<b>986</b>	<b>680,502</b>
Type of business	CERES		CERRITOS		CHICO		CHINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	21	2,865	104	120,064	81	34,811	47	31,236
General merchandise stores	16	83,633	30	315,373	33	242,656	22	132,598
Food stores	25	19,054	24	13,946	50	65,242	29	29,170
Eating and drinking places	57	28,833	118	75,922	227	99,046	123	66,578
Home furnishings and appliances	15	1,180	32	48,416	81	51,194	30	12,137
Bldg. matrl. and farm implements	6	24,913	8	50,299	45	112,840	26	59,190
Auto dealers and auto supplies	31	35,588	29	891,180	62	151,504	43	114,169
Service stations	11	36,515	14	29,918	21	65,807	22	64,791
Other retail stores	83	22,959	313	198,575	428	157,817	265	373,861
<b>Retail Stores Totals</b>	<b>265</b>	<b>255,540</b>	<b>672</b>	<b>1,743,693</b>	<b>1,028</b>	<b>980,917</b>	<b>607</b>	<b>883,730</b>
All Other Outlets	344	66,263	992	611,257	1,053	149,778	1,164	297,908
<b>Totals All Outlets</b>	<b>609</b>	<b>321,803</b>	<b>1,664</b>	<b>2,354,950</b>	<b>2,081</b>	<b>1,130,695</b>	<b>1,771</b>	<b>1,181,638</b>
Type of business	CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS		CLAREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	23	1,566	160	66,598	75	62,797	28	2,983
General merchandise stores	14	96,120	58	495,679	26	299,301	10	2,395
Food stores	16	28,987	97	90,487	41	52,993	21	20,895
Eating and drinking places	54	25,797	324	155,583	172	92,589	64	27,109
Home furnishings and appliances	19	3,990	120	66,365	45	80,080	16	2,149
Bldg. matrl. and farm implements	6	21,999	40	102,370	18	16,627	4	#
Auto dealers and auto supplies	14	2,977	127	145,923	28	58,306	6	120,689
Service stations	5	19,785	45	121,244	18	50,454	12	22,857
Other retail stores	140	14,954	809	157,152	281	164,432	150	27,672 #
<b>Retail Stores Totals</b>	<b>291</b>	<b>216,175</b>	<b>1,780</b>	<b>1,401,401</b>	<b>704</b>	<b>877,579</b>	<b>311</b>	<b>226,749</b>
All Other Outlets	570	20,289	1,829	206,889	1,090	79,721	526	47,982
<b>Totals All Outlets</b>	<b>861</b>	<b>236,464</b>	<b>3,609</b>	<b>1,608,290</b>	<b>1,794</b>	<b>957,300</b>	<b>837</b>	<b>274,731</b>
Type of business	CLOVIS		COLMA		COLTON		COMMERCE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	57	27,688	10	26,398	35	3,822	51	35,439
General merchandise stores	26	231,923	5	140,620	19	51,963	11	60,315
Food stores	46	54,520	3	#	30	22,335	17	4,312
Eating and drinking places	165	71,781	11	13,118	102	40,076	72	33,536
Home furnishings and appliances	61	16,573	7	15,440	19	5,120	19	14,517
Bldg. matrl. and farm implements	29	98,021	3	#	10	36,326	14	47,719
Auto dealers and auto supplies	52	206,733	15	398,790	44	173,429	22	20,268
Service stations	13	31,462	1	#	18	72,776	8	29,185
Other retail stores	311	84,838	47	191,761 #	190	60,522	104	104,952
<b>Retail Stores Totals</b>	<b>760</b>	<b>823,539</b>	<b>102</b>	<b>786,127</b>	<b>467</b>	<b>466,369</b>	<b>318</b>	<b>350,243</b>
All Other Outlets	1,033	107,069	78	39,748	558	109,206	908	663,815
<b>Totals All Outlets</b>	<b>1,793</b>	<b>930,608</b>	<b>180</b>	<b>825,875</b>	<b>1,025</b>	<b>575,575</b>	<b>1,226</b>	<b>1,014,058</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	89	11,929	110	95,924	69	19,187	34	56,793
General merchandise stores	30	30,740	44	287,715	38	187,257	7	115,776
Food stores	73	28,714	87	66,518	64	64,688	6	9,997
Eating and drinking places	128	30,230	269	134,654	195	120,627	31	28,777
Home furnishings and appliances	30	13,364	85	128,404	104	48,176	12	40,273
Bldg. matrl. and farm implements	16	4,709	50	203,632	44	181,340	9	22,071
Auto dealers and auto supplies	85	24,857	110	569,300	118	233,599	7	89,370
Service stations	22	32,943	38	92,358	36	122,186	2	#
Other retail stores	223	27,719	726	311,380	503	120,637	87	79,839 #
<b>Retail Stores Totals</b>	<b>696</b>	<b>205,205</b>	<b>1,519</b>	<b>1,889,885</b>	<b>1,171</b>	<b>1,097,697</b>	<b>195</b>	<b>442,896</b>
All Other Outlets	851	309,266	1,696	426,738	1,811	634,060	275	30,548
<b>Totals All Outlets</b>	<b>1,547</b>	<b>514,471</b>	<b>3,215</b>	<b>2,316,623</b>	<b>2,982</b>	<b>1,731,757</b>	<b>470</b>	<b>473,444</b>
Type of business	COSTA MESA		COVINA		CULVER CITY		CUPERTINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	449	290,786	52	6,429	118	77,573	76	32,597
General merchandise stores	80	538,298	35	87,281	41	325,055	27	191,595
Food stores	90	85,324	33	26,615	45	36,492	29	25,104
Eating and drinking places	357	236,199	145	69,670	160	77,438	148	94,424
Home furnishings and appliances	276	141,113	45	12,513	64	48,345	53	36,298
Bldg. matrl. and farm implements	57	111,209	13	50,480	23	57,737	6	6,809
Auto dealers and auto supplies	140	455,441	45	110,981	42	153,958	11	44,579
Service stations	41	104,991	20	47,488	18	40,424	18	46,324
Other retail stores	1,810	430,979	300	106,385	485	208,074	419	123,632
<b>Retail Stores Totals</b>	<b>3,300</b>	<b>2,394,340</b>	<b>688</b>	<b>517,842</b>	<b>996</b>	<b>1,025,096</b>	<b>787</b>	<b>601,362</b>
All Other Outlets	6,269	713,983	1,291	116,423	1,179	265,992	1,189	519,683
<b>Totals All Outlets</b>	<b>9,569</b>	<b>3,108,323</b>	<b>1,979</b>	<b>634,265</b>	<b>2,175</b>	<b>1,291,088</b>	<b>1,976</b>	<b>1,121,045</b>
Type of business	CYPRESS		DALY CITY		DANA POINT		DANVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	54	11,090	69	62,713	25	3,907	37	15,266
General merchandise stores	30	62,765	24	143,724	6	6,207	11	109,518
Food stores	25	11,208	53	42,998	16	28,233	22	30,345
Eating and drinking places	108	45,995	149	89,592	90	105,562	85	42,625
Home furnishings and appliances	29	1,766	52	63,785	26	6,547	76	16,163
Bldg. matrl. and farm implements	7	36,523	10	8,225	9	12,839	14	8,060
Auto dealers and auto supplies	33	9,889	33	80,881	11	3,892	11	4,902
Service stations	14	28,588	20	57,532	10	38,802	10	27,266
Other retail stores	377	53,090	305	91,200	241	52,980	382	63,382
<b>Retail Stores Totals</b>	<b>677</b>	<b>260,914</b>	<b>715</b>	<b>640,650</b>	<b>434</b>	<b>258,969</b>	<b>648</b>	<b>317,527</b>
All Other Outlets	1,762	566,500	929	57,891	801	51,108	730	58,081
<b>Totals All Outlets</b>	<b>2,439</b>	<b>827,414</b>	<b>1,644</b>	<b>698,541</b>	<b>1,235</b>	<b>310,077</b>	<b>1,378</b>	<b>375,608</b>
Type of business	DAVIS		DELANO		DIAMOND BAR		DOWNEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	21	7,233	20	4,700	21	1,342	92	44,641
General merchandise stores	7	23,971	17	26,173	10	24,264	36	167,688
Food stores	26	40,295	43	22,536	24	19,051	60	37,724
Eating and drinking places	119	52,962	50	16,195	85	43,048	214	100,437
Home furnishings and appliances	17	2,841	13	3,461	17	5,281	55	17,244
Bldg. matrl. and farm implements	6	15,709	9	16,450	9	5,164	18	81,416
Auto dealers and auto supplies	20	154,455	22	22,857	16	32,497	77	352,361
Service stations	13	32,536	9	12,989	13	49,536	34	65,535
Other retail stores	196	51,728	88	15,987	181	47,387	407	69,333
<b>Retail Stores Totals</b>	<b>425</b>	<b>381,730</b>	<b>271</b>	<b>141,348</b>	<b>376</b>	<b>227,570</b>	<b>993</b>	<b>936,379</b>
All Other Outlets	623	37,208	162	31,932	821	35,308	1,155	194,166
<b>Totals All Outlets</b>	<b>1,048</b>	<b>418,938</b>	<b>433</b>	<b>173,280</b>	<b>1,197</b>	<b>262,878</b>	<b>2,148</b>	<b>1,130,545</b>
Type of business	DAVIS		DELANO		DIAMOND BAR		DOWNEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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	9	148	28	54,715	122	66,252	35	9,937
General merchandise stores	9	88,752	15	72,492	55	207,887	20	153,694
Food stores	17	8,755	12	12,491	82	62,438	28	23,818
Eating and drinking places	49	16,659	93	63,420	228	105,308	92	42,129
Home furnishings and appliances	5	644	41	89,984	111	55,923	24	5,720
Bldg. matrl. and farm implements	2	#	23	59,537	44	145,505	30	45,458
Auto dealers and auto supplies	17	146,635	39	435,181	105	364,780	45	70,349
Service stations	6	12,528	13	30,808	39	146,247	13	26,908
Other retail stores	78	19,482 #	189	147,344	709	160,558	168	42,647
Retail Stores Totals	<b>192</b>	<b>293,603</b>	<b>453</b>	<b>965,972</b>	<b>1,495</b>	<b>1,314,898</b>	<b>455</b>	<b>420,660</b>
All Other Outlets	279	42,189	448	146,777	1,562	282,270	388	86,902
Totals All Outlets	<b>471</b>	<b>335,792</b>	<b>901</b>	<b>1,112,749</b>	<b>3,057</b>	<b>1,597,168</b>	<b>843</b>	<b>507,562</b>
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	14	2,950	109	13,809	9	1,044	19	17,956
General merchandise stores	10	48,155	30	76,914	4	#	4	12,831
Food stores	15	13,664	109	35,206	9	13,209	14	16,505
Eating and drinking places	59	22,740	211	54,018	92	54,875	73	46,733
Home furnishings and appliances	17	4,687	39	27,553	8	217	23	176,227
Bldg. matrl. and farm implements	6	7,314	25	65,571	12	36,545	14	76,812
Auto dealers and auto supplies	14	71,385	143	813,497	13	2,144	6	1,784
Service stations	8	13,064	21	57,771	11	116,231	4	13,388
Other retail stores	172	29,516	293	54,980	143	138,325 #	153	171,488
Retail Stores Totals	<b>315</b>	<b>213,475</b>	<b>980</b>	<b>1,199,319</b>	<b>301</b>	<b>362,590</b>	<b>310</b>	<b>533,724</b>
All Other Outlets	291	11,424	1,299	211,095	608	384,648	377	156,918
Totals All Outlets	<b>606</b>	<b>224,899</b>	<b>2,279</b>	<b>1,410,414</b>	<b>909</b>	<b>747,238</b>	<b>687</b>	<b>690,642</b>
Type of business	ENCINITAS		ESCONDIDO		EUREKA		FAIRFIELD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	64	16,344	191	77,369	45	20,290	80	46,087
General merchandise stores	20	67,953	50	305,875	30	141,717	23	253,599
Food stores	47	62,782	91	103,548	39	26,283	59	58,377
Eating and drinking places	176	93,753	285	122,107	133	46,359	171	92,495
Home furnishings and appliances	78	57,836	128	48,486	55	14,988	55	49,822
Bldg. matrl. and farm implements	20	73,650	56	228,481	36	44,968	26	87,502
Auto dealers and auto supplies	27	120,307	127	566,712	58	126,561	54	229,950
Service stations	14	45,911	48	121,043	28	45,600	26	76,872
Other retail stores	517	151,480	841	209,330	234	73,828	397	196,080
Retail Stores Totals	<b>963</b>	<b>690,016</b>	<b>1,817</b>	<b>1,782,951</b>	<b>658</b>	<b>540,594</b>	<b>891</b>	<b>1,090,784</b>
All Other Outlets	1,533	107,627	2,430	401,432	714	118,386	971	199,301
Totals All Outlets	<b>2,496</b>	<b>797,643</b>	<b>4,247</b>	<b>2,184,383</b>	<b>1,372</b>	<b>658,980</b>	<b>1,862</b>	<b>1,290,085</b>
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	52	48,085	78	14,524	6	2,655	23	17,771
General merchandise stores	12	106,378	38	127,720	4	84,068	30	165,597
Food stores	28	39,085	81	61,049	13	15,223	36	32,297
Eating and drinking places	130	69,094	157	72,189	52	33,321	150	65,860
Home furnishings and appliances	61	20,622	34	9,751	12	750	48	34,614
Bldg. matrl. and farm implements	17	63,007	21	16,643	3	#	10	10,344
Auto dealers and auto supplies	20	424,449	102	345,919	5	#	21	36,291
Service stations	8	29,642	28	78,803	5	19,354	27	72,691
Other retail stores	218	82,876	342	54,579	114	71,809 #	330	167,056
Retail Stores Totals	<b>546</b>	<b>883,238</b>	<b>881</b>	<b>781,177</b>	<b>214</b>	<b>227,180</b>	<b>675</b>	<b>602,521</b>
All Other Outlets	743	157,204	990	273,073	492	224,856	1,068	267,444
Totals All Outlets	<b>1,289</b>	<b>1,040,442</b>	<b>1,871</b>	<b>1,054,250</b>	<b>706</b>	<b>452,036</b>	<b>1,743</b>	<b>869,965</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	101	10,919	308	157,815	68	32,905	81	4,717
General merchandise stores	92	151,766	183	662,684	45	198,453	35	78,612
Food stores	100	112,597	387	271,539	80	67,186	51	33,371
Eating and drinking places	369	164,518	983	414,625	273	126,262	234	76,117
Home furnishings and appliances	162	59,160	303	179,856	81	35,879	41	8,836
Bldg. matrl. and farm implements	55	193,902	146	308,701	18	65,637	14	67,167
Auto dealers and auto supplies	107	525,222	492	753,200	107	199,488	69	110,810
Service stations	45	123,536	127	271,480	37	89,533	17	44,469
Other retail stores	1,141	303,583	1,664	645,910	508	187,794	310	31,448
<b>Retail Stores Totals</b>	<b>2,172</b>	<b>1,645,203</b>	<b>4,593</b>	<b>3,665,810</b>	<b>1,217</b>	<b>1,003,137</b>	<b>852</b>	<b>455,547</b>
All Other Outlets	3,260	1,201,798	5,852	1,191,401	2,110	476,635	1,723	207,290
<b>Totals All Outlets</b>	<b>5,432</b>	<b>2,847,001</b>	<b>10,445</b>	<b>4,857,211</b>	<b>3,327</b>	<b>1,479,772</b>	<b>2,575</b>	<b>662,837</b>

  

Type of business	GARDEN GROVE		GILROY		GLENDALE		GLENORA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	91	19,837	96	121,413	206	145,358	30	2,240
General merchandise stores	71	180,632	13	56,733	87	313,378	15	59,743
Food stores	108	66,318	36	31,282	157	89,543	24	29,987
Eating and drinking places	401	134,340	107	53,968	399	181,306	103	41,238
Home furnishings and appliances	96	23,026	49	24,162	157	89,622	37	5,703
Bldg. matrl. and farm implements	35	108,193	27	79,954	51	110,417	16	27,645
Auto dealers and auto supplies	102	283,029	48	243,719	129	569,322	50	108,486
Service stations	44	134,230	17	52,462	40	96,281	12	21,741
Other retail stores	639	92,024	251	69,395	1,022	289,969	215	45,701
<b>Retail Stores Totals</b>	<b>1,587</b>	<b>1,041,629</b>	<b>644</b>	<b>733,088</b>	<b>2,248</b>	<b>1,885,196</b>	<b>502</b>	<b>342,484</b>
All Other Outlets	2,188	441,201	653	179,270	3,380	538,690	946	96,042
<b>Totals All Outlets</b>	<b>3,775</b>	<b>1,482,830</b>	<b>1,297</b>	<b>912,358</b>	<b>5,628</b>	<b>2,423,886</b>	<b>1,448</b>	<b>438,526</b>

  

Type of business	GRASS VALLEY		HANFORD		HAWTHORNE		HAYWARD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	18	5,824	43	15,574	35	7,796	102	60,181
General merchandise stores	9	39,045	25	113,866	30	102,847	82	216,348
Food stores	17	20,013	40	33,242	44	30,343	90	58,719
Eating and drinking places	56	14,947	100	40,204	145	49,237	311	112,172
Home furnishings and appliances	35	16,385	31	14,678	26	6,275	94	62,764
Bldg. matrl. and farm implements	11	20,397	21	25,901	15	92,457	59	159,749
Auto dealers and auto supplies	13	60,256	30	86,827	63	66,666	116	512,666
Service stations	9	17,510	15	19,834	15	38,882	56	126,964
Other retail stores	131	23,734	210	62,451	174	111,588	808	250,862
<b>Retail Stores Totals</b>	<b>299</b>	<b>218,111</b>	<b>515</b>	<b>412,577</b>	<b>547</b>	<b>506,091</b>	<b>1,718</b>	<b>1,560,425</b>
All Other Outlets	448	51,036	518	62,166	858	107,937	2,502	1,440,806
<b>Totals All Outlets</b>	<b>747</b>	<b>269,147</b>	<b>1,033</b>	<b>474,743</b>	<b>1,405</b>	<b>614,028</b>	<b>4,220</b>	<b>3,001,231</b>

  

Type of business	HEALDSBURG		HEMET		HERMOSA BEACH		HESPERIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	15	4,495	30	8,921	23	5,604	16	2,665
General merchandise stores	7	6,346	37	141,368	6	2,533	19	15,381
Food stores	18	14,210	28	28,877	18	20,660	30	51,628
Eating and drinking places	41	18,811	125	54,206	103	52,014	91	37,264
Home furnishings and appliances	35	3,569	45	12,839	17	5,124	36	7,732
Bldg. matrl. and farm implements	10	19,690	19	52,883	7	14,473	26	16,497
Auto dealers and auto supplies	17	77,697	63	217,124	16	68,310	59	32,748
Service stations	6	12,276	18	45,071	3	#	25	61,579
Other retail stores	91	16,560	269	45,433	126	29,613 #	246	24,565
<b>Retail Stores Totals</b>	<b>240</b>	<b>173,654</b>	<b>634</b>	<b>606,722</b>	<b>319</b>	<b>198,331</b>	<b>548</b>	<b>250,059</b>
All Other Outlets	365	62,194	631	65,452	481	32,398	741	94,018
<b>Totals All Outlets</b>	<b>605</b>	<b>235,848</b>	<b>1,265</b>	<b>672,174</b>	<b>800</b>	<b>230,729</b>	<b>1,289</b>	<b>344,077</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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	18	3,148	166	80,763	224	40,799	43	8,090
General merchandise stores	11	40,148	78	159,064	45	41,799	30	51,256
Food stores	24	37,839	91	109,850	80	26,014	43	34,011
Eating and drinking places	64	25,027	420	199,428	151	44,844	89	42,343
Home furnishings and appliances	18	8,774	120	103,067	54	30,834	36	22,404
Bldg. matrl. and farm implements	17	19,423	45	187,158	14	7,675	18	46,344
Auto dealers and auto supplies	21	56,266	114	408,833	47	83,750	59	130,246
Service stations	11	15,413	54	138,004	11	24,885	14	29,073
Other retail stores	135	27,380	1,069	310,790	276	27,030	228	21,350
Retail Stores Totals	<b>319</b>	<b>233,418</b>	<b>2,157</b>	<b>1,696,957</b>	<b>902</b>	<b>327,630</b>	<b>560</b>	<b>385,117</b>
All Other Outlets	400	48,409	4,555	638,315	556	53,617	644	88,664
Totals All Outlets	<b>719</b>	<b>281,827</b>	<b>6,712</b>	<b>2,335,272</b>	<b>1,458</b>	<b>381,247</b>	<b>1,204</b>	<b>473,781</b>
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	163	33,433	109	9,060	63	68,611	13	9,854
General merchandise stores	26	257,813	44	93,446	33	237,800	8	18,978
Food stores	28	11,842	83	42,925	46	73,482	11	15,653
Eating and drinking places	124	86,708	197	70,354	406	287,971	40	28,740
Home furnishings and appliances	60	109,935	35	7,999	112	172,467	21	6,177
Bldg. matrl. and farm implements	37	233,619	14	32,448	31	70,325	5	1,459
Auto dealers and auto supplies	45	377,339	66	58,146	49	461,147	7	2,337
Service stations	11	20,453	34	58,622	28	94,212	7	21,048
Other retail stores	339	195,550	396	125,799	1,072	765,540	94	35,927
Retail Stores Totals	<b>833</b>	<b>1,326,692</b>	<b>978</b>	<b>498,799</b>	<b>1,840</b>	<b>2,231,555</b>	<b>206</b>	<b>140,173</b>
All Other Outlets	3,165	942,044	1,018	208,556	3,778	1,750,894	380	18,374
Totals All Outlets	<b>3,998</b>	<b>2,268,736</b>	<b>1,996</b>	<b>707,355</b>	<b>5,618</b>	<b>3,982,449</b>	<b>586</b>	<b>158,547</b>
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	20	3,392	59	23,089	57	45,841	29	28,693
General merchandise stores	10	13,643	7	6,477	16	114,052	12	141,310
Food stores	16	19,109	19	20,222	23	17,902	21	45,762
Eating and drinking places	55	28,067	120	84,186	83	63,345	111	65,065
Home furnishings and appliances	53	5,001	68	9,232	74	126,923	82	27,089
Bldg. matrl. and farm implements	9	8,805	16	8,898	16	19,511	18	54,187
Auto dealers and auto supplies	7	11,273	10	8,143	21	24,786	21	126,742
Service stations	10	19,941	8	13,730	8	35,456	11	31,949
Other retail stores	266	52,319	453	53,972	293	72,513	333	66,407
Retail Stores Totals	<b>446</b>	<b>161,550</b>	<b>760</b>	<b>227,949</b>	<b>591</b>	<b>520,329</b>	<b>638</b>	<b>587,204</b>
All Other Outlets	569	48,251	1,097	71,625	944	97,101	1,202	85,362
Totals All Outlets	<b>1,015</b>	<b>209,801</b>	<b>1,857</b>	<b>299,574</b>	<b>1,535</b>	<b>617,430</b>	<b>1,840</b>	<b>672,566</b>
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	28	9,388	63	41,945	27	13,460	76	58,472
General merchandise stores	26	92,532	13	56,596	22	102,859	29	201,741
Food stores	43	31,107	31	35,221	36	33,748	44	48,476
Eating and drinking places	128	53,825	78	34,580	153	93,528	165	103,580
Home furnishings and appliances	37	43,264	29	7,413	35	36,036	29	35,011
Bldg. matrl. and farm implements	15	50,998	12	9,088	22	78,116	8	44,503
Auto dealers and auto supplies	44	71,098	28	78,835	37	22,812	24	91,192
Service stations	21	48,823	13	35,954	19	61,259	20	53,080
Other retail stores	238	50,033	185	21,707	416	158,751	266	123,513
Retail Stores Totals	<b>580</b>	<b>451,068</b>	<b>452</b>	<b>321,339</b>	<b>767</b>	<b>600,569</b>	<b>661</b>	<b>759,568</b>
All Other Outlets	760	101,978	455	50,347	1,258	259,440	804	37,288
Totals All Outlets	<b>1,340</b>	<b>553,046</b>	<b>907</b>	<b>371,686</b>	<b>2,025</b>	<b>860,009</b>	<b>1,465</b>	<b>796,856</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	51	30,200	26	10,632	70	22,572	79	5,135
General merchandise stores	24	174,621	17	14,238	40	176,067	18	16,093
Food stores	40	40,389	25	25,485	60	60,101	52	24,283
Eating and drinking places	170	91,030	88	42,690	221	99,090	96	27,702
Home furnishings and appliances	88	54,515	17	39,959	58	44,516	21	5,443
Bldg. matrl. and farm implements	12	20,239	18	40,996	35	89,749	2	#
Auto dealers and auto supplies	44	299,870	19	36,886	105	230,498	36	59,292
Service stations	19	47,048	15	120,359	24	148,995	6	11,724
Other retail stores	449	124,502	156	48,888	511	89,176	180	27,262 #
<b>Retail Stores Totals</b>	<b>897</b>	<b>882,414</b>	<b>381</b>	<b>380,133</b>	<b>1,124</b>	<b>960,764</b>	<b>490</b>	<b>176,934</b>
All Other Outlets	923	81,695	563	360,270	1,401	167,212	744	29,843
<b>Totals All Outlets</b>	<b>1,820</b>	<b>964,109</b>	<b>944</b>	<b>740,403</b>	<b>2,525</b>	<b>1,127,976</b>	<b>1,234</b>	<b>206,777</b>
Type of business	LARKSPUR		LA VERNE		LAWNDALE		LEMON GROVE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	12	4,258	15	9,116	10	4,451	17	6,210
General merchandise stores	7	16,371	12	43,094	9	4,919	10	8,977
Food stores	13	12,504	18	13,961	18	11,361	22	19,308
Eating and drinking places	39	26,325	59	27,350	51	19,793	60	21,304
Home furnishings and appliances	8	14,537	14	2,458	19	5,753	17	3,563
Bldg. matrl. and farm implements	4	4,110	6	4,856	7	33,165	9	76,015
Auto dealers and auto supplies	2	#	11	26,239	38	21,535	18	106,760
Service stations	7	15,100	7	23,093	10	28,360	8	21,582
Other retail stores	81	22,694 #	119	26,377	82	30,706	117	31,019
<b>Retail Stores Totals</b>	<b>173</b>	<b>115,899</b>	<b>261</b>	<b>176,544</b>	<b>244</b>	<b>160,043</b>	<b>278</b>	<b>294,738</b>
All Other Outlets	387	38,947	473	69,255	344	25,746	314	52,022
<b>Totals All Outlets</b>	<b>560</b>	<b>154,846</b>	<b>734</b>	<b>245,799</b>	<b>588</b>	<b>185,789</b>	<b>592</b>	<b>346,760</b>
Type of business	LIVERMORE		LODI		LOMPOC		LONG BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	23	2,523	31	4,702	7	2,740	217	94,923
General merchandise stores	26	185,555	24	132,747	12	62,866	152	285,654
Food stores	33	46,634	56	42,600	25	19,907	323	191,014
Eating and drinking places	136	63,786	153	52,952	84	30,480	973	450,710
Home furnishings and appliances	51	15,415	53	18,055	18	5,092	249	94,034
Bldg. matrl. and farm implements	41	151,461	23	45,722	9	4,872	82	495,966
Auto dealers and auto supplies	46	137,745	81	137,830	25	59,437	235	332,679
Service stations	26	73,356	16	45,675	10	18,154	115	306,657
Other retail stores	446	182,090	268	49,862	121	20,378	1,594	410,973
<b>Retail Stores Totals</b>	<b>828</b>	<b>858,565</b>	<b>705</b>	<b>530,145</b>	<b>311</b>	<b>223,926</b>	<b>3,940</b>	<b>2,662,610</b>
All Other Outlets	1,073	535,389	869	153,314	559	40,552	5,269	770,161
<b>Totals All Outlets</b>	<b>1,901</b>	<b>1,393,954</b>	<b>1,574</b>	<b>683,459</b>	<b>870</b>	<b>264,478</b>	<b>9,209</b>	<b>3,432,771</b>
Type of business	LOS ALTOS		LOS ANGELES		LOS BANOS		LOS GATOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	22	7,644	4,590	1,213,763	10	1,637	42	26,570
General merchandise stores	9	7,129	1,618	3,068,289	11	47,674	8	16,968
Food stores	19	23,209	2,858	1,566,768	21	18,064	25	38,783
Eating and drinking places	68	43,425	8,505	3,691,864	53	21,243	108	69,570
Home furnishings and appliances	74	22,644	2,522	1,156,586	14	2,169	83	31,318
Bldg. matrl. and farm implements	11	10,559	759	1,584,737	7	7,401	11	9,953
Auto dealers and auto supplies	1	#	2,302	3,275,664	13	29,925	17	235,941
Service stations	7	25,595	848	2,676,542	9	23,543	12	38,754
Other retail stores	215	47,201 #	17,756	4,408,228	97	12,848	299	96,729
<b>Retail Stores Totals</b>	<b>426</b>	<b>187,406</b>	<b>41,758</b>	<b>22,642,441</b>	<b>235</b>	<b>164,504</b>	<b>605</b>	<b>564,586</b>
All Other Outlets	758	57,433	57,502	8,649,196	224	45,417	891	239,510
<b>Totals All Outlets</b>	<b>1,184</b>	<b>244,839</b>	<b>99,260</b>	<b>31,291,637</b>	<b>459</b>	<b>209,921</b>	<b>1,496</b>	<b>804,096</b>



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	78	5,893	29	5,384	29	13,970	49	40,125
General merchandise stores	23	5,024	20	67,892	5	6,875	13	117,890
Food stores	56	29,061	55	34,240	12	16,666	23	31,572
Eating and drinking places	105	28,986	95	31,582	58	51,111	126	97,297
Home furnishings and appliances	24	3,101	20	3,944	20	3,509	27	6,329
Bldg. matrl. and farm implements	7	18,708	23	28,996	8	11,063	3	#
Auto dealers and auto supplies	44	17,653	38	58,615	3	#	8	58,359
Service stations	10	36,862	18	25,092	10	20,114	8	22,674
Other retail stores	163	21,449	156	21,798	138	20,552 #	191	83,514 #
<b>Retail Stores Totals</b>	<b>510</b>	<b>166,737</b>	<b>454</b>	<b>277,543</b>	<b>283</b>	<b>143,860</b>	<b>448</b>	<b>457,760</b>
All Other Outlets	415	48,356	433	95,091	486	19,832	787	174,981
<b>Totals All Outlets</b>	<b>925</b>	<b>215,093</b>	<b>887</b>	<b>372,634</b>	<b>769</b>	<b>163,692</b>	<b>1,235</b>	<b>632,741</b>
Type of business	MANTECA		MARTINEZ		MARYSVILLE		MENLO PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	15	2,067	19	3,433	8	611	22	6,388
General merchandise stores	14	93,876	8	42,339	8	31,427	8	6,197
Food stores	36	34,369	20	33,184	14	12,936	30	41,268
Eating and drinking places	113	40,522	79	24,994	45	17,712	103	78,185
Home furnishings and appliances	33	8,722	57	2,996	15	3,387	77	63,120
Bldg. matrl. and farm implements	17	43,539	14	36,109	5	3,855	13	15,811
Auto dealers and auto supplies	40	105,486	10	7,865	19	29,705	7	136,448
Service stations	18	44,204	13	18,364	10	13,771	11	31,404
Other retail stores	184	59,157	266	22,703	75	20,748	212	133,145
<b>Retail Stores Totals</b>	<b>470</b>	<b>431,942</b>	<b>486</b>	<b>191,987</b>	<b>199</b>	<b>134,152</b>	<b>483</b>	<b>511,966</b>
All Other Outlets	444	76,141	574	64,507	197	19,922	783	574,884
<b>Totals All Outlets</b>	<b>914</b>	<b>508,083</b>	<b>1,060</b>	<b>256,494</b>	<b>396</b>	<b>154,074</b>	<b>1,266</b>	<b>1,086,850</b>
Type of business	MERCED		MILLBRAE		MILL VALLEY		MILPITAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	43	16,168	10	2,358	30	13,134	91	109,258
General merchandise stores	35	187,613	3	#	6	12,232	15	117,006
Food stores	61	42,332	12	15,214	10	19,960	42	37,075
Eating and drinking places	160	61,319	63	42,640	50	29,005	248	170,825
Home furnishings and appliances	50	23,271	11	4,431	35	7,129	37	123,801
Bldg. matrl. and farm implements	25	56,709	8	21,271	7	13,750	7	66,251
Auto dealers and auto supplies	69	176,548	12	16,512	5	14,040	26	38,105
Service stations	29	44,205	8	20,385	5	22,260	16	61,244
Other retail stores	260	72,190	78	38,940 #	136	20,212	324	194,086
<b>Retail Stores Totals</b>	<b>732</b>	<b>680,355</b>	<b>205</b>	<b>161,751</b>	<b>284</b>	<b>151,722</b>	<b>806</b>	<b>917,651</b>
All Other Outlets	730	163,601	336	43,592	648	45,472	1,061	673,677
<b>Totals All Outlets</b>	<b>1,462</b>	<b>843,956</b>	<b>541</b>	<b>205,343</b>	<b>932</b>	<b>197,194</b>	<b>1,867</b>	<b>1,591,328</b>
Type of business	MISSION VIEJO		MODESTO		MONROVIA		MONTCLAIR	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	91	88,727	153	101,835	48	11,491	141	72,524
General merchandise stores	27	216,525	67	475,171	13	26,726	36	255,514
Food stores	31	58,887	141	111,684	23	22,795	30	12,526
Eating and drinking places	168	92,321	414	198,766	90	55,151	99	50,155
Home furnishings and appliances	62	48,803	160	105,010	33	7,508	52	58,653
Bldg. matrl. and farm implements	19	79,844	50	162,696	15	120,339	16	25,920
Auto dealers and auto supplies	49	95,017	169	212,069	19	164,088	72	164,761
Service stations	22	70,144	50	110,618	12	28,956	12	22,790
Other retail stores	532	274,024	795	343,021	269	82,636	296	186,550
<b>Retail Stores Totals</b>	<b>1,001</b>	<b>1,024,292</b>	<b>1,999</b>	<b>1,820,870</b>	<b>522</b>	<b>519,690</b>	<b>754</b>	<b>849,393</b>
All Other Outlets	1,727	159,453	2,040	356,567	1,351	140,473	1,477	105,291
<b>Totals All Outlets</b>	<b>2,728</b>	<b>1,183,745</b>	<b>4,039</b>	<b>2,177,437</b>	<b>1,873</b>	<b>660,163</b>	<b>2,231</b>	<b>954,684</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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	98	62,344	53	23,126	60	11,127	104	33,190
General merchandise stores	37	156,885	18	95,314	25	15,248	36	179,691
Food stores	63	29,213	54	38,291	43	20,279	60	61,529
Eating and drinking places	157	60,138	175	140,225	131	75,813	178	84,874
Home furnishings and appliances	29	29,607	68	20,882	24	16,967	61	28,507
Bldg. matrl. and farm implements	12	28,541	16	11,398	3	#	15	55,288
Auto dealers and auto supplies	44	63,924	21	29,597	20	37,891	54	129,162
Service stations	26	118,046	10	14,594	11	26,451	22	66,744
Other retail stores	216	140,130	424	112,604	265	52,137 #	422	65,209
Retail Stores Totals	<b>682</b>	<b>688,828</b>	<b>839</b>	<b>486,031</b>	<b>582</b>	<b>255,913</b>	<b>952</b>	<b>704,194</b>
All Other Outlets	770	208,408	885	141,183	966	84,323	886	85,038
Totals All Outlets	<b>1,452</b>	<b>897,236</b>	<b>1,724</b>	<b>627,214</b>	<b>1,548</b>	<b>340,236</b>	<b>1,838</b>	<b>789,232</b>
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	14	1,962	32	17,353	13	369	69	45,051
General merchandise stores	13	70,090	19	248,271	10	34,370	30	107,058
Food stores	27	23,892	43	46,606	14	23,988	55	68,511
Eating and drinking places	90	39,946	259	126,106	64	23,393	168	75,703
Home furnishings and appliances	30	13,417	52	74,829	38	7,828	58	23,572
Bldg. matrl. and farm implements	9	9,321	24	36,556	12	91,584	37	97,585
Auto dealers and auto supplies	13	32,521	38	99,812	20	8,233	44	124,503
Service stations	10	34,763	22	95,224	10	38,033	15	54,490
Other retail stores	215	65,523	453	261,617	228	85,965	438	95,392
Retail Stores Totals	<b>421</b>	<b>291,435</b>	<b>942</b>	<b>1,006,374</b>	<b>409</b>	<b>313,763</b>	<b>914</b>	<b>691,865</b>
All Other Outlets	644	148,507	1,542	1,341,023	556	40,488	1,402	218,628
Totals All Outlets	<b>1,065</b>	<b>439,942</b>	<b>2,484</b>	<b>2,347,397</b>	<b>965</b>	<b>354,251</b>	<b>2,316</b>	<b>910,493</b>
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	199	58,645	69	62,211	152	85,397	5	#
General merchandise stores	48	133,250	28	214,435	33	210,410	5	39,611
Food stores	68	28,780	35	31,069	48	69,773	15	23,424
Eating and drinking places	182	73,452	146	66,637	366	280,948	56	26,102
Home furnishings and appliances	46	31,561	23	40,145	163	61,142	16	497
Bldg. matrl. and farm implements	25	106,203	12	68,536	27	18,868	13	33,790
Auto dealers and auto supplies	97	454,838	36	194,749	23	256,902	26	158,063
Service stations	16	44,016	11	33,019	18	57,943	13	30,641
Other retail stores	576	95,820	254	85,690	784	304,722	135	28,961 #
Retail Stores Totals	<b>1,257</b>	<b>1,026,565</b>	<b>614</b>	<b>796,491</b>	<b>1,614</b>	<b>1,346,105</b>	<b>284</b>	<b>341,089</b>
All Other Outlets	772	152,546	559	308,248	2,477	417,361	401	55,446
Totals All Outlets	<b>2,029</b>	<b>1,179,111</b>	<b>1,173</b>	<b>1,104,739</b>	<b>4,091</b>	<b>1,763,466</b>	<b>685</b>	<b>396,535</b>
Type of business	NORWALK		NOVATO		OAKDALE		OAKLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	51	15,476	25	22,062	9	802	374	46,217
General merchandise stores	29	116,729	10	168,306	8	24,392	195	180,237
Food stores	57	37,346	31	31,514	19	13,572	397	167,054
Eating and drinking places	164	62,693	111	54,682	49	18,581	1,037	357,731
Home furnishings and appliances	27	20,047	48	11,501	16	2,795	238	69,035
Bldg. matrl. and farm implements	9	36,834	16	21,472	11	14,392	113	181,570
Auto dealers and auto supplies	41	173,793	29	76,602	17	63,071	208	600,029
Service stations	30	67,638	12	29,641	9	25,396	106	268,455
Other retail stores	238	35,498	221	92,755	86	9,955	2,511	434,687
Retail Stores Totals	<b>646</b>	<b>566,054</b>	<b>503</b>	<b>508,535</b>	<b>224</b>	<b>172,956</b>	<b>5,179</b>	<b>2,305,015</b>
All Other Outlets	693	94,522	1,167	150,163	288	68,219	5,264	1,148,680
Totals All Outlets	<b>1,339</b>	<b>660,576</b>	<b>1,670</b>	<b>658,698</b>	<b>512</b>	<b>241,175</b>	<b>10,443</b>	<b>3,453,695</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	115	18,053	179	152,940	169	70,537	10	3,188
General merchandise stores	39	194,381	50	119,883	62	173,777	10	51,961
Food stores	87	81,456	99	89,819	99	76,733	25	25,213
Eating and drinking places	282	134,725	282	193,464	383	212,462	64	23,760
Home furnishings and appliances	109	34,121	116	56,527	189	80,047	31	4,433
Bldg. matrl. and farm implements	27	74,891	53	197,303	56	185,928	12	9,255
Auto dealers and auto supplies	58	84,142	165	584,523	118	372,844	28	32,579
Service stations	33	103,282	56	196,647	47	101,837	11	18,310
Other retail stores	665	176,221	739	467,745	952	296,103	117	16,780
<b>Retail Stores Totals</b>	<b>1,415</b>	<b>901,272</b>	<b>1,739</b>	<b>2,058,851</b>	<b>2,075</b>	<b>1,570,268</b>	<b>308</b>	<b>185,479</b>
All Other Outlets	2,111	155,538	2,722	1,324,773	3,618	766,623	362	51,211
<b>Totals All Outlets</b>	<b>3,526</b>	<b>1,056,810</b>	<b>4,461</b>	<b>3,383,624</b>	<b>5,693</b>	<b>2,336,891</b>	<b>670</b>	<b>236,690</b>
Type of business	OXNARD		PALMDALE		PALM DESERT		PALM SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	93	43,441	81	32,862	211	92,192	91	19,289
General merchandise stores	51	241,410	44	212,030	32	269,776	19	41,339
Food stores	115	66,134	45	66,278	25	55,817	28	59,979
Eating and drinking places	285	128,529	144	86,152	183	153,970	195	115,976
Home furnishings and appliances	64	44,273	37	9,514	136	128,899	95	11,867
Bldg. matrl. and farm implements	41	187,530	15	67,530	28	57,865	18	22,997
Auto dealers and auto supplies	84	345,079	47	149,508	29	8,108	36	74,409
Service stations	33	87,773	27	75,133	11	25,807	21	40,596
Other retail stores	453	200,655	443	102,726	721	227,591	535	67,746
<b>Retail Stores Totals</b>	<b>1,219</b>	<b>1,344,824</b>	<b>883</b>	<b>801,733</b>	<b>1,376</b>	<b>1,020,025</b>	<b>1,038</b>	<b>454,198</b>
All Other Outlets	1,769	275,985	1,071	108,832	1,251	197,961	1,039	147,118
<b>Totals All Outlets</b>	<b>2,988</b>	<b>1,620,809</b>	<b>1,954</b>	<b>910,565</b>	<b>2,627</b>	<b>1,217,986</b>	<b>2,077</b>	<b>601,316</b>
Type of business	PALO ALTO		PARAMOUNT		PASADENA		PASO ROBLES	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	79	125,689	191	5,888	219	91,421	17	5,023
General merchandise stores	19	336,483	71	68,591	63	229,510	15	91,002
Food stores	42	34,527	40	23,732	103	89,096	21	22,131
Eating and drinking places	281	226,969	92	27,287	431	271,790	81	41,784
Home furnishings and appliances	106	81,309	42	4,780	316	114,024	34	11,976
Bldg. matrl. and farm implements	14	23,432	18	36,159	43	49,724	24	35,344
Auto dealers and auto supplies	17	317,756	41	11,712	75	411,536	30	67,855
Service stations	15	42,088	14	29,680	44	93,190	15	39,736
Other retail stores	475	369,628	551	32,048	1,162	342,291	166	50,298
<b>Retail Stores Totals</b>	<b>1,048</b>	<b>1,557,881</b>	<b>1,060</b>	<b>239,877</b>	<b>2,456</b>	<b>1,692,582</b>	<b>403</b>	<b>365,149</b>
All Other Outlets	1,622	573,048	3,155	232,324	4,239	735,894	723	66,642
<b>Totals All Outlets</b>	<b>2,670</b>	<b>2,130,929</b>	<b>4,215</b>	<b>472,201</b>	<b>6,695</b>	<b>2,428,476</b>	<b>1,126</b>	<b>431,791</b>
Type of business	PERRIS		PETALUMA		PICO RIVERA		PINOLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	35	2,991	53	28,894	102	5,751	17	10,332
General merchandise stores	8	41,617	18	62,134	43	43,249	8	70,111
Food stores	31	24,358	45	46,605	47	29,880	17	18,858
Eating and drinking places	58	25,391	139	63,407	112	40,467	52	36,204
Home furnishings and appliances	7	696	87	19,839	25	1,877	16	15,965
Bldg. matrl. and farm implements	10	12,372	22	40,748	16	25,223	6	24,249
Auto dealers and auto supplies	22	29,895	38	277,598	28	62,267	8	6,990
Service stations	12	44,056	18	58,773	15	32,835	12	24,831
Other retail stores	89	13,840	304	86,574	420	29,967	120	57,407
<b>Retail Stores Totals</b>	<b>272</b>	<b>195,216</b>	<b>724</b>	<b>684,572</b>	<b>808</b>	<b>271,516</b>	<b>256</b>	<b>264,947</b>
All Other Outlets	251	137,829	1,303	295,198	2,161	134,408	219	8,893
<b>Totals All Outlets</b>	<b>523</b>	<b>333,045</b>	<b>2,027</b>	<b>979,770</b>	<b>2,969</b>	<b>405,924</b>	<b>475</b>	<b>273,840</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	25	21,333	16	1,165	15	3,350	22	21,820
General merchandise stores	14	85,154	18	26,143	12	14,935	17	132,399
Food stores	36	29,542	29	24,179	14	22,508	21	22,328
Eating and drinking places	83	37,813	102	44,847	83	27,253	89	51,699
Home furnishings and appliances	21	6,898	18	6,078	37	7,640	46	86,401
Bldg. matrl. and farm implements	16	71,447	12	29,027	11	9,998	20	29,576
Auto dealers and auto supplies	31	135,290	20	85,929	14	59,436	19	7,090
Service stations	9	13,606	7	27,723	7	21,981	13	63,718
Other retail stores	161	47,151	158	54,470	119	23,269	256	171,949
<b>Retail Stores Totals</b>	<b>396</b>	<b>448,234</b>	<b>380</b>	<b>299,561</b>	<b>312</b>	<b>190,370</b>	<b>503</b>	<b>586,980</b>
All Other Outlets	422	96,048	867	136,394	330	52,351	501	49,333
<b>Totals All Outlets</b>	<b>818</b>	<b>544,282</b>	<b>1,247</b>	<b>435,955</b>	<b>642</b>	<b>242,721</b>	<b>1,004</b>	<b>636,313</b>
Type of business	PLEASANTON		POMONA		PORTERVILLE		POWAY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	108	88,981	150	10,736	25	7,590	24	4,364
General merchandise stores	34	321,261	67	59,535	30	96,223	16	92,498
Food stores	49	44,286	105	52,375	40	36,375	22	24,819
Eating and drinking places	227	120,560	258	85,786	87	34,105	109	43,561
Home furnishings and appliances	111	70,670	110	25,381	30	6,698	35	2,234
Bldg. matrl. and farm implements	33	78,864	38	94,280	14	12,631	17	21,421
Auto dealers and auto supplies	67	235,973	194	169,083	49	86,468	25	200,003
Service stations	13	43,093	49	107,255	15	17,236	10	35,253
Other retail stores	733	286,305	793	82,037	185	28,145	270	51,044
<b>Retail Stores Totals</b>	<b>1,375</b>	<b>1,289,993</b>	<b>1,764</b>	<b>686,468</b>	<b>475</b>	<b>325,471</b>	<b>528</b>	<b>475,197</b>
All Other Outlets	1,712	592,987	3,443	357,912	503	46,117	921	188,921
<b>Totals All Outlets</b>	<b>3,087</b>	<b>1,882,980</b>	<b>5,207</b>	<b>1,044,380</b>	<b>978</b>	<b>371,588</b>	<b>1,449</b>	<b>664,118</b>
Type of business	RANCHO CUCAMONGA		RED BLUFF		REDDING		REDLANDS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	66	16,620	11	1,330	57	18,275	54	10,600
General merchandise stores	33	230,788	12	46,355	41	261,121	25	146,341
Food stores	66	73,093	18	21,116	56	79,658	39	44,478
Eating and drinking places	205	120,579	55	20,999	245	108,258	161	66,219
Home furnishings and appliances	59	20,565	23	3,270	77	48,855	56	9,558
Bldg. matrl. and farm implements	39	100,987	12	5,802	69	143,618	15	25,268
Auto dealers and auto supplies	68	16,196	21	55,946	103	248,827	34	134,147
Service stations	22	77,482	5	14,507	35	73,254	20	43,951
Other retail stores	467	164,297	106	17,906	628	165,475	461	70,056
<b>Retail Stores Totals</b>	<b>1,025</b>	<b>820,607</b>	<b>263</b>	<b>187,231</b>	<b>1,311</b>	<b>1,147,341</b>	<b>865</b>	<b>550,618</b>
All Other Outlets	1,710	342,438	305	38,592	1,552	305,711	1,059	104,932
<b>Totals All Outlets</b>	<b>2,735</b>	<b>1,163,045</b>	<b>568</b>	<b>225,823</b>	<b>2,863</b>	<b>1,453,052</b>	<b>1,924</b>	<b>655,550</b>
Type of business	REDONDO BEACH		REDWOOD CITY		RIALTO		RICHMOND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	113	67,614	30	29,602	34	4,055	94	36,637
General merchandise stores	29	156,346	23	172,207	26	54,364	36	198,855
Food stores	42	56,545	49	58,683	47	46,387	76	35,013
Eating and drinking places	219	123,533	203	105,794	97	44,512	154	47,879
Home furnishings and appliances	56	39,489	57	47,336	30	4,146	36	24,542
Bldg. matrl. and farm implements	20	9,461	22	57,624	10	61,704	21	88,239
Auto dealers and auto supplies	28	24,267	53	394,884	61	21,123	81	224,287
Service stations	18	46,608	24	56,807	21	143,252	34	194,502
Other retail stores	385	104,079	333	283,010	205	18,011	455	95,607
<b>Retail Stores Totals</b>	<b>910</b>	<b>627,942</b>	<b>794</b>	<b>1,205,947</b>	<b>531</b>	<b>397,554</b>	<b>987</b>	<b>945,561</b>
All Other Outlets	1,431	126,825	1,484	725,780	586	289,090	1,086	216,909
<b>Totals All Outlets</b>	<b>2,341</b>	<b>754,767</b>	<b>2,278</b>	<b>1,931,727</b>	<b>1,117</b>	<b>686,644</b>	<b>2,073</b>	<b>1,162,470</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	11	583	204	92,241	3	#	5	9,658
General merchandise stores	7	53,017	95	465,490	8	74,308	9	90,461
Food stores	19	20,499	173	133,363	22	36,132	23	32,023
Eating and drinking places	52	23,887	521	223,253	63	25,990	81	51,821
Home furnishings and appliances	16	5,166	206	77,552	28	12,486	15	28,648
Bldg. matrl. and farm implements	9	6,922	72	290,734	18	26,092	15	101,691
Auto dealers and auto supplies	22	43,189	268	698,147	16	7,316	15	23,220
Service stations	8	8,266	78	200,155	10	33,315	11	30,193
Other retail stores	167	16,326	1,268	341,252	139	62,520 #	127	62,898
<b>Retail Stores Totals</b>	<b>311</b>	<b>177,855</b>	<b>2,885</b>	<b>2,522,187</b>	<b>307</b>	<b>278,159</b>	<b>301</b>	<b>430,613</b>
All Other Outlets	362	19,537	3,733	697,707	509	102,462	551	141,314
<b>Totals All Outlets</b>	<b>673</b>	<b>197,392</b>	<b>6,618</b>	<b>3,219,894</b>	<b>816</b>	<b>380,621</b>	<b>852</b>	<b>571,927</b>
Type of business	ROSEMEAD		ROSEVILLE		SACRAMENTO		SALINAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	61	9,495	57	67,603	245	167,352	155	60,535
General merchandise stores	25	64,732	30	306,446	118	617,303	45	294,631
Food stores	40	14,668	36	64,750	311	240,227	130	95,465
Eating and drinking places	122	44,198	204	140,862	1,016	438,164	258	118,610
Home furnishings and appliances	20	2,987	100	59,436	227	119,200	66	55,561
Bldg. matrl. and farm implements	6	9,178	27	146,088	131	328,469	41	211,181
Auto dealers and auto supplies	48	15,711	68	879,626	321	476,485	103	307,700
Service stations	10	19,546	33	84,345	94	233,059	44	90,029
Other retail stores	167	37,249	425	273,708	1,545	642,159	508	158,946
<b>Retail Stores Totals</b>	<b>499</b>	<b>217,764</b>	<b>980</b>	<b>2,022,864</b>	<b>4,008</b>	<b>3,262,418</b>	<b>1,350</b>	<b>1,392,658</b>
All Other Outlets	773	33,380	1,657	372,430	6,323	1,687,758	1,517	352,456
<b>Totals All Outlets</b>	<b>1,272</b>	<b>251,144</b>	<b>2,637</b>	<b>2,395,294</b>	<b>10,331</b>	<b>4,950,176</b>	<b>2,867</b>	<b>1,745,114</b>
Type of business	SAN BERNARDINO		SAN BRUNO		SAN CARLOS		SAN CLEMENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	156	55,314	43	36,716	17	4,306	41	9,016
General merchandise stores	83	385,070	11	195,989	11	16,107	17	45,688
Food stores	162	100,907	35	17,208	18	11,091	26	34,134
Eating and drinking places	400	195,054	115	55,674	94	34,569	139	56,750
Home furnishings and appliances	138	90,149	23	13,642	74	36,607	46	6,643
Bldg. matrl. and farm implements	47	222,391	4	10,078	34	129,748	10	8,038
Auto dealers and auto supplies	196	425,454	29	121,022	18	26,914	19	9,910
Service stations	56	122,573	14	40,570	9	23,584	16	49,205
Other retail stores	808	298,697	153	67,508	187	176,110	328	47,083
<b>Retail Stores Totals</b>	<b>2,046</b>	<b>1,895,609</b>	<b>427</b>	<b>558,407</b>	<b>462</b>	<b>459,036</b>	<b>642</b>	<b>266,467</b>
All Other Outlets	2,238	454,241	569	62,593	1,087	204,769	1,200	132,316
<b>Totals All Outlets</b>	<b>4,284</b>	<b>2,349,850</b>	<b>996</b>	<b>621,000</b>	<b>1,549</b>	<b>663,805</b>	<b>1,842</b>	<b>398,783</b>
Type of business	SAN DIEGO		SAN DIMAS		SAN FERNANDO		SAN FRANCISCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	1,360	588,012	44	12,224	189	10,079	975	792,508
General merchandise stores	367	1,794,468	12	40,813	30	46,410	249	1,166,524
Food stores	800	662,346	21	22,423	25	13,442	1,160	416,735
Eating and drinking places	3,045	1,772,507	74	38,069	72	31,231	3,691	1,977,854
Home furnishings and appliances	1,047	619,383	27	30,573	30	7,888	809	637,662
Bldg. matrl. and farm implements	293	944,386	15	7,684	14	60,459	190	323,283
Auto dealers and auto supplies	844	1,745,186	12	2,774	25	50,555	210	456,851
Service stations	284	977,675	9	20,537	4	#	119	549,967
Other retail stores	8,658	2,173,098	188	53,644	401	99,158 #	5,576	2,429,072
<b>Retail Stores Totals</b>	<b>16,698</b>	<b>11,277,061</b>	<b>402</b>	<b>228,741</b>	<b>790</b>	<b>319,222</b>	<b>12,979</b>	<b>8,750,456</b>
All Other Outlets	17,510	4,822,132	828	115,625	1,520	72,255	16,045	5,339,470
<b>Totals All Outlets</b>	<b>34,208</b>	<b>16,099,193</b>	<b>1,230</b>	<b>344,366</b>	<b>2,310</b>	<b>391,477</b>	<b>29,024</b>	<b>14,089,926</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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	41	2,599	623	318,569	24	11,500	88	58,434
General merchandise stores	20	5,485	281	1,272,431	13	75,976	40	339,803
Food stores	36	13,621	460	408,354	15	13,823	75	53,303
Eating and drinking places	167	53,294	1,761	892,796	59	36,576	258	87,041
Home furnishings and appliances	25	15,993	492	423,728	46	7,224	65	41,693
Bldg. matrl. and farm implements	6	6,640	194	728,725	10	30,684	48	211,863
Auto dealers and auto supplies	28	59,166	399	1,779,967	16	197,865	64	191,433
Service stations	14	34,737	192	782,781	7	23,393	32	75,354
Other retail stores	310	50,623	4,131	1,879,859	219	39,225	513	159,546
Retail Stores Totals	<b>647</b>	<b>242,158</b>	<b>8,533</b>	<b>8,487,210</b>	<b>409</b>	<b>436,266</b>	<b>1,183</b>	<b>1,218,470</b>
All Other Outlets	787	57,156	11,790	5,123,559	722	111,743	1,533	673,699
Totals All Outlets	<b>1,434</b>	<b>299,314</b>	<b>20,323</b>	<b>13,610,769</b>	<b>1,131</b>	<b>548,009</b>	<b>2,716</b>	<b>1,892,169</b>
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	28,579	28	2,630	82	113,191	19	2,209
General merchandise stores	21	89,439	11	66,910	39	294,731	13	17,316
Food stores	43	40,082	38	33,146	69	62,865	41	25,343
Eating and drinking places	162	86,949	132	66,119	267	145,792	62	23,739
Home furnishings and appliances	71	32,733	81	115,535	210	129,163	13	1,876
Bldg. matrl. and farm implements	23	58,643	42	146,245	29	98,300	4	#
Auto dealers and auto supplies	46	189,569	34	22,951	45	124,421	22	7,309
Service stations	19	49,397	18	42,681	39	83,540	9	16,029
Other retail stores	334	134,628	295	114,609	647	299,374	127	23,987 #
Retail Stores Totals	<b>769</b>	<b>710,019</b>	<b>679</b>	<b>610,826</b>	<b>1,427</b>	<b>1,351,377</b>	<b>310</b>	<b>117,808</b>
All Other Outlets	1,153	163,893	1,250	237,610	2,196	300,377	213	23,934
Totals All Outlets	<b>1,922</b>	<b>873,912</b>	<b>1,929</b>	<b>848,436</b>	<b>3,623</b>	<b>1,651,754</b>	<b>523</b>	<b>141,742</b>
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	53	21,166	22	12,356	291	114,540	138	75,299
General merchandise stores	26	136,168	16	61,656	107	326,831	55	197,165
Food stores	58	50,488	20	37,210	232	160,231	97	84,646
Eating and drinking places	227	85,769	126	68,220	624	257,512	379	213,995
Home furnishings and appliances	116	95,997	45	37,280	168	96,257	144	77,949
Bldg. matrl. and farm implements	49	209,334	21	78,013	88	206,581	53	86,303
Auto dealers and auto supplies	61	375,985	17	20,298	213	463,717	67	188,533
Service stations	21	65,639	16	41,452	63	156,598	37	69,115
Other retail stores	478	235,601	325	119,682	1,173	417,318	732	243,033
Retail Stores Totals	<b>1,089</b>	<b>1,276,147</b>	<b>608</b>	<b>476,167</b>	<b>2,959</b>	<b>2,199,585</b>	<b>1,702</b>	<b>1,236,038</b>
All Other Outlets	1,965	334,752	694	696,183	4,236	1,504,196	3,179	343,439
Totals All Outlets	<b>3,054</b>	<b>1,610,899</b>	<b>1,302</b>	<b>1,172,350</b>	<b>7,195</b>	<b>3,703,781</b>	<b>4,881</b>	<b>1,579,477</b>
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	60	48,331	156	52,151	67	20,660	113	6,319
General merchandise stores	23	260,832	60	282,888	22	107,486	38	49,754
Food stores	65	54,087	64	73,471	52	37,402	22	19,808
Eating and drinking places	429	234,979	274	151,345	214	114,780	105	41,218
Home furnishings and appliances	106	219,449	132	36,360	66	29,330	48	12,389
Bldg. matrl. and farm implements	44	139,277	46	122,961	21	52,453	42	99,217
Auto dealers and auto supplies	96	621,998	75	386,838	45	129,547	76	166,379
Service stations	29	88,568	44	124,666	17	42,803	18	103,916
Other retail stores	726	527,532	1,009	199,098	572	121,477	530	185,286
Retail Stores Totals	<b>1,578</b>	<b>2,195,053</b>	<b>1,860</b>	<b>1,429,778</b>	<b>1,076</b>	<b>655,938</b>	<b>992</b>	<b>684,286</b>
All Other Outlets	2,984	1,985,066	3,483	379,760	1,170	172,562	3,548	1,277,303
Totals All Outlets	<b>4,562</b>	<b>4,180,119</b>	<b>5,343</b>	<b>1,809,538</b>	<b>2,246</b>	<b>828,500</b>	<b>4,540</b>	<b>1,961,589</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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
<b>Retail Stores</b>								
Apparel stores	58	18,214	246	199,035	131	97,300	27	2,696
General merchandise stores	37	229,695	51	150,898	54	469,301	12	134,719
Food stores	57	42,708	61	70,966	109	121,960	30	29,483
Eating and drinking places	170	81,328	427	343,847	352	172,550	88	35,170
Home furnishings and appliances	49	34,673	216	82,692	190	140,623	32	2,318
Bldg. matrl. and farm implements	50	185,358	37	73,224	58	196,992	26	64,307
Auto dealers and auto supplies	73	201,366	80	429,191	123	551,532	47	27,111
Service stations	17	42,347	23	59,893	39	126,464	8	27,557
Other retail stores	301	110,265	1,101	389,043	791	413,734	286	55,814
<b>Retail Stores Totals</b>	<b>812</b>	<b>945,954</b>	<b>2,242</b>	<b>1,798,789</b>	<b>1,847</b>	<b>2,290,456</b>	<b>556</b>	<b>379,175</b>
All Other Outlets	1,134	179,490	2,426	520,362	3,066	466,975	765	115,908
<b>Totals All Outlets</b>	<b>1,946</b>	<b>1,125,444</b>	<b>4,668</b>	<b>2,319,151</b>	<b>4,913</b>	<b>2,757,431</b>	<b>1,321</b>	<b>495,083</b>
Type of business	SCOTTS VALLEY		SEAL BEACH		SEASIDE		SELMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	6	1,320	26	4,435	16	988	13	3,247
General merchandise stores	4	20,519	7	10,069	5	19,550	11	47,375
Food stores	8	12,420	16	12,856	21	6,740	23	14,977
Eating and drinking places	43	14,959	66	39,478	58	20,025	54	22,656
Home furnishings and appliances	15	3,862	16	1,283	15	6,628	10	3,531
Bldg. matrl. and farm implements	4	8,656	4	2,909	8	14,152	8	36,482
Auto dealers and auto supplies	8	18,021	3	#	37	255,365	24	153,490
Service stations	6	17,248	12	34,940	5	13,759	3	#
Other retail stores	115	29,840	101	20,477 #	113	26,636	60	20,483 #
<b>Retail Stores Totals</b>	<b>209</b>	<b>126,845</b>	<b>251</b>	<b>126,447</b>	<b>278</b>	<b>363,843</b>	<b>206</b>	<b>302,241</b>
All Other Outlets	284	57,891	322	44,076	272	62,918	188	35,181
<b>Totals All Outlets</b>	<b>493</b>	<b>184,736</b>	<b>573</b>	<b>170,523</b>	<b>550</b>	<b>426,761</b>	<b>394</b>	<b>337,422</b>
Type of business	SIGNAL HILL		SIMI VALLEY		SOLANA BEACH		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	8	5,624	38	16,040	24	15,184	18	6,962
General merchandise stores	5	114,268	31	190,809	3	#	9	16,596
Food stores	4	1,775	60	68,980	10	11,498	19	23,309
Eating and drinking places	27	9,735	206	106,138	60	35,266	51	32,442
Home furnishings and appliances	8	8,730	53	17,713	61	22,515	18	5,955
Bldg. matrl. and farm implements	18	86,449	27	102,487	4	14,397	9	16,515
Auto dealers and auto supplies	31	171,170	41	159,907	4	#	8	23,301
Service stations	4	5,126	25	75,893	3	#	6	16,640
Other retail stores	90	266,349	392	100,202	164	71,134 #	103	17,547
<b>Retail Stores Totals</b>	<b>195</b>	<b>669,226</b>	<b>873</b>	<b>838,169</b>	<b>333</b>	<b>169,994</b>	<b>241</b>	<b>159,267</b>
All Other Outlets	501	167,966	2,121	204,365	417	32,554	310	20,308
<b>Totals All Outlets</b>	<b>696</b>	<b>837,192</b>	<b>2,994</b>	<b>1,042,534</b>	<b>750</b>	<b>202,548</b>	<b>551</b>	<b>179,575</b>
Type of business	SONORA		SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail Stores</b>								
Apparel stores	9	2,347	69	6,934	41	17,446	18	5,029
General merchandise stores	9	62,634	34	100,367	11	28,462	16	100,073
Food stores	13	18,193	83	31,490	32	38,088	50	30,224
Eating and drinking places	54	15,628	138	42,961	115	64,603	157	70,716
Home furnishings and appliances	19	3,562	42	8,731	19	8,105	37	41,528
Bldg. matrl. and farm implements	11	22,540	9	7,243	16	25,371	29	105,702
Auto dealers and auto supplies	13	4,214	117	189,999	16	25,197	33	69,525
Service stations	8	10,275	22	53,192	9	15,713	30	134,844
Other retail stores	122	34,445	216	25,474	188	36,214	205	96,998
<b>Retail Stores Totals</b>	<b>258</b>	<b>173,838</b>	<b>730</b>	<b>466,391</b>	<b>447</b>	<b>259,199</b>	<b>575</b>	<b>654,639</b>
All Other Outlets	294	19,548	781	119,544	451	48,626	1,260	558,816
<b>Totals All Outlets</b>	<b>552</b>	<b>193,386</b>	<b>1,511</b>	<b>585,935</b>	<b>898</b>	<b>307,825</b>	<b>1,835</b>	<b>1,213,455</b>

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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	27	2,238	117	74,288	66	23,702	86	52,070
General merchandise stores	11	30,823	77	420,009	29	201,088	30	242,274
Food stores	40	27,055	194	132,720	73	66,334	31	50,850
Eating and drinking places	112	31,205	475	191,064	352	180,702	189	120,134
Home furnishings and appliances	10	2,519	113	76,120	63	42,429	90	52,839
Bldg. matrl. and farm implements	14	38,750	69	247,689	17	146,660	34	84,163
Auto dealers and auto supplies	26	23,514	201	501,290	51	475,963	61	272,394
Service stations	13	38,327	60	139,169	34	92,085	26	81,389
Other retail stores	145	37,894	788	308,893	628	357,387	465	200,366
Retail Stores Totals	<b>398</b>	<b>232,325</b>	<b>2,094</b>	<b>2,091,242</b>	<b>1,313</b>	<b>1,586,350</b>	<b>1,012</b>	<b>1,156,479</b>
All Other Outlets	442	60,846	2,204	593,024	2,366	1,491,372	1,184	254,572
Totals All Outlets	<b>840</b>	<b>293,171</b>	<b>4,298</b>	<b>2,684,266</b>	<b>3,679</b>	<b>3,077,722</b>	<b>2,196</b>	<b>1,411,051</b>
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	41	12,654	103	85,062	386	178,191	47	28,961
General merchandise stores	11	32,975	48	248,304	120	559,752	23	105,268
Food stores	16	11,890	47	80,858	99	80,753	32	46,854
Eating and drinking places	49	21,804	257	173,653	425	253,466	105	53,250
Home furnishings and appliances	23	2,453	108	109,985	124	163,254	37	12,929
Bldg. matrl. and farm implements	8	2,575	36	107,349	53	149,480	21	39,073
Auto dealers and auto supplies	13	4,555	66	540,133	88	585,192	32	143,262
Service stations	6	13,088	33	89,917	55	119,388	18	56,214
Other retail stores	130	20,695	584	338,960	1,144	601,597	226	56,903
Retail Stores Totals	<b>297</b>	<b>122,689</b>	<b>1,282</b>	<b>1,774,221</b>	<b>2,494</b>	<b>2,691,073</b>	<b>541</b>	<b>542,714</b>
All Other Outlets	522	14,874	2,770	384,628	5,831	724,866	505	94,648
Totals All Outlets	<b>819</b>	<b>137,563</b>	<b>4,052</b>	<b>2,158,849</b>	<b>8,325</b>	<b>3,415,939</b>	<b>1,046</b>	<b>637,362</b>
Type of business	TRUCKEE		TULARE		TURLOCK		TUSTIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	25	10,297	46	20,514	32	7,776	45	37,520
General merchandise stores	7	13,074	27	69,900	21	104,879	24	136,594
Food stores	16	19,291	44	39,487	54	40,382	43	42,575
Eating and drinking places	55	23,508	108	33,678	130	54,527	186	108,958
Home furnishings and appliances	18	7,867	23	11,922	35	14,619	51	104,953
Bldg. matrl. and farm implements	12	28,885	24	33,113	15	37,972	15	81,210
Auto dealers and auto supplies	5	3,546	49	75,640	67	102,142	32	390,185
Service stations	11	16,491	12	17,813	21	52,976	23	60,175
Other retail stores	113	25,941	170	39,490	220	54,989	423	232,553
Retail Stores Totals	<b>262</b>	<b>148,900</b>	<b>503</b>	<b>341,557</b>	<b>595</b>	<b>470,262</b>	<b>842</b>	<b>1,194,723</b>
All Other Outlets	328	52,745	565	94,624	687	162,150	1,322	373,411
Totals All Outlets	<b>590</b>	<b>201,645</b>	<b>1,068</b>	<b>436,181</b>	<b>1,282</b>	<b>632,412</b>	<b>2,164</b>	<b>1,568,134</b>
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	2,684	17	5,688	43	9,630	72	72,155
General merchandise stores	15	81,965	23	88,549	27	89,371	16	144,851
Food stores	24	22,416	43	31,174	46	35,003	40	49,442
Eating and drinking places	67	23,905	98	49,142	137	58,963	149	84,356
Home furnishings and appliances	22	3,552	21	6,144	65	28,296	58	38,676
Bldg. matrl. and farm implements	13	37,415	13	75,740	24	58,003	23	55,448
Auto dealers and auto supplies	23	32,224	11	9,305	62	69,074	44	181,761
Service stations	11	19,849	11	33,713	20	56,021	23	64,319
Other retail stores	148	47,053	187	42,093	391	71,617	351	95,170
Retail Stores Totals	<b>337</b>	<b>271,063</b>	<b>424</b>	<b>341,548</b>	<b>815</b>	<b>475,978</b>	<b>776</b>	<b>786,178</b>
All Other Outlets	364	28,010	654	304,657	1,094	129,564	907	177,070
Totals All Outlets	<b>701</b>	<b>299,073</b>	<b>1,078</b>	<b>646,205</b>	<b>1,909</b>	<b>605,542</b>	<b>1,683</b>	<b>963,248</b>



**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 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	54	14,241	137	52,145	81	28,632	76	41,870
General merchandise stores	26	180,006	53	236,122	27	221,407	47	266,584
Food stores	74	55,864	67	62,695	55	46,367	71	66,299
Eating and drinking places	196	85,576	308	144,215	169	85,927	226	112,756
Home furnishings and appliances	48	17,737	147	57,816	48	44,202	92	48,276
Bldg. matrl. and farm implements	18	64,963	49	103,752	12	84,632	35	102,903
Auto dealers and auto supplies	75	258,952	108	391,932	72	209,796	110	178,302
Service stations	33	67,779	39	98,254	34	71,665	23	54,911
Other retail stores	394	77,298	902	193,977	336	131,743	457	133,622
Retail Stores Totals	<b>918</b>	<b>822,416</b>	<b>1,810</b>	<b>1,340,908</b>	<b>834</b>	<b>924,371</b>	<b>1,137</b>	<b>1,005,523</b>
All Other Outlets	1,214	145,498	3,827	357,190	804	121,447	1,443	407,766
Totals All Outlets	<b>2,132</b>	<b>967,914</b>	<b>5,637</b>	<b>1,698,098</b>	<b>1,638</b>	<b>1,045,818</b>	<b>2,580</b>	<b>1,413,289</b>
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	48	28,615	97	71,981	52	8,699	123	103,166
General merchandise stores	27	188,777	33	290,875	19	62,756	35	234,296
Food stores	52	49,162	39	45,241	54	31,166	53	43,594
Eating and drinking places	170	58,505	199	136,814	107	41,616	163	85,681
Home furnishings and appliances	53	25,922	101	76,033	23	5,277	29	42,974
Bldg. matrl. and farm implements	24	53,687	24	53,594	19	45,443	11	13,548
Auto dealers and auto supplies	56	97,596	51	478,970	27	86,285	40	291,317
Service stations	25	56,258	21	65,335	9	25,030	29	43,861
Other retail stores	398	70,554	644	207,454	212	49,749	320	134,962
Retail Stores Totals	<b>853</b>	<b>629,076</b>	<b>1,209</b>	<b>1,426,297</b>	<b>522</b>	<b>356,021</b>	<b>803</b>	<b>993,399</b>
All Other Outlets	1,466	224,017	1,272	245,456	519	89,056	904	104,772
Totals All Outlets	<b>2,319</b>	<b>853,093</b>	<b>2,481</b>	<b>1,671,753</b>	<b>1,041</b>	<b>445,077</b>	<b>1,707</b>	<b>1,098,171</b>
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	85	44,564	120	58,148	10	3,632	95	40,515
General merchandise stores	24	19,010	70	250,366	7	6,717	43	87,514
Food stores	39	58,837	82	46,924	27	26,665	61	46,998
Eating and drinking places	200	193,807	254	76,625	73	25,316	180	80,427
Home furnishings and appliances	140	68,605	62	32,900	12	20,625	82	11,852
Bldg. matrl. and farm implements	16	24,138	22	72,298	26	91,528	17	40,354
Auto dealers and auto supplies	9	18,118	56	323,388	44	71,899	86	153,500
Service stations	8	17,952	22	71,001	22	45,389	25	49,143
Other retail stores	350	107,169	660	182,226	82	82,346	504	82,761
Retail Stores Totals	<b>871</b>	<b>552,200</b>	<b>1,348</b>	<b>1,113,876</b>	<b>303</b>	<b>374,117</b>	<b>1,093</b>	<b>593,064</b>
All Other Outlets	923	180,675	1,071	146,280	647	492,311	1,582	133,313
Totals All Outlets	<b>1,794</b>	<b>732,875</b>	<b>2,419</b>	<b>1,260,156</b>	<b>950</b>	<b>866,428</b>	<b>2,675</b>	<b>726,377</b>
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	7,492	15	1,611	34	15,750	11	2,976
General merchandise stores	18	104,765	13	69,206	21	177,112	15	52,323
Food stores	38	39,444	19	24,788	44	49,332	17	19,013
Eating and drinking places	103	38,146	83	47,159	108	52,024	43	17,366
Home furnishings and appliances	31	9,148	36	12,555	48	18,055	25	1,276
Bldg. matrl. and farm implements	30	74,540	15	41,139	14	37,462	10	8,095
Auto dealers and auto supplies	31	90,374	19	7,618	51	86,668	36	35,290
Service stations	15	50,577	6	25,072	16	28,760	10	21,686
Other retail stores	163	49,338	210	113,083	244	66,061	169	14,429
Retail Stores Totals	<b>457</b>	<b>463,824</b>	<b>416</b>	<b>342,231</b>	<b>580</b>	<b>531,224</b>	<b>336</b>	<b>172,454</b>
All Other Outlets	706	162,603	1,060	132,490	632	107,830	318	14,503
Totals All Outlets	<b>1,163</b>	<b>626,427</b>	<b>1,476</b>	<b>474,721</b>	<b>1,212</b>	<b>639,054</b>	<b>654</b>	<b>186,957</b>

# 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, 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	59	14,996	166	62,472	GREENFIELD	76	36,121	136	46,344
ALBANY	263	84,050	505	116,389	GRIDLEY	82	60,487	180	70,439
ALTURAS	76	31,600	170	34,685	GROVER BEACH	160	58,669	432	76,860
AMADOR	14	982	28	1,163	GUADALUPE	39	13,295	72	14,848
AMERICAN CANYON	64	101,985	166	115,865	GUSTINE	41	13,032	105	15,971
ANDERSON	183	80,889	395	108,196	HALF MOON BAY	210	111,429	502	139,451
ANGELS CAMP	100	46,152	190	52,214	HAWAIIAN GARDENS	133	51,697	250	57,290
ARCATA	255	97,613	629	138,281	HERCULES	117	29,275	255	72,472
ARVIN	81	15,828	121	35,713	HIDDEN HILLS	10	1,069	47	1,779
ATHERTON	42	1,724	238	31,241	HIGHLAND	221	86,539	501	106,036
ATWATER	181	76,548	392	125,786	HILLSBOROUGH	28	549	252	7,355
AVALON	142	53,862	233	58,006	HOLTVILLE	46	7,584	88	11,472
AVENAL	52	9,475	66	11,662	HUGHSON	45	15,984	94	20,590
BEAUMONT	195	73,539	454	89,639	HURON	55	10,501	77	12,264
BELL GARDENS	270	108,019	541	138,120	IMPERIAL	53	41,174	130	80,543
BELMONT	240	218,933	712	379,189	IMPERIAL BEACH	182	43,786	347	48,894
BELVEDERE	10	2,436	86	7,798	INDIAN WELLS	52	26,391	121	68,599
BIGGS	11	1,251	33	1,890	IONE	39	6,330	93	10,241
BLUE LAKE	11	3,032	50	3,502	IRWINDALE	118	69,825	559	299,143
BLYTHE	156	110,930	287	129,240	ISLETON	28	10,204	55	11,147
BRADBURY	5	149	21	231	JACKSON	162	79,572	311	94,034
BRAWLEY	176	77,967	327	110,169	KERMAN	102	61,371	211	76,469
BRISBANE	62	72,871	238	227,337	KING CITY	135	69,204	256	100,916
BUELLTON	95	108,126	224	121,327	KINGSBURG	88	47,764	209	56,157
CALABASAS	229	250,343	776	376,893	LAGUNA WOODS	40	73,247	163	76,946
CALIFORNIA CITY	66	14,448	133	17,220	LA HABRA HEIGHTS	17	610	86	6,168
CALIMESA	59	27,116	137	30,188	LAKEPORT	151	99,930	316	107,527
CALIPATRIA	24	8,803	40	9,914	LA PALMA	99	149,544	292	244,199
CALISTOGA	111	47,577	239	52,540	LA QUINTA	197	248,586	436	318,057
CANYON LAKE	79	7,280	209	10,909	LATHROP	44	58,619	99	127,193
CARPINTERIA	178	72,672	597	112,746	LEMOORE	138	77,478	278	96,807
CHOWCHILLA	91	48,127	183	64,231	LINCOLN	88	45,219	248	77,479
CLAYTON	96	30,958	201	37,096	LINDSAY	84	24,601	174	31,607
CLEARLAKE	125	78,037	262	82,922	LIVE OAK	39	10,026	83	11,078
CLOVERDALE	75	29,898	193	34,633	LIVINGSTON	60	26,162	108	36,184
COACHELLA	159	101,948	231	132,640	LOMA LINDA	157	152,432	359	233,182
COALINGA	104	53,290	203	67,814	LOMITA	238	93,282	601	113,521
COLFAX	55	30,897	155	44,301	LOOMIS	94	37,352	286	79,238
COLUSA	93	58,352	195	79,818	LOS ALAMITOS	245	145,010	718	241,273
CORCORAN	86	40,227	157	77,690	LOS ALTOS HILLS	51	1,563	225	9,407
CORNING	103	118,310	198	152,166	LOYALTON	12	2,844	30	5,935
CORONADO	276	94,472	533	172,631	MAMMOTH LAKES	184	98,709	367	131,234
COTATI	109	60,495	294	97,887	MARICOPA	10	2,059	17	2,448
CRESCENT CITY	125	56,954	247	70,385	MARINA	156	58,525	374	93,541
CUDAHY	106	62,742	214	110,988	MAYWOOD	179	59,931	329	76,928
DEL MAR	381	96,453	889	129,959	MC FARLAND	44	12,958	77	14,739
DEL REY OAKS	12	11,354	44	13,842	MENDOTA	68	20,362	88	30,661
DESERT HOT SPRINGS	157	57,571	288	63,475	MONTAGUE	13	3,548	45	4,059
DINUBA	159	99,849	311	113,786	MONTE SERENO	25	1,299	84	2,887
DIXON	137	101,762	339	165,729	MOORPARK	185	87,767	693	168,006
DORRIS	14	1,654	28	1,900	MORAGA	202	60,486	427	69,512
DOS PALOS	52	16,520	107	22,961	MORRO BAY	255	100,972	562	116,565
DUNSMUIR	54	8,668	109	9,258	MOUNT SHASTA	138	41,663	299	57,622
EAST PALO ALTO	81	95,897	159	109,567	NEEDLES	71	30,404	144	39,134
ELK GROVE	490	167,800	1,363	187,939	NEVADA CITY	180	56,072	450	94,402
ESCALON	79	50,281	168	60,425	NEWMAN	69	30,111	118	35,971
ETNA	21	2,852	55	3,437	OAKLEY	166	69,159	357	75,194
EXETER	98	41,976	213	47,231	OJAI	210	69,906	616	96,833
FAIRFAX	103	24,724	327	30,739	ORANGE COVE	41	8,874	75	11,468
FARMERSVILLE	64	17,965	112	29,580	ORINDA	275	61,908	655	76,637
FERNDALE	53	8,931	124	10,805	ORLAND	114	44,115	235	55,176
FILLMORE	105	62,261	263	72,399	PACIFICA	244	103,628	733	117,776
FIREBAUGH	57	39,026	90	43,460	PACIFIC GROVE	332	120,230	732	146,006
FORT BRAGG	206	86,652	430	132,443	PALOS VERDES ESTATES	63	11,113	332	23,150
FORT JONES	22	6,333	60	6,779	PARADISE	308	103,422	886	123,543
FORTUNA	143	81,943	343	100,492	PARLIER	51	15,086	97	17,840
FOWLER	38	16,527	97	46,995	PATTERSON	96	52,833	174	70,313
GALT	388	56,617	1,217	80,092	PIEDMONT	73	12,708	212	16,987
GONZALES	65	15,015	108	21,456	PISMO BEACH	240	123,349	434	139,041
GRAND TERRACE	88	26,760	206	45,274	PLYMOUTH	24	7,727	54	9,108

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, 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
POINT ARENA	25	2,978	47	5,431	SUSANVILLE	132	104,926	303	122,975
PORT HUENEME	113	51,398	302	64,629	SUTTER CREEK	89	26,253	199	30,128
PORTOLA	49	12,818	101	14,889	TAFT	129	75,513	266	108,420
PORTOLA VALLEY	31	8,028	174	15,373	TEHACHAPI	132	63,236	264	74,403
RANCHO MIRAGE	209	251,956	400	322,987	TEHAMA	3	#	6	114 #
RANCHO PALOS VERDES	155	59,183	707	81,520	TIBURON	114	36,367	382	52,320
RANCHO SANTA MARGARITA	265	182,611	836	236,053	TRINIDAD	18	6,305	57	6,570
REEDLEY	169	93,688	384	119,437	TULELAKE	17	1,574	30	5,594
RIO DELL	22	6,079	60	6,262	TWENTYNINE PALMS	185	54,680	326	60,406
RIO VISTA	70	56,253	168	62,824	VERNON	121	86,582	847	430,240
RIPON	69	89,756	178	109,058	VILLA PARK	34	13,814	160	17,008
RIVERBANK	105	41,282	224	74,580	WALNUT	243	71,900	1,111	115,956
ROLLING HILLS	6	77	35	517	WASCO	123	45,761	211	59,012
ROLLING HILLS ESTATES	155	109,396	406	125,454	WATERFORD	49	17,796	90	23,415
ROSS	15	1,248	98	4,758	WEED	54	22,107	123	30,005
ST. HELENA	170	124,149	386	184,837	WESTLAKE VILLAGE	185	181,817	662	260,089
SAN ANSELMO	255	67,298	736	90,441	WESTMORLAND	17	8,054	26	11,635
SAND CITY	59	192,562	133	214,372	WHEATLAND	20	7,073	51	7,259
SANGER	165	103,145	356	156,942	WILLIAMS	50	30,665	101	41,377
SAN JACINTO	249	59,131	565	75,195	WILLITS	151	71,792	309	84,609
SAN JOAQUIN	25	4,353	39	14,616	WILLOWS	91	58,482	191	64,492
SAN JUAN BAUTISTA	93	9,916	189	11,114	WINDSOR	115	102,737	432	197,220
SAN MARINO	103	32,193	380	38,713	WINTERS	50	15,315	124	17,462
SANTA PAULA	224	109,832	567	153,954	WOODLAKE	51	12,123	88	17,060
SARATOGA	285	79,507	832	104,128	WOODSIDE	48	27,935	224	42,132
SAUSALITO	249	92,086	809	142,956	YOUNTVILLE	70	40,014	134	43,291
SEBASTOPOL	227	103,619	589	133,528	YREKA	168	100,334	389	128,618
SHAFTER	85	61,260	167	137,385	YUCAIPA	366	103,697	887	131,348
SHASTA LAKE	73	14,909	209	34,649					
SIERRA MADRE	114	14,298	365	21,316					
SOLEDAD	78	29,843	135	33,120					
SOLVANG	229	69,951	402	87,204					
SOUTH EL MONTE	440	125,181	2,234	313,747					
SOUTH PASADENA	235	107,310	712	133,266					
SUISUN	202	60,565	471	84,022					

# 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 self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 33,934,000 for 1999 and 34,480,000 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 unallocable 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.