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Taxable Sales In California (Sales & Use Tax)

2000 Second Quarter

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

The following factors should be considered when using these data:

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

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

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List of Tables

Table

1	Statewide Taxable Sales, By Type of Business.....	2
2	Taxable Sales, By County.....	3
3	Taxable Sales in the 36 Largest Counties, By Type of Business.....	4
4	Taxable Sales in the 22 Smallest Counties, By Type of Business.....	13
5	Taxable Sales in the 272 Largest Cities, By Type of Business.....	15
6	Taxable Sales in All Cities Except the 272 Largest	24
--	Table 3 to Table 5 Conversion Chart	26

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TAXABLE SALES IN CALIFORNIA

SECOND QUARTER 2000

Taxable sales in California continued their strong growth in the second quarter of 2000. Transactions subject to the sales and use tax totaled \$111.0 billion, an increase of \$12.9 billion, or 13.2 percent, over the second quarter of 1999.

The average price of taxable commodities increased slightly for the quarter. As a result, real, constant-dollar taxable sales growth was lower than current-dollar growth and measured 11.4 percent. The California Taxable Sales Deflator showed the quarterly inflation rate as 1.6 percent.

Retail stores reported taxable sales of \$71.2 billion, a 13.1 percent increase over the same period in 1999. Taxable transactions by "Business and Personal Service Establishments" grew to \$5.6 billion, an increase of 10.6 percent. Taxable sales by establishments included in the "All Other Outlets" category continued their strong growth. Quarterly sales for the category were \$34.1 billion, an increase of 13.8 percent over the second quarter of 1999.

Stores featuring durable goods once again outperformed stores dealing mainly in nondurable goods. Durable goods sales expanded by 15.2 percent over the same period last year while nondurable goods sales grew by 10.9 percent.

New car dealers were among the leaders in the durable goods category. They experienced a strong, if somewhat slower quarter with taxable sales of \$11.7 billion, an increase of 17.2 percent over the second quarter of 1999.

New vehicle registrations also continued to rise. The Department of Motor Vehicles reported

new car and truck registrations totaling 578,503, an increase of 11.9 percent over the same period a year ago. New automobile registrations rose 12.2 percent to 469,105 while new truck registration rose 10.5 percent to 109,398.

Continued strong demand in the housing market boosted taxable sales by building material dealers. Those businesses posted sales growth of 14.9 percent with sales reaching \$5.9 billion. The second quarter of 2000 was the eighth consecutive quarter of progressive sales increases for building material dealers.

Construction contractors' taxable sales grew 8.0 percent to total \$4.6 billion. Sellers of household and home furnishings also showed continuing strong sales growth. Their taxable sales jumped by 17.8 percent to reach \$2.2 billion for the quarter.

Gasoline consumption during the second quarter of 2000 remained high at 3.8 billion gallons, a 3.0 percent increase over the same period last year. The average price per gallon of gasoline was \$1.598, a 12.9 percent increase. Service stations benefited from the combination of high gasoline consumption and high prices. They reported taxable sales of \$6.3 billion, an increase of 18.0 percent.

General merchandise stores — a category that includes department stores and discount mass-merchandise stores — posted quarterly sales of \$9.4 billion, an increase of 8.7 percent over the second quarter of 1999. Restaurants continued to show strong taxable sales growth with sales of \$8.9 billion, an increase of 9.2 percent.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, SECOND QUARTER 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	\$941,254	.85	10.3	25.08	27.04
Men's apparel	3,520	266,794	.24	-43.6	13.90	7.66
Family apparel	11,997	1,363,554	1.23	51.2	26.50	39.17
Shoes	4,522	542,991	.49	10.6	14.43	15.60
Apparel stores group	29,646	3,114,593	2.81	14.5	79.91	89.48
General merchandise stores	7,853	9,424,181	8.49	8.7	254.84	270.75
Drug stores	4,353	1,310,045	1.18	2.6	37.52	37.64
General merchandise group	12,206	10,734,226	9.67	7.9	292.36	308.39
Gifts, art goods, and novelties	10,701	422,656	.38	11.1	11.18	12.14
Sporting goods	6,207	805,196	.73	10.2	21.47	23.13
Florists	5,161	245,393	.22	7.9	6.68	7.05
Photographic equipment and supplies	965	123,874	.11	1.7	3.58	3.56
Musical instruments	3,107	402,928	.36	0.7	11.75	11.58
Stationery and books	8,481	945,758	.85	6.3	26.15	27.17
Jewelry	8,016	481,551	.43	16.9	12.10	13.83
Office, store, and school supplies	15,096	3,964,005	3.57	22.1	95.38	113.88
Other specialties	95,431	3,632,450	3.27	14.1	93.57	104.36
Specialty stores group	153,165	11,023,811	9.93	14.9	281.85	316.71
Food stores selling all types of liquor	5,586	3,044,386	2.74	11.4	80.33	87.46
All other food stores	18,713	1,569,224	1.41	9.8	42.00	45.08
Food stores group	24,299	4,613,610	4.16	10.8	122.32	132.55
Eating places: no alcoholic beverages	44,514	3,889,009	3.50	8.4	105.39	111.73
Eating places: beer and wine	19,242	2,253,573	2.03	7.5	61.61	64.74
Eating and drinking: all types of liquor	10,842	2,775,120	2.50	11.9	72.87	79.73
Eating and drinking group	74,598	8,917,702	8.04	9.2	239.86	256.20
Household and home furnishings	21,870	2,202,855	1.99	17.8	54.93	63.29
Household appliance dealers	3,637	1,023,903	.92	6.7	28.19	29.42
Household group	25,507	3,226,758	2.91	14.1	83.12	92.70
Lumber and building materials	3,807	4,173,348	3.76	13.3	108.25	119.90
Hardware stores	2,158	761,936	.69	17.2	19.09	21.89
Plumbing and electrical supplies	1,773	734,825	.66	26.4	17.08	21.11
Paint, glass, and wallpaper	1,582	258,180	.23	6.5	7.12	7.42
Building material group	9,320	5,928,289	5.34	14.9	151.55	170.32
New motor vehicle dealers	2,516	11,747,070	10.59	17.2	294.37	337.49
Used motor vehicle dealers	7,443	1,403,116	1.26	16.4	35.43	40.31
Automotive supplies and parts	12,292	1,219,424	1.10	4.8	34.18	35.03
Service stations	9,106	6,284,434	5.66	18.0	156.51	180.55
Automotive group	31,357	20,654,044	18.61	16.6	520.49	593.38
Packaged liquor stores	4,845	511,950	.46	6.9	14.07	14.71
Second-hand merchandise	6,825	127,285	.11	5.5	3.55	3.66
Farm implement dealers	1,208	601,742	.54	0.4	17.61	17.29
Farm and garden supply stores	3,601	682,986	.62	9.0	18.41	19.62
Fuel and ice dealers	738	99,656	.09	2.2	2.87	2.86
Mobile homes, trailers, and campers	812	271,397	.24	11.5	7.15	7.80
Boat, motorcycle, and plane dealers	2,287	730,006	.66	38.2	15.52	20.97
All other retail stores group	20,316	3,025,022	2.73	12.3	79.17	86.91
Retail Stores Totals	380,414	71,238,055	64.20	13.1	1,850.63	2,046.62
Business and Personal Services	102,626	5,640,878	5.08	10.6	149.79	162.06
All Other Outlets	475,877	34,092,325	30.72	13.8	880.54	979.45
Totals All Outlets	958,917	\$110,971,258	100.00	13.2	2,880.97	3,188.13
HISTORICAL DATA						
Comparable data for retail stores:						
1995	337,374	48,240,549	63.81	5.3	1,504.56	
1996	339,587	51,378,140	63.53	6.5	1,586.58	
1997	342,228	53,634,112	63.13	4.4	1,627.40	
1998	345,609	56,721,168	63.05	5.8	1,693.47	
1999	364,896	62,988,154	64.24	11.0	1,850.63	
Comparable data for all outlets:						
1995	983,574	75,596,004		7.0	2,357.73	
1996	974,756	80,866,685		7.0	2,497.20	
1997	965,223	84,956,130		5.1	2,577.79	
1998	954,088	89,961,342		5.9	2,685.89	
1999	957,152	98,056,760		9.0	2,880.97	

Footnotes on page 25

TABLE 2. TAXABLE SALES, BY COUNTY, SECOND QUARTER 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	\$5,065,115	\$148,543	\$734,553	\$5,948,211	17.0
Alpine	--	69	69	--	1,912	2,294	4,206	-8.6
Amador	704	758	1,462	37,537	46,376	7,788	91,701	9.7
Butte	3,903	1,958	5,861	383,817	85,328	49,230	518,375	6.7
Calaveras	190	1,326	1,516	13,538	37,772	8,966	60,276	3.5
Colusa	296	201	497	33,295	26,433	10,247	69,975	7.6
Contra Costa	19,851	2,823	22,674	2,532,080	176,368	325,015	3,033,463	11.3
Del Norte	247	416	663	17,741	16,811	9,592	44,144	13.6
El Dorado	1,540	3,951	5,491	127,895	143,361	51,632	322,888	11.1
Fresno	15,505	3,082	18,587	1,713,050	238,752	236,489	2,188,291	11.5
Glenn	426	280	706	33,541	23,544	8,975	66,060	6.5
Humboldt	2,672	1,849	4,521	226,006	66,178	30,115	322,299	6.6
Imperial	3,452	398	3,850	269,199	38,916	46,103	354,218	14.6
Inyo	396	377	773	34,161	21,390	7,901	63,452	-6.9
Kern	8,752	5,609	14,361	1,080,050	465,012	206,904	1,751,966	10.7
Kings	1,603	395	1,998	164,941	27,886	31,641	224,468	12.6
Lake	578	1,064	1,642	48,282	41,393	14,791	104,466	6.8
Lassen	303	439	742	32,085	11,949	12,516	56,550	8.5
Los Angeles	254,858	13,573	268,431	23,028,867	928,086	2,894,792	26,851,745	11.2
Madera	1,070	1,637	2,707	118,626	90,886	30,273	239,785	13.1
Marin	9,233	1,843	11,076	855,008	69,104	92,211	1,016,323	12.5
Mariposa	--	684	684	--	30,877	5,483	36,360	2.6
Mendocino	1,527	2,022	3,549	131,528	95,782	23,353	250,663	7.9
Merced	2,847	878	3,725	317,490	77,556	52,408	447,454	11.7
Modoc	170	198	368	8,921	3,329	8,106	20,356	23.7
Mono	367	258	625	28,191	9,152	8,150	45,493	12.3
Monterey	7,987	3,093	11,080	912,827	189,070	148,823	1,250,720	16.1
Napa	3,267	1,098	4,365	337,700	104,005	52,379	494,084	14.5
Nevada	1,787	2,144	3,931	138,589	72,980	35,838	247,407	12.0
Orange	90,126	2,590	92,716	9,810,131	212,492	1,105,620	11,128,243	11.2
Placer	5,046	3,369	8,415	771,421	235,971	137,257	1,144,649	14.2
Plumas	101	943	1,044	3,837	33,288	10,540	47,665	13.4
Riverside	29,046	6,107	35,153	3,452,358	456,023	380,649	4,289,030	13.2
Sacramento	15,157	15,084	30,241	1,793,952	1,901,696	520,905	4,216,553	12.7
San Benito	908	349	1,257	72,411	27,928	16,641	116,980	14.6
San Bernardino	33,199	6,962	40,161	3,974,899	322,748	457,886	4,755,533	14.0
San Diego	69,880	9,718	79,598	7,624,986	409,333	903,384	8,937,703	10.1
San Francisco	29,024	--	29,024	3,507,513	--	--	3,507,513	19.0
San Joaquin	9,323	2,159	11,482	1,204,192	295,679	191,546	1,691,417	15.7
San Luis Obispo	6,359	2,922	9,281	532,037	106,932	80,051	719,020	6.4
San Mateo	19,723	1,450	21,173	2,870,522	255,182	411,517	3,537,221	17.8
Santa Barbara	9,245	4,033	13,278	821,576	253,345	131,587	1,206,508	10.7
Santa Clara	46,366	1,796	48,162	7,931,836	84,673	1,367,904	9,384,413	26.3
Santa Cruz	4,520	4,201	8,721	486,154	181,061	79,165	746,380	14.7
Shasta	3,467	2,089	5,556	403,022	70,481	47,901	521,404	9.5
Sierra	30	101	131	1,670	1,440	2,022	5,132	-6.6
Siskiyou	1,263	681	1,944	63,711	11,246	21,506	96,463	4.8
Solano	7,688	440	8,128	947,435	32,555	110,705	1,090,695	11.5
Sonoma	10,755	5,536	16,291	1,280,677	274,612	153,268	1,708,557	14.1
Stanislaus	7,997	1,956	9,953	886,872	301,096	122,243	1,310,211	11.6
Sutter	1,295	644	1,939	174,088	61,111	19,980	255,179	16.2
Tehama	772	797	1,569	98,033	13,235	11,606	122,874	11.0
Trinity	--	571	571	--	13,119	2,735	15,854	-0.1
Tulare	5,904	2,317	8,221	646,877	126,015	84,678	857,570	4.6
Tuolumne	552	1,610	2,162	47,701	65,666	12,870	126,237	12.2
Ventura	20,551	1,726	22,277	1,976,491	98,109	221,401	2,296,001	10.9
Yolo	3,320	421	3,741	498,361	43,674	78,378	620,413	12.6
Yuba	447	762	1,209	40,779	46,926	16,802	104,507	13.9
Statewide	--	--	8,699	--	--	285,934	285,934	-32.8
TOTAL	814,493	135,725	958,917	\$89,613,622	\$9,224,387	\$12,133,249	\$110,971,258	13.2
HISTORICAL DATA								
1995	823,214	151,831	983,574	\$60,480,804	\$6,614,056	\$8,356,876	\$75,451,736	7.0
1996	817,610	148,506	974,756	64,494,927	7,050,468	9,228,492	80,773,887	7.1
1997	813,970	142,559	965,223	68,394,609	7,198,674	9,362,847	84,956,130	5.2
1998	803,460	141,528	954,088	72,543,338	7,447,265	9,970,739	89,961,342	5.9
1999	810,201	138,112	957,152	79,123,179	8,302,010	10,631,571	98,056,760	9.0

Footnotes on page 25

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	32,253	50	3,636	243	23,077	28	1,239
Men's apparel	90	7,161	6	679	59	7,427	6	219
Family apparel	559	51,480	44	3,885	261	36,174	52	3,324
Shoes	145	24,669	17	1,640	83	14,420	10	767
Apparel stores group	1,154	115,563	117	9,840	646	81,098	96	5,549
General merchandise stores	499	378,159	31	67,149	194	323,324	27	15,245
Drug stores	167	74,265	28	7,443	101	51,331	13	7,475
General merchandise group	666	452,424	59	74,592	295	374,655	40	22,720
Gifts, art goods, and novelties	420	16,845	58	1,010	315	10,420	69	1,263
Sporting goods	241	43,331	69	5,088	223	27,984	85	4,529
Florists	281	10,225	21	1,332	183	6,746	21	590
Photographic equipment and supplies	46	3,758	5	306	14	1,934	4	118
Musical instruments	160	21,494	23	1,793	87	13,321	18	435
Stationery and books	577	50,773	60	4,243	340	21,022	47	1,680
Jewelry	470	17,494	27	1,516	310	14,286	15	986
Office, store, and school supplies	1,009	227,523	90	10,869	517	104,477	73	4,761
Other specialties	5,444	188,569	479	15,344	3,185	102,991	402	8,139
Specialty stores group	8,648	580,012	832	41,501	5,174	303,181	734	22,501
Food stores selling all types of liquor	272	125,040	37	20,480	179	100,397	26	20,279
All other food stores	798	52,181	119	13,955	384	32,575	71	7,823
Food stores group	1,070	177,221	156	34,435	563	132,972	97	28,102
Eating places: no alcoholic beverages	2,106	148,329	249	20,028	962	82,711	188	14,050
Eating places: beer and wine	994	110,235	122	10,485	533	62,595	116	9,797
Eating and drinking: all types of liquor	495	104,917	57	8,456	274	62,372	73	9,964
Eating and drinking group	3,595	363,481	428	38,969	1,769	207,678	377	33,811
Household and home furnishings	998	128,925	144	6,894	749	77,107	117	4,277
Household appliance dealers	164	61,424	39	7,534	89	32,480	22	1,733
Household group	1,162	190,349	183	14,428	838	109,587	139	6,010
Lumber and building materials	167	199,912	51	28,200	118	141,251	35	14,292
Hardware stores	97	41,826	27	3,826	57	23,919	23	4,573
Plumbing and electrical supplies	88	51,313	20	3,057	53	27,912	14	2,311
Paint, glass, and wallpaper	94	13,517	19	2,509	50	8,876	15	1,543
Building material group	446	306,568	117	37,592	278	201,958	87	22,719
New motor vehicle dealers	99	678,522	16	46,598	74	371,333	15	30,400
Used motor vehicle dealers	278	70,927	60	4,601	150	20,753	29	2,603
Automotive supplies and parts	449	45,361	109	12,275	295	44,276	61	5,993
Service stations	387	259,946	58	26,359	278	197,108	45	26,001
Automotive group	1,213	1,054,756	243	89,833	797	633,470	150	64,997
Packaged liquor stores	279	31,464	33	3,177	88	15,192	28	2,437
Second-hand merchandise	217	4,268	57	1,242	150	2,967	28	1,125
Farm implement dealers	54	60,834	23	12,674	14	2,181	5	74
Farm and garden supply stores	86	16,233	60	8,168	79	19,819	30	2,907
Fuel and ice dealers	13	1,468	16	927	19	1,269	31	1,703
Mobile homes, trailers, and campers	20	14,460	19	5,817	18	2,782	4	#
Boat, motorcycle, and plane dealers	104	33,946	34	4,494	63	23,429	23	1,735 #
All other retail stores group	773	162,673	242	36,499	431	67,639	149	9,981
Retail Stores Totals	18,727	3,403,047	2,377	377,689	10,791	2,112,238	1,869	216,390
Business and Personal Services	4,551	297,715	781	21,483	2,877	131,597	600	18,506
All Other Outlets	17,588	2,247,449	2,703	119,203	9,006	789,628	3,022	87,992
Totals All Outlets	40,866	5,948,211	5,861	518,375	22,674	3,033,463	5,491	322,888
HISTORICAL DATA								
Comparable data for retail stores:								
1995	20,596	2,169,354	2,281	286,973	12,949	1,389,579	1,963	158,664
1996	20,508	2,358,774	2,341	297,381	12,223	1,470,762	1,825	167,386
1997	20,135	2,489,333	2,299	305,154	11,798	1,565,984	1,800	171,004
1998	19,773	2,660,541	2,227	313,869	11,375	1,751,128	1,725	167,182
1999	19,069	2,914,625	2,286	350,646	11,008	1,877,975	1,783	195,009
Comparable data for all outlets:								
1995	41,828	3,788,552	6,330	384,704	24,343	2,131,943	5,984	228,311
1996	41,630	4,310,143	6,189	406,313	24,326	2,122,780	5,932	243,904
1997	40,730	4,539,774	6,139	419,945	23,643	2,257,280	5,929	247,828
1998	40,211	4,849,338	6,004	433,562	23,093	2,426,893	5,759	252,106
1999	40,640	5,084,302	5,802	485,688	22,733	2,726,112	5,438	290,614

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	13,207	31	1,624	87	3,124	89	7,802
Men's apparel	39	3,057	4	303	18	255	17	1,697
Family apparel	203	24,293	28	2,360	110	6,069	183	14,637
Shoes	71	7,685	13	1,097	40	2,511	71	6,489
Apparel stores group	480	48,242	76	5,384	255	11,959	360	30,625
General merchandise stores	198	209,626	34	33,140	102	61,612	179	163,160
Drug stores	109	28,508	26	6,662	13	2,000	73	18,352
General merchandise group	307	238,134	60	39,802	115	63,612	252	181,512
Gifts, art goods, and novelties	214	5,872	74	1,878	21	201	157	3,315
Sporting goods	124	13,276	40	3,756	32	1,181	111	7,774
Florists	73	5,900	24	479	28	658	75	3,893
Photographic equipment and supplies	10	1,601	5	638	1	#	8	495
Musical instruments	71	4,637	19	1,179	8	258	29	2,340
Stationery and books	122	12,816	56	2,011	24	837	92	12,607
Jewelry	145	8,212	27	1,184	38	1,446	107	6,156
Office, store, and school supplies	251	54,230	53	4,810	36	4,549	197	22,947
Other specialties	1,217	56,388	291	6,838	254	4,952 #	2,023	35,461
Specialty stores group	2,227	162,932	589	22,773	442	14,082	2,799	94,988
Food stores selling all types of liquor	102	48,029	44	16,623	12	5,747	106	50,889
All other food stores	671	72,679	82	4,562	113	15,360	545	56,245
Food stores group	773	120,708	126	21,185	125	21,107	651	107,134
Eating places: no alcoholic beverages	835	71,124	162	9,588	166	15,514	711	67,547
Eating places: beer and wine	500	38,995	112	10,610	54	5,099	334	28,296
Eating and drinking: all types of liquor	221	39,638	60	5,377	28	2,286	180	26,943
Eating and drinking group	1,556	149,757	334	25,575	248	22,899	1,225	122,786
Household and home furnishings	363	34,976	86	3,177	52	2,409	273	20,635
Household appliance dealers	105	16,723	21	1,702	36	1,650	63	12,967
Household group	468	51,699	107	4,879	88	4,059	336	33,602
Lumber and building materials	98	68,622	46	12,926	22	8,381	74	61,716
Hardware stores	61	17,866	22	5,257	24	5,142	40	5,165
Plumbing and electrical supplies	33	17,512	14	1,398	13	1,022	27	10,716
Paint, glass, and wallpaper	27	5,085	19	1,618	8	262	30	3,367
Building material group	219	109,085	101	21,199	67	14,807	171	80,964
New motor vehicle dealers	61	255,410	27	31,080	13	30,433	44	187,134
Used motor vehicle dealers	372	51,487	30	7,675	37	5,203	136	26,083
Automotive supplies and parts	327	35,275	71	6,375	86	8,572	329	33,034
Service stations	233	112,702	74	28,024	41	22,762	228	135,665
Automotive group	993	454,874	202	73,154	177	66,970	737	381,916
Packaged liquor stores	103	12,681	12	1,133	11	818	71	6,462
Second-hand merchandise	173	2,603	30	1,245	220	651	189	1,546
Farm implement dealers	101	39,797	10	2,945	38	8,467	65	27,399
Farm and garden supply stores	156	62,400	40	4,506	33	5,546	98	37,394
Fuel and ice dealers	28	3,677	13	1,087	9	173	29	1,179
Mobile homes, trailers, and campers	19	17,826	7	591	7	598	16	10,282
Boat, motorcycle, and plane dealers	43	8,020	14	3,085	6	1,726	39	8,449
All other retail stores group	623	147,004	126	14,592	324	17,979	507	92,711
Retail Stores Totals	7,646	1,482,435	1,721	228,543	1,841	237,474	7,038	1,126,238
Business and Personal Services	2,817	92,367	445	13,521	331	13,511	2,072	71,588
All Other Outlets	8,124	613,489	2,355	80,235	1,678	103,233	5,251	554,140
Totals All Outlets	18,587	2,188,291	4,521	322,299	3,850	354,218	14,361	1,751,966
HISTORICAL DATA								
Comparable data for retail stores:								
1995	7,286	1,122,265	1,647	175,558	2,374	169,741	6,215	849,246
1996	7,141	1,170,237	1,638	189,668	2,256	171,616	6,236	884,442
1997	7,085	1,176,202	1,611	193,283	2,134	171,611	6,281	919,507
1998	7,068	1,225,591	1,585	199,322	1,889	190,684	6,514	934,148
1999	7,221	1,340,542	1,638	217,680	1,893	216,683	6,696	1,018,042
Comparable data for all outlets:								
1995	19,546	1,632,265	4,887	254,922	4,070	250,082	15,098	1,321,134
1996	19,175	1,690,530	4,869	279,520	3,803	267,474	15,024	1,387,728
1997	18,864	1,737,591	4,878	271,368	3,879	258,201	14,673	1,467,823
1998	18,580	1,802,602	4,908	282,801	3,872	283,843	14,532	1,484,153
1999	18,375	1,961,950	4,521	302,473	3,864	309,083	14,371	1,582,815

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	857	3,408	277,768	97	11,063	20	1,496
Men's apparel	3	#	1,707	81,474	18	2,153	3	#
Family apparel	38	2,085 #	4,212	379,173	79	16,719	23	710 #
Shoes	7	825	1,703	172,104	25	3,399	6	400
Apparel stores group	66	3,767	11,030	910,519	219	33,334	52	2,606
General merchandise stores	30	29,058	2,477	2,158,407	43	93,057	30	21,549
Drug stores	12	2,571	1,459	328,088	27	20,059	13	4,443
General merchandise group	42	31,629	3,936	2,486,495	70	113,116	43	25,992
Gifts, art goods, and novelties	30	474	2,670	114,030	141	5,947	76	1,715
Sporting goods	19	854	1,035	165,008	69	11,728	28	1,559
Florists	7	420	1,322	64,999	48	1,919	12	217
Photographic equipment and supplies	--	---	290	45,324	11	772	3	#
Musical instruments	8	483	896	109,344	36	5,300	17	518
Stationery and books	14	1,523	1,990	334,888	122	17,724	56	1,665
Jewelry	19	949	2,396	114,066	70	5,474	12	335
Office, store, and school supplies	20	2,380	3,492	906,101	139	31,663	28	3,812
Other specialties	146	3,276	26,393	997,906	807	40,306	290	5,532 #
Specialty stores group	263	10,359	40,484	2,851,666	1,443	120,833	522	15,353
Food stores selling all types of liquor	14	5,971	1,251	755,714	65	34,754	25	12,681
All other food stores	88	11,094	5,497	320,643	129	12,239	93	6,717
Food stores group	102	17,065	6,748	1,076,357	194	46,993	118	19,398
Eating places: no alcoholic beverages	109	11,116	14,091	1,204,310	296	23,640	131	9,138
Eating places: beer and wine	61	4,884	3,935	516,570	277	31,578	88	7,330
Eating and drinking: all types of liquor	19	1,320	2,517	730,411	109	37,705	42	4,716
Eating and drinking group	189	17,320	20,543	2,451,291	682	92,923	261	21,184
Household and home furnishings	31	3,298	5,403	502,874	334	29,667	72	2,541
Household appliance dealers	11	791	950	279,078	31	13,242	15	1,046
Household group	42	4,089	6,353	781,952	365	42,909	87	3,587
Lumber and building materials	12	1,706	708	831,027	40	50,197	31	19,901
Hardware stores	9	3,646	505	207,133	19	11,397	13	7,191
Plumbing and electrical supplies	6	171	424	155,439	19	8,950	10	1,134
Paint, glass, and wallpaper	5	506	374	67,436	19	4,412	11	1,365
Building material group	32	6,029	2,011	1,261,035	97	74,956	65	29,591
New motor vehicle dealers	8	20,748	586	2,851,431	30	124,619	9	19,946
Used motor vehicle dealers	10	3,949	2,149	335,190	40	5,013	12	1,692
Automotive supplies and parts	46	5,178	3,392	262,927	42	7,131	48	5,029
Service stations	34	15,053	2,369	1,711,718	63	46,600	44	18,924
Automotive group	98	44,928	8,496	5,161,266	175	183,363	113	45,591
Packaged liquor stores	13	1,310	1,620	139,938	28	5,284	18	941
Second-hand merchandise	31	196	1,454	26,049	46	1,621	22	465
Farm implement dealers	19	7,253	96	67,379	5	400	6	4,633
Farm and garden supply stores	41	13,023 †	479	63,025	41	6,378 †	44	2,860
Fuel and ice dealers	3	†	71	9,873	1	†	12	1,839
Mobile homes, trailers, and campers	3	#	90	25,010	1	#	7	846
Boat, motorcycle, and plane dealers	4	1,113 #	360	154,760	29	4,783 #	13	3,032
All other retail stores group	114	22,895	4,170	486,034	151	18,466	122	14,616
Retail Stores Totals	948	158,081	103,771	17,466,615	3,396	726,893	1,383	177,918
Business and Personal Services	300	8,968	25,449	1,314,079	1,615	55,766	426	11,855
All Other Outlets	750	57,419	139,211	8,071,051	6,065	233,664	1,740	60,890
Totals All Outlets	1,998	224,468	268,431	26,851,745	11,076	1,016,323	3,549	250,663
HISTORICAL DATA								
Comparable data for retail stores:								
1995	848	128,878	88,913	12,701,242	3,020	471,568	1,382	119,818
1996	849	139,531	90,797	13,315,308	2,996	497,372	1,337	132,527
1997	845	131,589	92,155	13,665,124	3,045	539,368	1,328	139,264
1998	860	128,927	93,898	14,172,077	3,165	585,210	1,309	147,500
1999	866	141,462	100,701	15,557,059	3,258	652,072	1,341	165,239
Comparable data for all outlets:								
1995	2,054	177,319	272,792	19,911,165	12,196	662,963	3,712	174,200
1996	2,052	199,801	268,898	20,748,840	12,010	717,399	3,651	189,042
1997	2,007	197,445	265,711	21,506,261	11,678	766,423	3,587	199,962
1998	1,962	182,888	263,772	22,511,406	11,429	827,693	3,556	215,321
1999	1,947	199,304	268,310	24,147,377	11,200	903,694	3,579	232,318

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	1,839	138	10,947	41	3,942	28	1,569
Men's apparel	2	#	37	2,131	12	1,962	12	438
Family apparel	39	2,053 #	185	16,755	45	8,081	28	1,811
Shoes	9	1,182	60	7,238	14	2,970	8	882
Apparel stores group	82	5,074	420	37,071	112	16,955	76	4,700
General merchandise stores	52	55,781	92	111,518	30	21,844	20	11,995
Drug stores	20	4,071	43	19,030	13	5,132	12	5,996
General merchandise group	72	59,852	135	130,548	43	26,976	32	17,991
Gifts, art goods, and novelties	50	792	205	8,026	56	1,674	61	1,943
Sporting goods	32	1,870	76	7,119	38	3,642	40	2,569
Florists	15	1,064	65	2,957	19	1,103	14	665
Photographic equipment and supplies	4	126	16	1,638	1	#	7	29
Musical instruments	12	829	51	2,660	20	1,052	9	562
Stationery and books	29	2,172	107	8,214	35	1,400	43	1,952
Jewelry	29	1,505	137	7,771	32	1,886	45	1,100
Office, store, and school supplies	31	5,822	113	21,130	55	8,353	49	5,204
Other specialties	263	7,455	1,090	42,140	356	12,266 #	275	6,155
Specialty stores group	465	21,635	1,860	101,655	612	31,376	543	20,179
Food stores selling all types of liquor	38	11,329	55	31,496	26	17,534	21	13,795
All other food stores	156	17,500	335	31,163	71	6,590	52	5,474
Food stores group	194	28,829	390	62,659	97	24,124	73	19,269
Eating places: no alcoholic beverages	177	16,937	373	35,517	130	13,395	95	6,692
Eating places: beer and wine	113	8,105	375	41,387	94	18,915	79	6,595
Eating and drinking: all types of liquor	61	5,263	140	39,727	57	16,621	43	5,153
Eating and drinking group	351	30,305	888	116,631	281	48,931	217	18,440
Household and home furnishings	76	4,319	312	21,606	102	7,783	90	5,325
Household appliance dealers	25	3,109	46	14,432	16	1,496	20	2,290
Household group	101	7,428	358	36,038	118	9,279	110	7,615
Lumber and building materials	19	16,271	49	48,720	23	50,650	29	21,404
Hardware stores	21	3,790	23	12,380	7	4,676	13	3,882
Plumbing and electrical supplies	9	544	23	11,350	4	962	12	2,769
Paint, glass, and wallpaper	8	1,179	20	3,226	12	1,871	7	1,056
Building material group	57	21,784	115	75,676	46	58,159	61	29,111
New motor vehicle dealers	26	42,865	30	132,127	15	31,267	4	13,369
Used motor vehicle dealers	51	7,930	67	14,544	9	2,019	10	4,925
Automotive supplies and parts	81	8,629	152	15,683	39	4,852	29	3,305
Service stations	73	42,983	115	57,458	26	20,088	33	15,251
Automotive group	231	102,407	364	219,812	89	58,226	76	36,850
Packaged liquor stores	16	2,112	50	7,322	95	6,857	7	695
Second-hand merchandise	32	662	100	925	39	173	23	397
Farm implement dealers	15	10,411	34	16,556	6	3,871	4	579
Farm and garden supply stores	42	9,927	54	14,569	32	4,345 †	20	1,969
Fuel and ice dealers	14	560	6	1,189	3	†	19	1,993
Mobile homes, trailers, and campers	7	660	10	1,812	6	1,295	9	1,187
Boat, motorcycle, and plane dealers	13	2,284	33	7,275	8	4,835	13	888
All other retail stores group	139	26,616	287	49,648	189	21,376	95	7,708
Retail Stores Totals	1,692	303,930	4,817	829,738	1,587	295,402	1,283	161,863
Business and Personal Services	506	16,341	1,514	112,228	483	28,469	412	12,138
All Other Outlets	1,527	127,183	4,749	308,754	2,295	170,213	2,236	73,406
Totals All Outlets	3,725	447,454	11,080	1,250,720	4,365	494,084	3,931	247,407
HISTORICAL DATA								
Comparable data for retail stores:								
1995	1,558	213,109	3,749	552,577	1,289	171,525	1,220	113,971
1996	1,573	226,624	3,821	596,677	1,308	193,296	1,281	120,112
1997	1,579	238,014	4,012	626,633	1,347	211,582	1,242	125,010
1998	1,638	245,260	4,231	660,331	1,356	230,514	1,222	129,354
1999	1,615	272,543	4,634	738,582	1,468	269,612	1,257	151,371
Comparable data for all outlets:								
1995	3,900	299,166	10,740	809,403	4,273	282,626	4,223	165,514
1996	3,868	322,125	10,886	878,579	4,266	315,543	4,129	173,675
1997	3,821	350,965	11,012	919,883	4,272	339,157	4,084	190,361
1998	3,809	368,314	10,977	967,622	4,118	377,688	4,088	188,989
1999	3,756	400,578	11,024	1,077,632	4,216	431,609	3,919	220,941

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	109,915	31	2,207	397	42,885	239	34,722
Men's apparel	341	32,774	14	1,331	95	13,560	60	9,725
Family apparel	966	144,195	73	8,350	527	55,058	238	37,028
Shoes	399	44,210	16	2,057	190	22,172	123	20,028
Apparel stores group	2,562	331,094	134	13,945	1,209	133,675	660	101,503
General merchandise stores	626	909,413	43	82,365	318	436,980	225	427,808
Drug stores	443	106,160	32	11,521	163	43,669	113	40,527
General merchandise group	1,069	1,015,573	75	93,886	481	480,649	338	468,335
Gifts, art goods, and novelties	757	45,378	120	3,892	412	11,810	341	15,424
Sporting goods	578	89,601	98	15,441	361	30,138	205	33,195
Florists	413	24,226	38	2,672	162	8,524	125	8,918
Photographic equipment and supplies	138	13,183	5	495	36	1,521	18	2,938
Musical instruments	243	31,828	23	2,062	97	7,139	107	16,432
Stationery and books	633	82,342	85	5,706	314	13,999	270	28,739
Jewelry	668	47,968	36	2,762	242	13,811	177	17,668
Office, store, and school supplies	1,835	457,606	119	33,640	553	98,618	529	195,863
Other specialties	9,798	446,923	626	27,888	4,208	123,541	2,186	118,457
Specialty stores group	15,063	1,239,055	1,150	94,558	6,385	309,101	3,958	437,634
Food stores selling all types of liquor	390	271,647	41	35,162	219	161,065	214	124,370
All other food stores	1,241	106,612	111	16,346	639	69,352	550	62,134
Food stores group	1,631	378,259	152	51,508	858	230,417	764	186,504
Eating places: no alcoholic beverages	4,172	378,861	323	28,034	1,739	180,407	1,454	131,520
Eating places: beer and wine	1,591	217,707	214	23,276	623	74,600	748	72,917
Eating and drinking: all types of liquor	808	288,258	91	23,608	339	88,605	375	86,211
Eating and drinking group	6,571	884,826	628	74,918	2,701	343,612	2,577	290,648
Household and home furnishings	2,020	237,128	234	20,326	1,062	90,478	597	92,220
Household appliance dealers	300	115,629	30	3,304	147	33,039	139	44,699
Household group	2,320	352,757	264	23,630	1,209	123,517	736	136,919
Lumber and building materials	264	391,436	43	51,218	177	242,498	155	183,844
Hardware stores	182	51,060	34	4,312	88	20,947	68	19,908
Plumbing and electrical supplies	160	60,198	16	8,580	86	45,685	62	27,864
Paint, glass, and wallpaper	114	19,056	19	5,238	62	7,175	56	11,489
Building material group	720	521,750	112	69,348	413	316,305	341	243,105
New motor vehicle dealers	216	1,058,682	30	263,111	126	528,837	67	490,667
Used motor vehicle dealers	590	171,014	67	8,741	324	62,583	303	65,415
Automotive supplies and parts	892	85,911	88	9,702	703	73,280	450	56,078
Service stations	735	553,895	89	54,892	440	302,014	282	198,188
Automotive group	2,433	1,869,502	274	336,446	1,593	966,714	1,102	810,348
Packaged liquor stores	384	39,090	17	1,313	145	15,013	130	17,538
Second-hand merchandise	397	15,193	52	804	277	4,079	159	6,149
Farm implement dealers	50	25,511	11	2,340	57	39,086	32	17,567
Farm and garden supply stores	165	37,663	49	6,895	223	22,185	86	20,167
Fuel and ice dealers	15	2,724	20	3,354	27	1,188	19	4,678
Mobile homes, trailers, and campers	80	19,143	14	5,528	64	22,204	28	14,340
Boat, motorcycle, and plane dealers	205	65,406	41	28,893	129	38,939	92	34,588
All other retail stores group	1,296	204,730	204	49,127	922	142,694	546	115,027
Retail Stores Totals	33,665	6,797,546	2,993	807,366	15,771	3,046,684	11,022	2,790,023
Business and Personal Services	8,692	674,802	941	46,597	3,837	215,656	3,268	192,630
All Other Outlets	50,359	3,655,895	4,481	290,686	15,545	1,026,690	15,951	1,233,900
Totals All Outlets	92,716	11,128,243	8,415	1,144,649	35,153	4,289,030	30,241	4,216,553
HISTORICAL DATA								
Comparable data for retail stores:								
1995	27,444	4,492,505	2,422	436,178	12,594	1,862,174	9,506	1,900,467
1996	28,283	4,800,552	2,353	479,912	12,712	2,017,159	9,433	2,002,994
1997	28,930	5,111,577	2,465	518,997	13,036	2,104,911	9,557	2,034,867
1998	29,284	5,543,060	2,484	570,853	13,408	2,305,906	9,632	2,145,418
1999	31,432	6,041,018	2,782	694,808	14,676	2,645,494	10,373	2,484,931
Comparable data for all outlets:								
1995	93,173	7,533,559	7,912	625,518	35,303	2,611,193	31,404	2,903,146
1996	92,805	8,127,788	7,936	710,423	34,522	2,797,788	31,490	3,055,678
1997	92,766	8,658,294	8,172	731,262	34,212	2,983,676	31,272	3,134,718
1998	91,867	9,240,165	8,146	815,160	33,623	3,287,945	30,342	3,328,069
1999	92,835	10,006,051	8,166	1,001,903	34,117	3,787,668	29,751	3,740,118

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	31,756	858	81,189	381	60,913	82	7,793
Men's apparel	193	6,986	279	24,638	97	16,854	32	2,040
Family apparel	531	53,155	1,401	133,692	382	88,400	86	10,671
Shoes	202	25,870	418	44,789	115	20,874	46	7,553
Apparel stores group	1,251	117,767	2,956	284,308	975	187,041	246	28,057
General merchandise stores	396	480,647	573	896,932	129	221,672	83	161,060
Drug stores	176	34,106	303	98,132	120	49,938	73	19,683
General merchandise group	572	514,753	876	995,064	249	271,610	156	180,743
Gifts, art goods, and novelties	432	13,056	1,167	33,508	459	40,626	171	3,248
Sporting goods	251	26,946	604	79,068	119	26,581	84	7,928
Florists	142	8,330	748	24,865	269	10,293	48	2,962
Photographic equipment and supplies	28	1,451	90	10,589	62	11,908	7	1,211
Musical instruments	104	11,101	273	32,150	111	27,783	35	3,453
Stationery and books	293	40,202	979	79,666	433	43,595	67	5,658
Jewelry	208	15,302	875	44,330	362	47,869	90	4,873
Office, store, and school supplies	543	132,958	1,559	280,898	387	197,592	138	35,554
Other specialties	4,404	219,803	9,616	286,735	3,116	162,832	1,007	36,601
Specialty stores group	6,405	469,149	15,911	871,809	5,318	569,079	1,647	101,488
Food stores selling all types of liquor	259	141,455	389	250,222	527	79,783	104	52,290
All other food stores	792	91,479	1,388	137,718	633	23,600	349	33,465
Food stores group	1,051	232,934	1,777	387,940	1,160	103,383	453	85,755
Eating places: no alcoholic beverages	1,876	197,907	4,180	378,017	1,673	106,841	573	54,546
Eating places: beer and wine	610	67,007	1,085	139,690	1,108	134,120	303	23,642
Eating and drinking: all types of liquor	387	72,871	896	281,915	910	263,872	167	22,934
Eating and drinking group	2,873	337,785	6,161	799,622	3,691	504,833	1,043	101,122
Household and home furnishings	833	61,940	2,132	204,756	735	133,340	236	19,418
Household appliance dealers	151	29,666	307	84,619	74	24,494	52	12,507
Household group	984	91,606	2,439	289,375	809	157,834	288	31,925
Lumber and building materials	180	241,804	319	424,748	66	38,820	59	60,258
Hardware stores	101	17,995	137	41,511	55	13,897	25	15,236
Plumbing and electrical supplies	72	12,775	131	68,539	31	21,639	35	20,473
Paint, glass, and wallpaper	67	8,902	98	10,026	37	8,046	35	5,244
Building material group	420	281,476	685	544,824	189	82,402	154	101,211
New motor vehicle dealers	120	487,224	245	993,226	26	96,395	50	196,216
Used motor vehicle dealers	429	108,455	685	140,498	50	4,920	160	23,345
Automotive supplies and parts	864	79,300	941	95,194	134	10,810	228	27,343
Service stations	499	370,048	672	516,193	119	131,016	158	122,799
Automotive group	1,912	1,045,027	2,543	1,745,111	329	243,141	596	369,703
Packaged liquor stores	185	14,455	327	39,403	103	18,886	63	7,112
Second-hand merchandise	372	4,306	1,334	16,561	114	6,314	69	2,632
Farm implement dealers	50	16,965	94	33,537	1	+	41	29,302
Farm and garden supply stores	177	13,693	271	25,624	13	3,529 †	96	29,062
Fuel and ice dealers	40	3,042	35	2,924	--	--	15	3,467
Mobile homes, trailers, and campers	68	22,955	79	16,558	--	--	16	14,623
Boat, motorcycle, and plane dealers	109	46,801	260	60,913	28	9,619	41	20,681
All other retail stores group	1,001	122,217	2,400	195,520	259	38,348	341	106,879
Retail Stores Totals	16,469	3,212,714	35,748	6,113,573	12,979	2,157,671	4,924	1,106,883
Business and Personal Services	3,850	165,189	8,547	487,711	2,785	311,956	1,449	61,337
All Other Outlets	19,842	1,377,630	35,303	2,336,419	13,260	1,037,886	5,109	523,197
Totals All Outlets	40,161	4,755,533	79,598	8,937,703	29,024	3,507,513	11,482	1,691,417
HISTORICAL DATA								
Comparable data for retail stores:								
1995	13,233	2,116,343	31,568	3,964,760	13,452	1,501,298	4,107	712,460
1996	13,494	2,226,755	32,213	4,201,878	13,060	1,631,096	4,214	772,227
1997	13,932	2,331,397	32,381	4,471,702	12,777	1,722,284	4,250	790,623
1998	14,410	2,473,413	32,269	4,898,017	12,781	1,679,896	4,302	841,518
1999	15,652	2,800,109	34,095	5,447,109	12,934	1,827,009	4,632	961,061
Comparable data for all outlets:								
1995	41,683	3,148,582	77,340	5,798,254	30,665	2,356,069	11,921	1,065,881
1996	40,455	3,296,620	77,460	6,192,490	30,318	2,541,476	11,923	1,163,362
1997	39,793	3,519,236	77,192	6,750,579	30,072	2,742,181	11,676	1,209,129
1998	39,092	3,733,631	77,923	7,371,734	29,680	2,824,937	11,498	1,322,505
1999	39,185	4,172,145	79,120	8,114,520	29,481	2,946,840	11,456	1,461,275

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	6,767	155	22,537	116	13,968	461	60,151
Men's apparel	13	1,298	32	4,710	27	2,037	109	20,057
Family apparel	81	10,122	150	43,850	93	9,357	486	95,022
Shoes	28	3,612	62	12,668	47	4,790	210	35,566
Apparel stores group	183	21,799	399	83,765	283	30,152	1,266	210,796
General merchandise stores	48	52,959	114	240,969	95	122,321	293	583,821
Drug stores	38	12,874	79	44,655	56	22,133	188	90,347
General merchandise group	86	65,833	193	285,624	151	144,454	481	674,168
Gifts, art goods, and novelties	154	5,846	167	10,281	144	6,235	334	21,527
Sporting goods	100	10,269	149	28,830	123	12,531	281	63,306
Florists	46	1,888	125	7,506	98	4,577	250	15,095
Photographic equipment and supplies	4	487	16	1,590	14	3,255	33	10,947
Musical instruments	21	2,480	69	8,538	40	4,089	152	32,205
Stationery and books	76	4,784	181	24,513	100	10,073	389	60,098
Jewelry	48	1,842	167	13,439	74	4,890	456	46,016
Office, store, and school supplies	87	13,725	306	169,088	138	28,355	1,145	611,591
Other specialties	685	16,410	1,697	107,110	874	33,273	5,324	228,116
Specialty stores group	1,221	57,731	2,877	370,895	1,605	107,278	8,364	1,088,901
Food stores selling all types of liquor	35	25,727	120	75,228	49	33,927	235	145,264
All other food stores	145	15,447	367	25,113	243	22,686	689	61,425
Food stores group	180	41,174	487	100,341	292	56,613	924	206,689
Eating places: no alcoholic beverages	288	25,197	792	75,343	441	40,208	2,162	190,064
Eating places: beer and wine	255	31,546	579	70,286	369	46,882	1,390	194,713
Eating and drinking: all types of liquor	97	22,679	297	99,177	176	36,321	588	188,833
Eating and drinking group	640	79,422	1,668	244,806	986	123,411	4,140	573,610
Household and home furnishings	227	14,415	655	73,525	292	25,206	1,192	197,506
Household appliance dealers	42	5,621	67	38,568	52	12,695	169	81,373
Household group	269	20,036	722	112,093	344	37,901	1,361	278,879
Lumber and building materials	56	32,951	87	139,682	68	62,902	166	235,154
Hardware stores	27	9,715	49	26,064	24	11,685	79	64,129
Plumbing and electrical supplies	19	6,663	39	19,599	33	13,427	67	39,157
Paint, glass, and wallpaper	21	3,990	30	8,037	21	2,815	63	17,240
Building material group	123	53,319	205	193,382	146	90,829	375	355,680
New motor vehicle dealers	25	74,145	77	418,574	31	119,019	113	874,667
Used motor vehicle dealers	58	10,981	106	27,653	73	7,070	260	57,552
Automotive supplies and parts	105	9,603	158	21,646	125	14,791	415	56,483
Service stations	88	51,370	233	197,842	120	61,835	401	357,568
Automotive group	276	146,099	574	665,715	349	202,715	1,189	1,346,270
Packaged liquor stores	84	6,635	82	14,347	101	9,127	259	33,317
Second-hand merchandise	68	1,068	74	4,386	63	1,607	106	4,074
Farm implement dealers	12	5,383	10	3,779	17	11,095	34	17,497
Farm and garden supply stores	74	12,090	61	15,445	72	15,808	122	30,263
Fuel and ice dealers	8	793	7	953	6	794	20	2,006
Mobile homes, trailers, and campers	23	2,981	7	1,319	11	2,536	28	19,123
Boat, motorcycle, and plane dealers	33	8,081	26	8,631	36	4,835	90	40,833
All other retail stores group	302	37,031	267	48,860	306	45,802	659	147,113
Retail Stores Totals	3,280	522,444	7,392	2,105,481	4,462	839,155	18,759	4,882,106
Business and Personal Services	1,036	31,198	2,423	156,703	1,551	65,192	5,009	481,940
All Other Outlets	4,965	165,378	11,358	1,275,037	7,265	302,161	24,394	4,020,367
Totals All Outlets	9,281	719,020	21,173	3,537,221	13,278	1,206,508	48,162	9,384,413
HISTORICAL DATA								
Comparable data for retail stores:								
1995	3,047	334,103	6,499	1,317,937	4,256	586,641	14,684	2,989,425
1996	3,040	362,058	6,423	1,470,885	4,250	631,129	14,520	3,318,637
1997	2,988	387,076	6,416	1,548,014	4,280	655,640	14,738	3,528,347
1998	2,989	409,406	6,706	1,635,598	4,218	701,697	15,125	3,700,928
1999	3,087	456,001	7,156	1,824,023	4,256	773,420	17,235	4,094,508
Comparable data for all outlets:								
1995	9,233	462,504	23,449	2,159,394	13,784	830,027	51,576	5,590,394
1996	9,282	491,105	23,158	2,441,010	13,738	892,103	50,906	6,380,225
1997	9,124	527,109	22,394	2,645,952	13,703	938,493	51,377	6,685,795
1998	9,164	566,537	21,774	2,857,147	13,578	1,011,688	49,530	6,933,180
1999	9,117	675,763	21,586	3,002,688	13,519	1,090,021	49,111	7,431,020

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	8,911	34	3,220	80	8,023	96	11,004
Men's apparel	21	1,657	8	891	22	4,055	22	2,613
Family apparel	104	6,231	31	3,386	86	12,305	103	15,064
Shoes	28	2,627	17	2,519	45	7,017	48	7,561
Apparel stores group	264	19,426	90	10,016	233	31,400	269	36,242
General merchandise stores	59	62,265	37	58,230	57	126,713	77	140,208
Drug stores	36	18,523	28	5,066	21	10,409	44	26,279
General merchandise group	95	80,788	65	63,296	78	137,122	121	166,487
Gifts, art goods, and novelties	131	4,653	78	1,432	79	1,874	204	6,418
Sporting goods	104	8,082	81	3,151	81	7,928	91	16,351
Florists	57	1,281	33	643	30	3,231	74	2,797
Photographic equipment and supplies	9	827	6	381	4	258	13	2,140
Musical instruments	51	3,655	19	849	39	2,557	52	4,917
Stationery and books	105	9,332	51	3,044	67	4,295	139	14,652
Jewelry	78	3,375	31	998	86	3,738	98	5,171
Office, store, and school supplies	176	21,145	119	8,914	131	23,689	180	48,807
Other specialties	1,014	21,904	554	11,864	841	37,387	1,061	39,376
Specialty stores group	1,725	74,254	972	31,276	1,358	84,957	1,912	140,629
Food stores selling all types of liquor	34	24,837	31	18,220	67	37,479	99	59,120
All other food stores	176	15,864	97	15,116	158	14,835	273	25,993
Food stores group	210	40,701	128	33,336	225	52,314	372	85,113
Eating places: no alcoholic beverages	286	20,689	197	14,460	413	44,023	452	37,679
Eating places: beer and wine	255	30,750	139	9,706	182	18,448	368	42,490
Eating and drinking: all types of liquor	85	20,622	67	10,094	109	19,713	182	33,745
Eating and drinking group	626	72,061	403	34,260	704	82,184	1,002	113,914
Household and home furnishings	270	14,559	75	6,655	176	15,724	452	34,728
Household appliance dealers	32	8,560	34	6,137	39	11,101	56	15,928
Household group	302	23,119	109	12,792	215	26,825	508	50,656
Lumber and building materials	47	42,000	42	28,062	44	55,954	95	70,919
Hardware stores	21	14,464	24	5,354	24	3,852	39	24,600
Plumbing and electrical supplies	16	4,276	14	4,926	15	10,087	30	29,523
Paint, glass, and wallpaper	29	2,864	15	1,832	25	2,222	37	6,388
Building material group	113	63,604	95	40,174	108	72,115	201	131,430
New motor vehicle dealers	17	77,486	14	45,899	41	151,474	35	222,273
Used motor vehicle dealers	41	6,231	50	10,141	69	8,526	115	18,298
Automotive supplies and parts	85	8,127	102	12,232	112	14,113	179	21,621
Service stations	60	38,489	61	31,314	110	83,216	124	87,557
Automotive group	203	130,333	227	99,586	332	257,329	453	349,749
Packaged liquor stores	59	7,963	12	2,765	43	3,788	101	10,018
Second-hand merchandise	77	902	98	1,017	99	1,914	101	1,660
Farm implement dealers	6	1,284	13	4,560	13	4,660	22	15,631
Farm and garden supply stores	72	7,511	47	3,538	25	5,329	99	14,427
Fuel and ice dealers	15	724	18	1,146	8	6,522	21	2,842
Mobile homes, trailers, and campers	7	1,515	18	6,114	4	938	22	8,193
Boat, motorcycle, and plane dealers	35	9,962	46	11,066	26	12,625	50	19,232
All other retail stores group	271	29,861	252	30,206	218	35,776	416	72,003
Retail Stores Totals	3,809	534,147	2,341	354,942	3,471	780,022	5,254	1,146,223
Business and Personal Services	897	38,679	906	24,899	970	50,822	1,819	83,280
All Other Outlets	4,015	173,554	2,309	141,563	3,687	259,851	9,218	479,054
Totals All Outlets	8,721	746,380	5,556	521,404	8,128	1,090,695	16,291	1,708,557
HISTORICAL DATA								
Comparable data for retail stores:								
1995	3,536	348,743	2,119	264,347	2,746	533,797	4,516	733,820
1996	3,418	375,801	2,108	275,483	2,740	556,074	4,550	798,581
1997	3,305	406,586	2,217	281,213	2,844	586,947	4,695	849,786
1998	3,329	425,225	2,235	289,095	2,923	608,780	4,781	909,047
1999	3,645	473,115	2,252	326,375	3,204	693,598	4,972	1,018,071
Comparable data for all outlets:								
1995	9,160	487,782	5,781	387,231	8,322	715,357	16,113	1,056,386
1996	9,157	527,279	5,672	402,913	8,182	763,054	16,321	1,158,338
1997	9,018	563,998	5,700	410,456	8,181	806,844	16,175	1,249,060
1998	8,833	587,248	5,663	412,880	7,795	849,828	16,195	1,343,745
1999	8,763	650,511	5,465	476,204	7,981	977,907	16,337	1,498,067

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	7,013	66	5,662	191	21,602	16	891
Men's apparel	20	1,762	21	920	45	7,840	8	353
Family apparel	88	12,173	96	7,098	182	37,350	30	2,840
Shoes	52	6,326	28	3,569	100	13,088	12	1,022
Apparel stores group	244	27,274	211	17,249	518	79,880	66	5,106
General merchandise stores	89	142,536	140	100,000	158	215,958	21	26,753
Drug stores	54	18,313	44	9,614	98	29,051	14	7,281
General merchandise group	143	160,849	184	109,614	256	245,009	35	34,034
Gifts, art goods, and novelties	172	3,315	95	2,357	178	8,847	34	1,122
Sporting goods	73	7,234	55	4,581	170	18,624	41	3,280
Florists	48	3,359	39	2,104	94	5,052	15	989
Photographic equipment and supplies	5	610	7	437	23	2,171	3	#
Musical instruments	23	2,755	28	1,684	64	7,494	15	1,150
Stationery and books	76	6,211	56	4,591	162	15,029	41	5,046
Jewelry	73	5,143	60	2,636	123	8,329	17	707
Office, store, and school supplies	111	30,005	95	9,841	277	67,646	48	10,030
Other specialties	803	31,614	584	15,777	1,644	89,198	224	8,040 #
Specialty stores group	1,384	90,246	1,019	44,008	2,735	222,390	438	30,364
Food stores selling all types of liquor	82	39,331	60	23,558	98	69,588	29	20,211
All other food stores	284	20,402	326	42,514	342	25,643	87	12,786
Food stores group	366	59,733	386	66,072	440	95,231	116	32,997
Eating places: no alcoholic beverages	451	45,855	347	29,689	857	84,935	167	15,673
Eating places: beer and wine	251	21,902	203	16,870	384	48,702	114	10,295
Eating and drinking: all types of liquor	119	18,139	79	9,705	237	48,565	51	8,376
Eating and drinking group	821	85,896	629	56,264	1,478	182,202	332	34,344
Household and home furnishings	233	22,268	164	10,989	422	44,864	56	5,954
Household appliance dealers	49	12,307	32	6,195	59	17,214	15	1,233
Household group	282	34,575	196	17,184	481	62,078	71	7,187
Lumber and building materials	52	57,046	38	30,969	73	113,718	22	18,965
Hardware stores	27	12,158	19	4,846	47	8,290	8	4,498
Plumbing and electrical supplies	23	8,585	20	4,252	43	18,928	6	4,836
Paint, glass, and wallpaper	22	4,738	8	1,731	29	7,376	9	1,400
Building material group	124	82,527	85	41,798	192	148,312	45	29,699
New motor vehicle dealers	51	146,742	28	76,446	64	341,871	17	69,672
Used motor vehicle dealers	192	29,097	113	17,826	107	28,883	26	8,708
Automotive supplies and parts	224	24,225	188	15,932	209	23,345	58	11,647
Service stations	131	74,684	85	36,172	187	122,991	61	38,580
Automotive group	598	274,748	414	146,376	567	517,090	162	128,607
Packaged liquor stores	47	8,873	20	2,659	112	9,551	14	1,797
Second-hand merchandise	77	1,035	126	1,106	112	3,034	14	460
Farm implement dealers	36	17,911	54	12,700	26	19,432	27	19,013
Farm and garden supply stores	88	18,322	127	35,986	92	15,253	19	10,712
Fuel and ice dealers	18	1,119	13	1,160	11	810	9	13,638
Mobile homes, trailers, and campers	21	11,761	10	5,120	12	6,327	5	1,967
Boat, motorcycle, and plane dealers	30	9,501	25	5,261	80	16,749	7	3,067
All other retail stores group	317	68,522	375	63,992	445	71,156	95	50,654
Retail Stores Totals	4,279	884,370	3,499	562,557	7,112	1,623,348	1,360	352,992
Business and Personal Services	1,293	53,288	1,113	34,685	2,534	99,559	475	36,150
All Other Outlets	4,381	372,553	3,609	260,328	12,631	573,094	1,906	231,271
Totals All Outlets	9,953	1,310,211	8,221	857,570	22,277	2,296,001	3,741	620,413
HISTORICAL DATA								
Comparable data for retail stores:								
1995	3,641	624,207	3,133	436,152	5,901	1,105,133	1,178	234,613
1996	3,679	648,765	3,162	467,469	6,062	1,152,224	1,200	256,633
1997	3,764	673,445	3,151	473,053	6,105	1,201,866	1,206	254,074
1998	3,824	712,541	3,225	480,744	6,180	1,290,143	1,207	283,586
1999	4,067	793,207	3,281	535,186	6,468	1,449,902	1,312	321,514
Comparable data for all outlets:								
1995	10,903	906,931	8,931	653,068	21,920	1,565,268	3,868	411,481
1996	10,710	974,530	8,958	692,195	22,294	1,643,713	3,876	455,765
1997	10,397	1,006,052	8,649	716,515	22,133	1,754,208	3,786	450,498
1998	10,280	1,068,744	8,237	742,641	22,064	1,869,445	3,642	495,270
1999	10,026	1,174,375	8,116	819,832	22,355	2,069,521	3,706	551,156

†, # 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, SECOND QUARTER 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	607	20	633	6	64
General merchandise stores	--	--	16	13,250	17	3,153	7	1,014
Food stores	7	143	33	8,600	39	7,827	23	3,694
Eating and drinking places	11	397	112	6,932	111	5,257	52	4,150
Home furnishings and appliances	1	#	83	3,306	43	804	4	52
Bldg. matrl. and farm implements	--	--	29	6,683	33	7,659	24	7,130
Auto dealers and auto supplies	--	--	32	20,120	26	2,434	20	9,663
Service stations	1	#	14	3,379	21	5,305	7	3,175
Other retail stores	7	642 #	254	6,061	259	6,399	71	12,718
Retail Stores Totals	28	1,182	585	68,938	569	39,471	214	41,660
All Other Outlets	41	3,024	877	22,763	947	20,805	283	28,315
Totals All Outlets	69	4,206	1,462	91,701	1,516	60,276	497	69,975
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	149	8	194	15	559	22	420
General merchandise stores	13	7,394	13	5,888	15	6,541	17	16,359
Food stores	31	3,545	30	2,836	21	4,581	50	10,713
Eating and drinking places	58	4,142	60	3,681	61	6,330	139	8,222
Home furnishings and appliances	19	593	14	107	20	500	53	1,629
Bldg. matrl. and farm implements	7	2,587	25	4,004	16	2,908	40	8,456
Auto dealers and auto supplies	17	3,619	26	3,570	15	6,513	61	12,750
Service stations	10	3,003	11	5,588	24	9,759	17	5,478
Other retail stores	96	3,434	110	12,033	153	4,639	240	9,853
Retail Stores Totals	258	28,466	297	37,901	340	42,330	639	73,880
All Other Outlets	405	15,678	409	28,159	433	21,122	1,003	30,586
Totals All Outlets	663	44,144	706	66,060	773	63,452	1,642	104,466
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	9	365	49	1,791	11	189	4	99
General merchandise stores	10	9,664	40	21,521	6	679	10	305
Food stores	28	3,568	115	26,156	36	2,349	12	1,071
Eating and drinking places	57	4,361	207	16,187	30	2,563	28	1,084
Home furnishings and appliances	14	1,073	60	2,202	6	68	3	#
Bldg. matrl. and farm implements	21	3,346	69	15,276	15	921	8	1,661
Auto dealers and auto supplies	21	7,406	106	27,590	14	448	13	1,946
Service stations	11	3,802	43	16,570	9	1,868	11	3,640
Other retail stores	108	2,272	464	31,749	94	2,649	48	11,209 #
Retail Stores Totals	279	35,857	1,153	159,042	221	11,734	137	11,015
All Other Outlets	463	20,693	1,554	80,743	463	24,626	231	9,341
Totals All Outlets	742	56,550	2,707	239,785	684	36,360	368	20,356
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	1,511	11	172	26	897	--	--
General merchandise stores	5	885	21	2,160	14	9,957	5	220
Food stores	20	3,204	34	4,081	35	10,122	5	210
Eating and drinking places	83	7,957	116	4,460	102	7,997	22	445
Home furnishings and appliances	12	1,003	30	831	42	2,797	5	31
Bldg. matrl. and farm implements	12	4,385	20	4,148	24	6,814	5	450
Auto dealers and auto supplies	8	383	22	6,637	28	13,469	1	#
Service stations	11	4,184	19	2,837	12	4,390	5	601
Other retail stores	131	5,553	158	3,009	227	13,764	13	165 #
Retail Stores Totals	295	29,065	431	28,335	510	70,207	61	2,122
All Other Outlets	330	16,428	613	19,330	747	46,773	70	3,010
Totals All Outlets	625	45,493	1,044	47,665	1,257	116,980	131	5,132

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, SECOND QUARTER 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	547	37	4,074	17	415	6	417
General merchandise stores	24	8,908	22	43,371	22	12,453	8	1,009
Food stores	53	8,735	79	17,430	54	9,019	29	3,151
Eating and drinking places	149	8,973	134	14,381	115	7,802	44	1,544
Home furnishings and appliances	32	1,356	63	4,766	43	1,097	7	180
Bldg. matrl. and farm implements	54	7,425	34	28,114	30	4,268	11	833
Auto dealers and auto supplies	43	9,565	89	31,502	47	35,438	9	560
Service stations	21	5,649	21	8,642	10	9,179	5	1,035
Other retail stores	337	7,742	342	35,087	279	7,046	90	959
Retail Stores Totals	741	58,900	821	187,367	617	86,717	209	9,688
All Other Outlets	1,203	37,563	1,118	67,812	952	36,157	362	6,166
Totals All Outlets	1,944	96,463	1,939	255,179	1,569	122,874	571	15,854

Type of business	TUOLUMNE		YUBA	
	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores				
Apparel stores	23	823	12	309
General merchandise stores	20	21,566	19	7,754
Food stores	54	10,352	56	7,609
Eating and drinking places	159	11,474	102	7,062
Home furnishings and appliances	56	2,020	23	1,013
Bldg. matrl. and farm implements	35	11,960	25	19,603
Auto dealers and auto supplies	41	8,745	58	9,411
Service stations	29	9,281	28	9,761
Other retail stores	385	13,811	191	8,469
Retail Stores Totals	802	90,032	514	70,991
All Other Outlets	1,360	36,205	695	33,516
Totals All Outlets	2,162	126,237	1,209	104,507

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, SECOND QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS	ALAMEDA	ALHAMBRA	ANAHEIM	ANTIOCH	APPLE VALLEY	ARCADIA	ARROYO GRANDE
Retail Stores								
Apparel stores	863	2,581	3,104	12,367	3,832	125	17,054	1,697
General merchandise stores	1,778	17,720	38,108	54,864	43,601	16,420	46,568	12,248
Food stores	4,639	7,902	8,397	35,885	12,910	6,062	9,609	3,284
Eating and drinking places	8,995	16,567	20,900	80,816	15,359	5,769	19,776	5,515
Home furnishings and appliances	6,801	1,641	3,058	28,230	2,686	208	2,338	2,518
Bldg. matrl. and farm implements	7,013	3,884	14,827	73,584	13,724	1,686	1,065	4,916
Auto dealers and auto supplies	376	22,557	113,469	96,982	35,319	1,419	865	10,800
Service stations	9,025	9,638	14,841	56,012	15,223	7,377	10,648	7,294
Other retail stores	4,910	31,962	17,001	90,413	15,167	3,665	17,955	4,751
Retail Stores Totals	44,400	114,452	233,705	529,153	157,821	42,731	125,878	53,023
All Other Outlets	13,678	40,638	26,784	580,131	20,117	6,662	25,910	6,997
Totals All Outlets	58,078	155,090	260,489	1,109,284	177,938	49,393	151,788	60,020
Type of business	ARTESIA	ATASCADERO	AUBURN	AZUSA	BAKERSFIELD	BALDWIN PARK	BANNING	BARSTOW
Retail Stores								
Apparel stores	878	3,025	1,033	502	26,033	1,502	177	16,790
General merchandise stores	1,492	5,856	6,372	23,296	140,446	8,765	5,946	11,015
Food stores	2,098	8,533	3,111	4,546	44,591	7,234	1,803	10,273
Eating and drinking places	6,540	5,586	5,056	7,098	72,171	9,422	5,067	13,416
Home furnishings and appliances	3,162	2,301	1,540	552	28,420	677	499	1,404
Bldg. matrl. and farm implements	2,330	5,569	2,404	2,366	67,085	12,549	99	3,730
Auto dealers and auto supplies	1,818	11,031	10,443	4,526	182,468	3,492	18,788	7,951
Service stations	4,817	4,362	5,116	6,206	51,655	6,225	6,941	31,337
Other retail stores	5,711	7,753	7,130	4,373	91,624	18,269	3,981	4,906
Retail Stores Totals	28,846	54,016	42,205	53,465	704,493	68,135	43,301	100,822
All Other Outlets	12,802	11,345	19,927	23,753	162,981	24,367	10,351	9,389
Totals All Outlets	41,648	65,361	62,132	77,218	867,474	92,502	53,652	110,211
Type of business	BELL	BELLFLOWER	BENICIA	BERKELEY	BEVERLY HILLS	BIG BEAR LAKE	BISHOP	BREA
Retail Stores								
Apparel stores	606	1,093	367	12,818	58,737	1,122	423	28,386
General merchandise stores	2,153	7,914	564	10,383	66,614	5,124	5,026	68,375
Food stores	1,642	5,954	4,211	14,211	4,362	3,601	2,069	7,527
Eating and drinking places	6,441	10,304	6,050	43,853	50,525	5,806	4,836	29,326
Home furnishings and appliances	783	2,620	1,471	16,641	14,807	473	340	17,963
Bldg. matrl. and farm implements	#	1,147	7,435	18,442	1,186	5,567	2,129	6,587
Auto dealers and auto supplies	12,925	54,886	2,583	40,418	52,207	925	5,922	2,504
Service stations	5,239	11,126	19,426	14,654	5,076	1,785	5,224	7,193
Other retail stores	2,456 #	9,160	6,978	75,151	90,123	3,383	3,221	46,766
Retail Stores Totals	32,245	104,204	49,085	246,571	343,637	27,786	29,190	214,627
All Other Outlets	10,335	19,971	38,390	86,998	92,888	3,894	4,971	98,686
Totals All Outlets	42,580	124,175	87,475	333,569	436,525	31,680	34,161	313,313
Type of business	BRENTWOOD	BUENA PARK	BURBANK	BURLINGAME	CALEXICO	CAMARILLO	CAMPBELL	CAPITOLA
Retail Stores								
Apparel stores	231	4,634	10,555	10,272	8,529	28,961	7,189	9,189
General merchandise stores	1,707	25,741	55,052	4,646	25,089	17,679	12,391	28,091
Food stores	5,524	10,174	17,300	5,141	5,850	7,423	5,891	5,366
Eating and drinking places	4,956	21,928	46,667	22,438	6,851	19,193	22,946	10,083
Home furnishings and appliances	690	4,921	33,765	4,622	1,363	3,672	9,496	1,811
Bldg. matrl. and farm implements	4,610	9,661	14,405	6,075	1,560	4,242	34,797	8,016
Auto dealers and auto supplies	13,889	92,136	13,576	80,979	13,007	10,098	5,523	26,630
Service stations	4,579	12,350	25,515	7,489	10,643	11,409	13,869	3,287
Other retail stores	2,606	32,580	59,181	23,249	4,820	27,682	43,823	15,250
Retail Stores Totals	38,792	214,125	276,016	164,911	77,712	130,359	155,925	107,723
All Other Outlets	6,684	105,664	167,149	79,030	6,753	59,749	100,369	7,852
Totals All Outlets	45,476	319,789	443,165	243,941	84,465	190,108	256,294	115,575

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

Type of business	CARLSBAD	CARMEL	CARSON	CATHEDRAL CITY	CERES	CERRITOS	CHICO	CHINO
Retail Stores								
Apparel stores	26,722	9,160	4,297	1,865	853	28,489	8,102	7,037
General merchandise stores	51,150	4,042	35,407	22,741	20,593	72,946	55,604	31,940
Food stores	12,344	642	7,291	7,166	4,808	3,497	15,936	7,612
Eating and drinking places	27,009	12,243	16,164	10,280	7,430	19,284	24,347	16,243
Home furnishings and appliances	8,286	2,721	14,763	9,370	278	12,043	11,522	2,884
Bldg. matrl. and farm implements	12,711	#	15,190	9,359	6,648	13,051	30,129	16,547
Auto dealers and auto supplies	138,023	--	73,580	65,778	8,854	220,116	37,487	30,245
Service stations	18,374	#	24,658	10,435	9,044	7,588	14,657	16,315
Other retail stores	37,546	16,905 #	47,514	6,026	6,293	46,584	36,256	121,393
Retail Stores Totals	332,165	45,713	238,864	143,020	64,801	423,598	234,040	250,216
All Other Outlets	97,902	4,014	168,908	28,792	16,789	247,855	37,961	76,521
Totals All Outlets	430,067	49,727	407,772	171,812	81,590	671,453	272,001	326,737
Type of business	CHINO HILLS	CHULA VISTA	CITRUS HEIGHTS	CLAREMONT	CLOVIS	COLMA	COLTON	COMMERCE
Retail Stores								
Apparel stores	490	16,305	15,026	779	6,493	6,249	997	9,940
General merchandise stores	21,292	113,412	74,998	621	53,824	33,380	12,623	14,552
Food stores	7,176	22,692	13,096	5,258	13,547	#	5,755	1,005
Eating and drinking places	6,437	38,677	22,216	6,708	18,083	3,350	10,164	8,396
Home furnishings and appliances	567	16,478	18,138	342	4,110	3,558	1,472	2,873
Bldg. matrl. and farm implements	4,724	25,872	4,670	80	29,430	#	9,905	12,495
Auto dealers and auto supplies	701	36,863	15,500	30,944	55,159	100,353	42,419	5,377
Service stations	5,045	30,547	12,519	5,445	7,661	#	17,852	7,172
Other retail stores	3,091	36,479	39,323	6,140	19,808	46,484 #	17,256	29,358
Retail Stores Totals	49,523	337,325	215,486	56,317	208,115	193,374	118,443	91,168
All Other Outlets	5,812	53,147	21,853	10,984	26,927	10,585	28,988	170,035
Totals All Outlets	55,335	390,472	237,339	67,301	235,042	203,959	147,431	261,203
Type of business	COMPTON	CONCORD	CORONA	CORTE MADERA	COSTA MESA	COVINA	CULVER CITY	CUPERTINO
Retail Stores								
Apparel stores	2,923	22,060	4,754	13,562	68,337	1,730	19,350	7,798
General merchandise stores	7,709	54,722	43,587	30,080	125,713	19,850	74,246	45,343
Food stores	7,458	16,264	16,270	2,445	21,143	6,636	9,313	6,108
Eating and drinking places	7,622	33,020	29,786	7,179	57,327	17,298	19,730	24,017
Home furnishings and appliances	3,263	28,857	12,194	8,754	33,040	2,886	11,189	9,108
Bldg. matrl. and farm implements	1,286	52,764	48,866	5,125	28,253	13,590	14,181	1,805
Auto dealers and auto supplies	7,531	139,022	59,331	21,771	115,170	26,514	39,320	10,825
Service stations	9,420	23,194	29,962	#	27,411	12,046	10,186	11,856
Other retail stores	7,035	75,337	40,277	18,932 #	100,855	30,693	47,184	23,731
Retail Stores Totals	54,247	445,240	285,027	107,848	577,249	131,243	244,699	140,591
All Other Outlets	79,208	107,851	165,683	7,828	189,594	28,367	71,634	150,512
Totals All Outlets	133,455	553,091	450,710	115,676	766,843	159,610	316,333	291,103
Type of business	CYPRESS	DALY CITY	DANA POINT	DANVILLE	DAVIS	DELANO	DIAMOND BAR	DOWNEY
Retail Stores								
Apparel stores	2,806	14,400	933	3,936	1,951	1,186	358	10,980
General merchandise stores	15,314	35,186	1,531	23,707	6,090	6,487	5,811	39,711
Food stores	2,902	10,537	7,297	7,129	10,213	5,801	5,002	9,849
Eating and drinking places	11,808	21,915	26,621	10,774	14,222	4,138	10,716	25,024
Home furnishings and appliances	464	14,888	1,721	4,660	799	899	1,501	4,368
Bldg. matrl. and farm implements	9,826	2,401	3,303	1,864	4,267	4,004	1,029	21,386
Auto dealers and auto supplies	2,404	20,917	1,187	1,280	42,237	5,919	8,723	89,073
Service stations	7,515	14,140	10,263	6,861	8,181	2,901	12,006	16,840
Other retail stores	12,253	21,543	14,234	16,820	12,801	4,436	10,500	15,805
Retail Stores Totals	65,292	155,927	67,090	77,031	100,761	35,771	55,646	233,036
All Other Outlets	141,979	15,724	13,659	15,253	9,125	8,000	8,264	49,324
Totals All Outlets	207,271	171,651	80,749	92,284	109,886	43,771	63,910	282,360

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

Type of business	DUARTE	DUBLIN	EL CAJON	EL CENTRO	EL CERRITO	EL MONTE	EL SEGUNDO	EMERYVILLE
Retail Stores								
Apparel stores	54	13,789	15,644	2,612	853	3,696	163	4,465
General merchandise stores	21,225	17,003	47,507	35,992	11,384	19,032	870	3,337
Food stores	2,400	3,171	15,170	6,005	3,262	9,177	3,675	3,909
Eating and drinking places	4,136	15,197	25,894	10,712	5,777	13,901	14,268	12,061
Home furnishings and appliances	138	20,544	13,466	1,696	931	7,086	107	52,615
Bldg. matrl. and farm implements	#	16,172	37,912	11,355	1,829	17,052	9,460	20,852
Auto dealers and auto supplies	33,692	103,748	93,693	19,554	17,759	195,028	208	487
Service stations	2,564	7,181	36,959	6,643	3,241	14,160	20,368	3,360
Other retail stores	5,241 #	31,115	39,434	10,139	7,032	13,622	45,200	40,230
Retail Stores Totals	69,450	227,920	325,679	104,708	52,068	292,754	94,319	141,316
All Other Outlets	10,826	39,649	73,925	21,354	3,054	52,529	94,508	39,591
Totals All Outlets	80,276	267,569	399,604	126,062	55,122	345,283	188,827	180,907
Type of business	ENCINITAS	ESCONDIDO	EUREKA	FAIRFIELD	FOLSOM	FONTANA	FOSTER CITY	FOUNTAIN VALLEY
Retail Stores								
Apparel stores	4,111	18,594	4,542	9,281	12,090	3,665	482	4,218
General merchandise stores	16,469	71,605	31,488	58,044	25,528	30,791	17,483	35,954
Food stores	15,409	26,409	6,294	14,258	9,803	14,885	3,728	8,306
Eating and drinking places	23,779	29,757	11,750	22,739	17,355	17,957	8,686	16,510
Home furnishings and appliances	13,402	11,256	3,534	11,435	4,868	2,304	201	8,451
Bldg. matrl. and farm implements	19,355	59,183	12,904	23,487	16,822	4,019	#	2,842
Auto dealers and auto supplies	29,006	138,965	31,290	49,824	115,051	95,909	2,772	12,264
Service stations	10,172	30,423	10,917	19,234	7,278	20,009	4,913	18,314
Other retail stores	35,800	48,837	17,104	45,496	17,672	12,756	14,051 #	40,136
Retail Stores Totals	167,503	435,029	129,823	253,798	226,467	202,295	52,316	146,995
All Other Outlets	28,275	106,288	30,293	50,064	37,770	70,794	59,847	64,802
Totals All Outlets	195,778	541,317	160,116	303,862	264,237	273,089	112,163	211,797
Type of business	FREMONT	FRESNO	FULLERTON	GARDENA	GARDEN GROVE	GILROY	GLENDALE	GLENDORA
Retail Stores								
Apparel stores	2,422	37,865	8,023	1,044	4,968	28,000	34,442	618
General merchandise stores	33,595	156,798	44,797	18,646	41,350	13,888	75,400	14,707
Food stores	27,609	68,445	16,618	8,525	16,303	7,838	22,518	7,715
Eating and drinking places	40,551	102,897	31,384	18,824	32,956	13,772	45,216	10,274
Home furnishings and appliances	14,004	42,744	8,485	2,340	5,700	5,101	20,938	1,348
Bldg. matrl. and farm implements	51,644	81,172	16,291	18,343	27,841	21,745	28,720	7,700
Auto dealers and auto supplies	131,113	191,871	48,401	29,404	71,102	60,029	141,735	29,226
Service stations	30,307	66,500	22,536	11,508	33,746	12,746	24,542	5,073
Other retail stores	78,071	155,071	42,583	8,007	23,594	16,045	67,211	11,432
Retail Stores Totals	409,316	903,363	239,118	116,641	257,560	179,164	460,722	88,093
All Other Outlets	315,876	310,205	115,018	54,030	113,889	41,959	126,259	23,313
Totals All Outlets	725,192	1,213,568	354,136	170,671	371,449	221,123	586,981	111,406
Type of business	GRASS VALLEY	HANFORD	HAWTHORNE	HAYWARD	HEALDSBURG	HEMET	HERMOSA BEACH	HESPERIA
Retail Stores								
Apparel stores	1,570	3,428	2,384	13,939	1,187	2,214	1,306	642
General merchandise stores	10,081	26,822	21,932	49,359	1,578	33,364	593	3,768
Food stores	4,472	8,754	7,788	14,291	3,544	7,252	5,103	12,730
Eating and drinking places	3,787	10,011	12,215	28,097	4,691	13,528	14,321	9,403
Home furnishings and appliances	3,872	3,783	1,438	14,620	987	3,172	1,340	1,841
Bldg. matrl. and farm implements	5,623	6,699	24,478	41,400	5,204	15,020	3,880	4,422
Auto dealers and auto supplies	15,688	22,496	17,176	131,906	19,384	54,323	16,545	9,256
Service stations	4,601	4,773	9,909	31,695	3,155	11,576	#	16,902
Other retail stores	5,572	18,138	25,227	65,787	3,773	11,111	7,744 #	6,382
Retail Stores Totals	55,266	104,904	122,547	391,094	43,503	151,560	50,832	65,346
All Other Outlets	14,049	15,445	26,382	376,993	16,277	17,359	8,621	24,865
Totals All Outlets	69,315	120,349	148,929	768,087	59,780	168,919	59,453	90,211

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

Type of business	HOLLISTER	HUNTINGTON BEACH	HUNTINGTON PARK	INDIO	INDUSTRY	INGLEWOOD	IRVINE	LA CANADA-FLINTRIDGE
Retail Stores								
Apparel stores	840	18,556	10,275	2,111	8,051	2,648	17,655	2,501
General merchandise stores	9,797	38,331	10,293	12,565	61,726	21,559	55,117	4,633
Food stores	9,156	26,456	6,861	8,711	3,274	10,838	18,585	4,020
Eating and drinking places	6,184	51,010	11,271	10,553	21,718	18,464	72,566	7,761
Home furnishings and appliances	2,155	24,409	8,146	5,635	27,382	1,912	42,648	1,364
Bldg. matrl. and farm implements	4,799	53,550	1,939	10,517	57,767	8,246	16,102	264
Auto dealers and auto supplies	13,352	105,648	22,299	28,387	99,457	14,906	116,046	685
Service stations	4,147	35,472	6,379	7,385	5,066	15,157	24,181	5,305
Other retail stores	7,323	78,663	6,668	5,130	44,678	33,350	190,007	8,384
Retail Stores Totals	57,753	432,095	84,131	90,994	329,119	127,080	552,907	34,917
All Other Outlets	11,784	136,671	14,907	23,263	254,768	57,872	447,700	5,000
Totals All Outlets	69,537	568,766	99,038	114,257	583,887	184,952	1,000,607	39,917
Type of business	LAFAYETTE	LAGUNA BEACH	LAGUNA HILLS	LAGUNA NIGUEL	LA HABRA	LAKE ELSINORE	LAKE FOREST	LAKEWOOD
Retail Stores								
Apparel stores	936	6,806	11,357	7,302	2,416	10,306	3,403	13,960
General merchandise stores	3,569	1,502	27,054	31,472	22,511	14,253	24,895	45,824
Food stores	4,885	5,147	4,727	11,214	7,559	6,886	6,986	12,105
Eating and drinking places	7,068	21,664	15,465	16,301	13,486	9,330	23,020	25,898
Home furnishings and appliances	1,434	1,902	29,643	6,401	8,952	1,660	8,844	7,853
Bldg. matrl. and farm implements	2,453	2,329	6,342	14,857	13,840	2,302	20,407	12,276
Auto dealers and auto supplies	2,820	2,132	6,316	30,642	19,053	20,808	5,859	23,692
Service stations	4,917	3,448	9,088	8,235	13,014	8,444	14,898	13,587
Other retail stores	13,977	12,161	17,629	17,046	12,206	6,546	36,153	28,909
Retail Stores Totals	42,059	57,091	127,621	143,470	113,037	82,335	144,465	184,104
All Other Outlets	13,208	20,930	24,457	20,621	28,710	12,797	68,920	9,068
Totals All Outlets	55,267	78,021	152,078	164,091	141,747	95,132	213,385	193,172
Type of business	LA MESA	LA MIRADA	LANCASTER	LA PUENTE	LARKSPUR	LA VERNE	LAWNDALE	LEMON GROVE
Retail Stores								
Apparel stores	7,057	2,491	5,753	1,414	978	2,286	1,130	1,424
General merchandise stores	38,697	3,390	41,111	3,962	3,857	10,275	1,236	2,207
Food stores	9,899	6,396	15,115	6,400	3,250	3,266	2,972	4,935
Eating and drinking places	23,079	10,712	24,986	6,817	6,732	6,498	4,891	5,270
Home furnishings and appliances	12,449	6,629	10,419	1,349	3,250	715	1,490	970
Bldg. matrl. and farm implements	5,385	11,099	24,942	#	899	503	8,626	20,220
Auto dealers and auto supplies	75,846	8,839	61,064	15,344	#	7,255	5,446	26,670
Service stations	11,529	26,989	35,782	3,071	3,597	5,964	7,175	5,109
Other retail stores	27,822	13,914	22,032	7,456 #	5,673 #	5,771	7,453	7,510
Retail Stores Totals	211,763	90,459	241,204	45,813	28,236	42,533	40,419	74,315
All Other Outlets	19,607	87,832	42,924	6,552	9,992	18,760	6,482	13,321
Totals All Outlets	231,370	178,291	284,128	52,365	38,228	61,293	46,901	87,636
Type of business	LIVERMORE	LODI	LOMPOC	LONG BEACH	LOS ALTOS	LOS ANGELES	LOS BANOS	LOS GATOS
Retail Stores								
Apparel stores	671	1,242	638	24,035	1,828	304,015	471	6,774
General merchandise stores	41,904	31,408	15,503	70,815	1,709	723,929	11,587	4,256
Food stores	11,912	10,546	4,683	48,549	5,533	403,340	4,798	9,371
Eating and drinking places	15,796	13,420	7,675	114,354	11,033	930,857	5,369	17,564
Home furnishings and appliances	3,505	4,710	1,257	22,472	5,973	280,287	555	7,064
Bldg. matrl. and farm implements	43,541	12,687	1,366	131,527	2,602	409,117	2,100	2,583
Auto dealers and auto supplies	35,071	35,140	15,536	86,727	#	811,418	7,987	59,408
Service stations	17,914	11,264	3,567	76,820	6,718	653,836	6,219	9,887
Other retail stores	41,733	13,160	5,251	102,770	12,292 #	1,096,005	3,086	26,988
Retail Stores Totals	212,047	133,577	55,476	678,069	47,688	5,612,804	42,172	143,895
All Other Outlets	138,820	39,169	9,640	221,706	15,326	2,194,316	13,161	72,420
Totals All Outlets	350,867	172,746	65,116	899,775	63,014	7,807,120	55,333	216,315

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

Type of business	LYNWOOD	MADERA	MALIBU	MANHATTAN BEACH	MANTECA	MARTINEZ	MARYSVILLE	MENLO PARK
Retail Stores								
Apparel stores	1,420	1,384	3,454	10,572	552	832	144	1,680
General merchandise stores	1,259	16,743	1,620	28,663	22,777	17,424	7,383	1,185
Food stores	7,575	9,499	4,425	7,849	8,149	7,959	3,112	10,176
Eating and drinking places	7,504	8,242	13,660	24,703	9,965	6,264	4,616	19,700
Home furnishings and appliances	703	1,027	916	1,510	2,220	747	755	15,627
Bldg. matrl. and farm implements	4,850	8,385	2,733	#	9,624	10,235	1,041	4,107
Auto dealers and auto supplies	4,672	15,168	#	16,888	26,118	2,226	7,690	35,366
Service stations	9,840	6,433	5,012	5,793	11,124	4,436	3,854	8,021
Other retail stores	5,482	5,875	5,044 #	20,518 #	15,980	5,388	5,436	34,585
Retail Stores Totals	43,305	72,756	36,864	116,496	106,509	55,511	34,031	130,447
All Other Outlets	13,645	28,846	5,032	43,163	18,129	15,105	4,751	111,457
Totals All Outlets	56,950	101,602	41,896	159,659	124,638	70,616	38,782	241,904
Type of business	MERCED	MILLBRAE	MILL VALLEY	MILPITAS	MISSION VIEJO	MODESTO	MONROVIA	MONTCLAIR
Retail Stores								
Apparel stores	3,766	632	3,144	25,753	19,987	23,532	3,094	17,398
General merchandise stores	43,544	#	3,080	28,622	52,533	106,379	6,625	60,713
Food stores	10,528	3,709	4,798	9,009	14,863	27,386	5,518	3,148
Eating and drinking places	15,471	10,539	7,013	42,366	22,020	48,806	14,011	12,742
Home furnishings and appliances	5,497	1,152	1,967	28,955	10,942	24,478	1,567	13,753
Bldg. matrl. and farm implements	16,154	5,817	4,073	17,823	21,719	48,530	30,923	7,156
Auto dealers and auto supplies	45,624	4,111	2,779	8,864	21,755	50,809	40,813	41,243
Service stations	11,406	5,193	5,537	14,998	16,912	27,145	7,434	5,932
Other retail stores	18,285	9,004 #	5,213	44,993	61,767	81,593	18,831	43,362
Retail Stores Totals	170,275	40,157	37,604	221,383	242,498	438,658	128,816	205,447
All Other Outlets	40,839	11,797	12,771	172,836	42,613	89,117	34,695	28,138
Totals All Outlets	211,114	51,954	50,375	394,219	285,111	527,775	163,511	233,585
Type of business	MONTEBELLO	MONTEREY	MONTEREY PARK	MORENO VALLEY	MORGAN HILL	MOUNTAIN VIEW	MURRIETA	NAPA
Retail Stores								
Apparel stores	14,747	5,414	3,020	7,965	526	4,290	98	11,438
General merchandise stores	35,654	22,423	3,618	41,361	16,836	57,135	5,257	25,733
Food stores	7,154	9,692	5,717	16,101	5,739	11,321	5,743	16,630
Eating and drinking places	15,036	36,471	19,074	21,333	10,152	32,124	6,104	19,191
Home furnishings and appliances	7,155	4,951	3,849	6,782	3,476	16,425	2,047	5,295
Bldg. matrl. and farm implements	7,422	2,927	#	15,917	2,548	9,969	27,030	26,766
Auto dealers and auto supplies	15,408	6,507	8,622	32,671	8,971	25,687	2,251	31,103
Service stations	28,011	3,700	6,671	16,659	8,824	23,257	9,620	13,937
Other retail stores	38,669	28,440	12,609 #	15,216	17,461	73,113	20,127	24,280
Retail Stores Totals	169,256	120,525	63,180	174,005	74,533	253,321	78,277	174,373
All Other Outlets	52,002	35,786	21,984	24,324	35,757	368,574	10,001	54,845
Totals All Outlets	221,258	156,311	85,164	198,329	110,290	621,895	88,278	229,218
Type of business	NATIONAL CITY	NEWARK	NEWPORT BEACH	NORCO	NORWALK	NOVATO	OAKDALE	OAKLAND
Retail Stores								
Apparel stores	13,589	14,119	21,233	351	3,811	5,656	228	11,390
General merchandise stores	30,378	50,400	51,121	9,295	25,389	37,250	6,182	44,113
Food stores	7,509	7,576	17,280	5,833	9,669	7,752	3,454	41,773
Eating and drinking places	18,135	15,764	70,652	6,334	15,519	13,666	5,183	89,770
Home furnishings and appliances	7,545	9,471	14,333	114	4,620	2,715	707	16,265
Bldg. matrl. and farm implements	28,857	18,701	4,570	9,141	10,410	6,131	4,028	45,322
Auto dealers and auto supplies	113,442	49,808	58,830	39,689	44,956	19,108	16,325	156,091
Service stations	10,281	8,213	15,241	7,560	17,869	7,654	6,431	65,371
Other retail stores	22,021	18,724	81,337	6,650	7,167	23,175	2,559	109,213
Retail Stores Totals	251,757	192,776	334,597	84,967	139,410	123,107	45,097	579,308
All Other Outlets	38,658	80,905	107,296	14,745	23,865	42,134	21,592	311,570
Totals All Outlets	290,415	273,681	441,893	99,712	163,275	165,241	66,689	890,878

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

Type of business	OCEANSIDE	ONTARIO	ORANGE	OROVILLE	OXNARD	PALMDALE	PALM DESERT	PALM SPRINGS
Retail Stores								
Apparel stores	4,661	36,298	17,833	805	10,860	7,776	23,427	6,054
General merchandise stores	45,853	28,237	41,175	12,922	55,787	48,913	62,315	9,808
Food stores	20,461	23,896	19,258	6,004	17,134	16,782	15,492	15,849
Eating and drinking places	33,567	47,639	53,323	5,950	32,531	21,425	38,213	30,372
Home furnishings and appliances	7,794	13,310	19,208	1,115	10,576	2,402	29,388	2,839
Bldg. matrl. and farm implements	19,096	56,287	48,583	3,122	50,091	18,929	10,992	5,754
Auto dealers and auto supplies	19,772	147,528	98,894	8,206	84,968	38,184	2,152	17,784
Service stations	26,460	47,176	26,204	4,349	22,381	18,941	6,734	9,761
Other retail stores	41,639	93,873	74,925	3,913	49,182	23,491	53,483	17,129
Retail Stores Totals	219,303	494,244	399,403	46,386	333,510	196,843	242,196	115,350
All Other Outlets	39,579	312,092	199,124	15,152	73,367	24,851	49,293	39,020
Totals All Outlets	258,882	806,336	598,527	61,538	406,877	221,694	291,489	154,370
Type of business	PALO ALTO	PARAMOUNT	PASADENA	PASO ROBLES	PERRIS	PETALUMA	PICO RIVERA	PINOLE
Retail Stores								
Apparel stores	31,342	1,926	23,898	1,201	624	6,956	1,321	2,408
General merchandise stores	82,013	16,665	54,952	22,440	10,396	15,163	10,680	16,358
Food stores	8,685	5,845	22,162	5,426	6,242	11,241	8,066	4,702
Eating and drinking places	57,810	6,751	67,154	11,366	6,284	16,350	10,220	8,986
Home furnishings and appliances	19,083	1,196	26,705	3,053	146	4,480	486	3,816
Bldg. matrl. and farm implements	5,493	9,045	12,307	10,139	4,426	11,653	6,730	6,695
Auto dealers and auto supplies	84,213	3,079	104,774	17,295	6,841	71,961	13,951	1,710
Service stations	10,936	7,566	24,120	10,175	11,006	14,804	9,364	6,309
Other retail stores	87,094	8,248	80,017	13,936	3,817	21,994	7,950	12,210
Retail Stores Totals	386,669	60,321	416,089	95,031	49,782	174,602	68,768	63,194
All Other Outlets	148,100	61,472	179,611	18,348	42,919	76,051	31,704	2,091
Totals All Outlets	534,769	121,793	595,700	113,379	92,701	250,653	100,472	65,285
Type of business	PITTSBURG	PLACENTIA	PLACERVILLE	PLEASANT HILL	PLEASANTON	POMONA	PORTERVILLE	POWAY
Retail Stores								
Apparel stores	5,001	345	877	5,426	20,961	2,676	1,873	1,220
General merchandise stores	20,522	6,197	3,781	31,003	75,038	14,538	23,494	22,113
Food stores	6,780	6,130	5,324	5,372	10,527	13,305	9,266	6,004
Eating and drinking places	9,395	11,112	6,751	12,616	29,327	20,016	8,677	10,847
Home furnishings and appliances	1,665	1,644	1,575	17,851	15,852	5,723	1,721	667
Bldg. matrl. and farm implements	19,794	7,380	2,562	8,426	20,649	25,512	3,614	5,667
Auto dealers and auto supplies	29,802	22,180	14,483	1,772	59,112	43,265	23,153	48,372
Service stations	3,200	6,902	5,135	15,965	8,811	27,673	3,859	8,790
Other retail stores	9,253	13,663	5,397	40,097	67,441	19,805	7,592	13,495
Retail Stores Totals	105,412	75,553	45,885	138,528	307,718	172,513	83,249	117,175
All Other Outlets	25,080	31,880	13,217	14,182	145,613	89,284	11,864	47,149
Totals All Outlets	130,492	107,433	59,102	152,710	453,331	261,797	95,113	164,324
Type of business	RANCHO CUCAMONGA	RED BLUFF	REDDING	REDLANDS	REDONDO BEACH	REDWOOD CITY	RIALTO	RICHMOND
Retail Stores								
Apparel stores	4,173	386	4,851	2,507	16,415	7,548	1,071	8,724
General merchandise stores	54,174	11,799	60,607	35,512	38,159	39,571	13,352	42,680
Food stores	18,387	5,295	19,885	11,132	14,055	14,285	11,795	8,941
Eating and drinking places	29,860	5,396	26,960	16,751	31,898	26,507	11,288	12,017
Home furnishings and appliances	5,100	705	11,293	2,326	8,766	10,610	1,107	5,704
Bldg. matrl. and farm implements	25,772	1,819	40,421	2,332	1,932	15,289	17,268	22,521
Auto dealers and auto supplies	4,266	14,561	63,016	32,791	5,587	100,967	5,372	56,767
Service stations	20,258	3,424	18,045	11,867	11,554	14,714	34,683	43,961
Other retail stores	38,978	4,412	43,049	17,144	24,086	65,371	4,330	22,805
Retail Stores Totals	200,968	47,797	288,127	132,362	152,452	294,862	100,266	224,120
All Other Outlets	86,198	10,533	79,882	26,560	31,803	254,557	72,129	53,489
Totals All Outlets	287,166	58,330	368,009	158,922	184,255	549,419	172,395	277,609

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

Type of business	RIDGECREST	RIVERSIDE	ROCKLIN	ROHNERT PARK	ROSEMEAD	ROSEVILLE	SACRAMENTO	SALINAS
Retail Stores								
Apparel stores	166	22,338	#	2,214	2,509	9,651	41,288	13,659
General merchandise stores	13,143	111,041	18,641	21,727	15,306	57,225	148,114	66,286
Food stores	4,986	34,577	8,526	7,763	3,691	15,576	58,749	22,125
Eating and drinking places	6,055	56,402	6,491	12,920	11,312	32,214	109,957	29,863
Home furnishings and appliances	1,274	19,366	2,817	6,605	815	12,906	27,888	13,406
Bldg. matrl. and farm implements	2,143	75,088	6,757	27,805	2,475	40,382	84,416	53,886
Auto dealers and auto supplies	11,004	178,824	1,869	5,538	4,360	226,258	135,352	79,476
Service stations	2,256	49,643	7,991	7,312	4,738	20,483	56,985	23,770
Other retail stores	4,088	85,445	16,625 #	16,065	9,422	59,418	162,247	37,908
Retail Stores Totals	45,115	632,724	69,717	107,949	54,628	474,113	824,996	340,379
All Other Outlets	5,047	180,454	28,873	34,962	8,355	85,157	441,118	90,809
Totals All Outlets	50,162	813,178	98,590	142,911	62,983	559,270	1,266,114	431,188
Type of business	SAN BERNARDINO	SAN BRUNO	SAN CARLOS	SAN CLEMENTE	SAN DIEGO	SAN DIMAS	SAN FERNANDO	SAN FRANCISCO
Retail Stores								
Apparel stores	12,862	8,724	1,104	2,208	143,250	3,024	2,462	187,041
General merchandise stores	88,758	46,936	4,005	10,813	417,414	9,845	10,868	271,610
Food stores	26,203	4,341	2,888	8,677	164,777	5,846	3,595	103,383
Eating and drinking places	49,671	14,224	8,644	14,348	442,737	9,970	7,935	504,833
Home furnishings and appliances	21,118	3,259	8,390	1,748	142,697	7,210	2,148	157,834
Bldg. matrl. and farm implements	64,132	2,814	34,318	2,093	241,951	2,578	16,857	82,836
Auto dealers and auto supplies	109,890	30,874	5,673	2,408	447,152	1,321	11,821	112,125
Service stations	32,040	10,099	5,991	12,632	242,817	5,152	2,536	131,016
Other retail stores	71,940	16,048	44,348	11,794	529,722	13,563	23,166	606,993
Retail Stores Totals	476,614	137,319	115,361	66,721	2,772,517	58,509	81,388	2,157,671
All Other Outlets	118,628	15,094	53,614	35,193	1,183,187	30,442	17,913	1,349,842
Totals All Outlets	595,242	152,413	168,975	101,914	3,955,704	88,951	99,301	3,507,513
Type of business	SAN GABRIEL	SAN JOSE	SAN JUAN CAPISTRANO	SAN LEANDRO	SAN LUIS OBISPO	SAN MARCOS	SAN MATEO	SAN PABLO
Retail Stores								
Apparel stores	713	75,078	2,918	13,696	7,080	548	26,969	716
General merchandise stores	1,321	300,726	16,298	77,143	20,672	14,023	71,006	4,259
Food stores	3,189	100,562	3,512	13,179	10,154	7,940	15,040	6,194
Eating and drinking places	13,214	220,627	9,275	21,504	21,906	16,291	35,406	5,846
Home furnishings and appliances	3,511	99,440	1,670	9,521	6,579	28,089	29,191	437
Bldg. matrl. and farm implements	1,642	191,294	8,233	50,449	15,129	36,765	25,207	3,264
Auto dealers and auto supplies	15,970	449,476	51,357	43,470	48,104	4,565	30,885	1,806
Service stations	8,678	191,207	6,018	19,331	12,189	10,625	21,187	4,512
Other retail stores	12,656	435,835	10,747	38,990	30,549	26,334	75,579	2,919
Retail Stores Totals	60,894	2,064,245	110,028	287,283	172,362	145,180	330,470	29,953
All Other Outlets	15,517	1,313,104	30,452	178,651	35,991	65,199	75,369	6,604
Totals All Outlets	76,411	3,377,349	140,480	465,934	208,353	210,379	405,839	36,557
Type of business	SAN RAFAEL	SAN RAMON	SANTA ANA	SANTA BARBARA	SANTA CLARA	SANTA CLARITA	SANTA CRUZ	SANTA FE SPRINGS
Retail Stores								
Apparel stores	5,089	3,147	27,605	19,227	11,911	12,566	5,103	1,694
General merchandise stores	32,446	14,795	78,384	48,103	60,854	64,748	23,934	12,077
Food stores	12,375	9,460	41,278	20,949	13,210	18,904	9,126	5,356
Eating and drinking places	21,427	17,412	64,042	54,170	58,829	38,595	30,238	10,394
Home furnishings and appliances	22,880	11,655	23,323	17,682	52,258	7,927	7,085	3,475
Bldg. matrl. and farm implements	56,375	21,195	52,515	22,200	35,555	33,535	14,249	24,342
Auto dealers and auto supplies	92,656	4,909	116,483	46,430	151,936	95,000	32,498	40,116
Service stations	16,655	9,944	40,380	17,821	21,055	32,355	10,591	25,073
Other retail stores	54,236	33,376	104,698	61,546	142,185	48,494	30,923	46,868
Retail Stores Totals	314,139	125,893	548,708	308,128	547,793	352,124	163,747	169,395
All Other Outlets	86,032	197,763	382,145	87,896	487,775	93,388	46,810	333,573
Totals All Outlets	400,171	323,656	930,853	396,024	1,035,568	445,512	210,557	502,968

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

Type of business	SANTA MARIA	SANTA MONICA	SANTA ROSA	SANTEE	SCOTTS VALLEY	SEAL BEACH	SEASIDE	SELMA
Retail Stores								
Apparel stores	4,163	48,684	22,558	638	358	1,358	254	818
General merchandise stores	50,932	36,150	106,848	30,968	4,923	2,364	4,607	11,629
Food stores	10,980	17,271	29,706	7,497	3,304	3,084	1,687	3,879
Eating and drinking places	20,993	86,546	42,512	8,805	3,737	10,054	5,252	5,933
Home furnishings and appliances	8,021	21,244	31,955	552	1,126	364	1,666	941
Bldg. matrl. and farm implements	47,480	18,665	52,304	16,549	2,665	819	3,660	10,166
Auto dealers and auto supplies	50,356	108,805	136,312	6,990	4,757	#	63,912	39,075
Service stations	11,445	14,981	31,668	7,323	4,317	9,113	3,475	#
Other retail stores	26,310	90,430	95,599	13,605	5,579	5,215 #	6,339	5,699 #
Retail Stores Totals	230,680	442,776	549,462	92,927	30,766	32,371	90,852	78,140
All Other Outlets	44,562	132,788	115,389	30,173	14,779	8,377	16,216	11,665
Totals All Outlets	275,242	575,564	664,851	123,100	45,545	40,748	107,068	89,805
Type of business	SIGNAL HILL	SIMI VALLEY	SOLANA BEACH	SONOMA	SONORA	SOUTH GATE	SOUTH LAKE TAHOE	SOUTH SAN FRANCISCO
Retail Stores								
Apparel stores	1,234	3,947	3,762	1,769	600	1,862	3,752	1,109
General merchandise stores	24,500	43,424	#	4,122	15,376	24,295	6,597	16,914
Food stores	326	16,450	2,679	5,678	4,365	7,858	8,530	7,529
Eating and drinking places	2,463	26,450	8,515	8,639	3,787	10,720	14,042	17,752
Home furnishings and appliances	1,942	4,321	5,986	1,436	902	1,020	1,741	9,972
Bldg. matrl. and farm implements	23,031	27,519	3,948	4,644	6,514	1,991	6,741	29,653
Auto dealers and auto supplies	40,619	40,892	816	6,250	1,194	50,835	6,033	17,541
Service stations	1,393	19,038	#	4,135	2,529	13,776	3,629	32,711
Other retail stores	68,511	25,441	15,597 #	4,346	7,499	7,166	7,424	24,785
Retail Stores Totals	164,019	207,482	41,303	41,019	42,766	119,523	58,489	157,966
All Other Outlets	42,939	55,921	8,381	5,048	4,935	28,121	10,304	144,647
Totals All Outlets	206,958	263,403	49,684	46,067	47,701	147,644	68,793	302,613
Type of business	STANTON	STOCKTON	SUNNYVALE	TEMECULA	TEMPLE CITY	THOUSAND OAKS	TORRANCE	TRACY
Retail Stores								
Apparel stores	575	17,460	6,277	12,847	3,468	21,282	43,486	6,692
General merchandise stores	7,480	97,013	44,766	52,947	8,260	59,139	129,463	25,090
Food stores	6,811	33,096	15,939	12,552	3,102	19,572	19,776	11,988
Eating and drinking places	7,936	48,076	44,964	29,746	5,488	44,014	63,481	13,126
Home furnishings and appliances	615	18,467	10,239	11,361	615	26,040	38,334	3,107
Bldg. matrl. and farm implements	10,613	68,448	38,852	21,080	988	27,861	40,156	11,188
Auto dealers and auto supplies	5,843	128,007	118,663	67,884	1,134	136,972	148,321	33,894
Service stations	10,236	35,123	23,325	19,800	3,220	23,403	31,532	13,288
Other retail stores	11,053	76,466	79,435	47,642	5,243	82,352	146,647	14,980
Retail Stores Totals	61,162	522,156	382,460	275,859	31,518	440,635	661,196	133,353
All Other Outlets	16,412	150,611	397,131	66,745	3,906	100,259	179,094	21,893
Totals All Outlets	77,574	672,767	779,591	342,604	35,424	540,894	840,290	155,246
Type of business	TRUCKEE	TULARE	TURLOCK	TUSTIN	UKIAH	UNION CITY	UPLAND	VACAVILLE
Retail Stores								
Apparel stores	2,029	4,901	2,185	9,991	746	1,386	2,367	17,639
General merchandise stores	3,028	17,224	23,689	30,391	19,409	21,517	21,577	35,036
Food stores	4,232	10,263	10,228	10,895	5,547	7,931	8,647	12,114
Eating and drinking places	5,200	8,559	13,652	26,916	5,974	12,851	15,171	21,497
Home furnishings and appliances	1,769	2,912	3,802	24,749	747	1,388	6,700	8,984
Bldg. matrl. and farm implements	6,746	8,725	7,725	22,066	10,676	20,468	16,050	15,619
Auto dealers and auto supplies	877	21,018	25,458	97,040	8,318	2,382	18,059	46,357
Service stations	3,650	4,476	12,909	15,609	4,914	8,581	14,284	15,068
Other retail stores	5,522	9,428	12,633	53,857	11,719	9,526	17,510	21,976
Retail Stores Totals	33,053	87,506	112,281	291,514	68,050	86,030	120,365	194,290
All Other Outlets	13,666	24,216	39,374	100,123	7,734	78,683	34,858	43,810
Totals All Outlets	46,719	111,722	151,655	391,637	75,784	164,713	155,223	238,100

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

Type of business	VALLEJO	VENTURA	VICTORVILLE	VISALIA	VISTA	WALNUT CREEK	WATSONVILLE	WEST COVINA
Retail Stores								
Apparel stores	3,626	12,359	6,431	9,658	8,258	17,878	2,041	24,844
General merchandise stores	41,117	54,651	51,790	62,523	43,286	70,720	14,579	55,241
Food stores	13,815	15,145	11,681	17,133	12,288	10,675	7,743	11,014
Eating and drinking places	21,178	35,884	21,546	28,123	14,095	33,297	10,328	21,549
Home furnishings and appliances	3,912	13,924	10,685	10,922	6,176	18,371	1,105	10,199
Bldg. matrl. and farm implements	17,811	26,733	22,694	29,266	14,860	13,084	11,766	3,757
Auto dealers and auto supplies	63,521	100,374	53,098	44,798	25,394	120,660	24,809	72,695
Service stations	17,767	27,596	17,605	13,640	14,381	16,540	6,342	12,751
Other retail stores	18,794	48,393	31,334	32,675	17,539	49,148	12,365	31,150
Retail Stores Totals	201,541	335,059	226,864	248,738	156,277	350,373	91,078	243,200
All Other Outlets	37,099	91,466	36,497	127,944	53,968	61,755	23,399	25,012
Totals All Outlets	238,640	426,525	263,361	376,682	210,245	412,128	114,477	268,212
Type of business	WEST HOLLYWOOD	WESTMINSTER	WEST SACRAMENTO	WHITTIER	WOODLAND	YORBA LINDA	YUBA CITY	YUCCA VALLEY
Retail Stores								
Apparel stores	10,861	13,821	925	10,395	1,929	401	3,985	567
General merchandise stores	4,956	58,505	1,808	20,944	24,976	14,466	43,253	12,973
Food stores	14,628	11,463	5,267	12,190	10,090	5,943	12,115	4,931
Eating and drinking places	48,843	19,048	6,270	19,979	9,536	11,737	13,066	4,475
Home furnishings and appliances	17,328	8,035	3,990	3,054	2,060	2,498	4,151	305
Bldg. matrl. and farm implements	5,835	19,370	22,439	10,975	20,496	11,370	10,897	2,250
Auto dealers and auto supplies	4,458	81,863	20,197	41,298	26,009	2,073	22,897	9,234
Service stations	4,830	17,026	11,482	12,384	13,158	6,586	7,166	5,350
Other retail stores	28,503	42,726	18,709	21,019	15,743	25,906	16,883	3,679
Retail Stores Totals	140,242	271,857	91,087	152,238	123,997	80,980	134,413	43,764
All Other Outlets	48,870	36,493	126,127	34,961	42,380	34,492	36,861	3,659
Totals All Outlets	189,112	308,350	217,214	187,199	166,377	115,472	171,274	47,423

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, SECOND QUARTER 2000

(Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	59	4,227	166	13,005	GRIDLEY	82	15,424	180	17,653
ALBANY	263	20,832	505	31,368	GROVER BEACH	160	14,611	432	19,125
ALTURAS	76	8,062	170	8,921	GUADALUPE	39	3,632	72	4,223
AMADOR	14	278	28	373	GUSTINE	41	3,274	105	4,112
AMERICAN CANYON	64	29,953	166	32,954	HALF MOON BAY	210	27,379	502	35,248
ANDERSON	183	20,470	395	27,278	HAWAIIAN GARDENS	133	13,659	250	15,315
ANGELS CAMP	100	11,923	190	13,538	HERCULES	117	6,924	255	17,819
ARCATA	255	24,775	629	34,488	HIDDEN HILLS	10	351	47	593
ARVIN	81	4,263	121	10,976	HIGHLAND	221	21,594	501	26,177
ATHERTON	42	481	238	7,432	HILLSBOROUGH	28	165	252	1,691
ATWATER	181	19,432	392	32,854	HOLTVILLE	46	1,911	88	2,931
AVALON	142	15,207	233	16,406	HUGHSON	45	4,507	94	5,806
AVENAL	52	2,373	66	3,017	HURON	55	2,889	77	3,351
BEAUMONT	195	19,482	454	23,765	IMPERIAL	53	10,464	130	20,415
BELL GARDENS	270	26,187	541	34,274	IMPERIAL BEACH	182	10,583	347	12,475
BELMONT	240	56,557	712	95,033	INDIAN WELLS	52	6,706	121	17,316
BELVEDERE	10	556	86	2,017	IONE	39	1,704	93	2,782
BIGGS	11	324	33	352	IRWINDALE	118	18,745	559	74,305
BLUE LAKE	11	766	50	884	ISLETON	28	2,984	55	3,222
BLYTHER	156	28,939	287	33,737	JACKSON	162	20,170	311	23,969
BRADBURY	5	45	21	54	KERMAN	102	17,816	211	22,656
BRAWLEY	176	21,407	327	29,068	KING CITY	135	18,219	256	23,564
BRISBANE	62	18,351	238	57,048	KINGSBURG	88	12,173	209	14,539
BUELTON	95	27,211	224	30,511	LAGUNA WOODS	40	20,123	163	21,254
CALABASAS	229	66,535	776	103,869	LA HABRA HEIGHTS	17	161	86	1,923
CALIFORNIA CITY	66	3,753	133	4,475	LAKEPORT	151	25,273	316	27,382
CALIMESA	59	6,758	137	8,010	LA PALMA	99	35,772	292	58,412
CALIPATRIA	24	2,234	40	2,589	LA QUINTA	197	64,309	436	80,724
CALISTOGA	111	12,960	239	14,211	LATHROP	44	15,101	99	33,623
CANYON LAKE	79	2,221	209	3,023	LEMOORE	138	19,388	278	23,510
CARPINTERIA	178	17,916	597	28,012	LINCOLN	88	11,416	248	20,130
CHOWCHILLA	91	12,743	183	17,024	LINDSAY	84	6,611	174	8,612
CLAYTON	96	8,261	201	9,947	LIVE OAK	39	2,496	83	2,814
CLEARLAKE	125	19,645	262	20,900	LIVINGSTON	60	6,442	108	8,367
CLOVERDALE	75	8,070	193	9,244	LOMA LINDA	157	41,209	359	59,887
COACHELLA	159	27,039	231	34,559	LOMITA	238	23,387	601	28,340
COALINGA	104	13,565	203	17,313	LOOMIS	94	9,501	286	20,931
COLFAX	55	7,509	155	10,368	LOS ALAMITOS	245	35,934	718	61,103
COLUSA	93	17,933	195	22,780	LOS ALTOS HILLS	51	493	225	3,009
CORCORAN	86	9,743	157	18,065	LOYALTON	12	752	30	1,670
CORNING	103	31,214	198	39,675	MAMMOTH LAKES	184	21,574	367	28,191
CORONADO	276	23,403	533	42,999	MARICOPA	10	544	17	677
COTATI	109	15,726	294	26,125	MARINA	156	14,199	374	25,796
CRESCENT CITY	125	14,509	247	17,741	MAYWOOD	179	15,909	329	20,095
CUDAHY	106	15,973	214	28,429	MC FARLAND	44	3,391	77	3,970
DEL MAR	381	23,241	889	30,535	MENDOTA	68	5,078	88	7,705
DEL REY OAKS	12	3,073	44	3,762	MONTAGUE	13	1,069	45	1,158
DESERT HOT SPRINGS	157	14,498	288	16,080	MONTE SERENO	25	363	84	804
DINUBA	159	26,674	311	30,315	MOORPARK	185	21,641	693	44,427
DIXON	137	27,130	339	40,681	MORAGA	202	14,933	427	17,228
DORRIS	14	479	28	562	MORRO BAY	255	25,244	562	29,014
DOS PALOS	52	3,979	107	5,710	MOUNT SHASTA	138	10,434	299	14,337
DUNSMUIR	54	2,338	109	2,474	NEEDLES	71	8,266	144	10,800
EAST PALO ALTO	81	21,725	159	24,935	NEVADA CITY	180	12,734	450	22,555
ESCALON	79	14,396	168	17,044	NEWMAN	69	8,185	118	10,403
ETNA	21	746	55	905	OAKLEY	166	18,056	357	19,329
EXETER	98	10,534	213	12,020	OJAI	210	18,141	616	25,917
FAIRFAX	103	6,558	327	7,913	ORANGE COVE	41	2,324	75	2,976
FARMERSVILLE	64	4,783	112	8,006	ORINDA	275	15,281	655	19,526
FERNDALE	53	2,111	124	2,527	ORLAND	114	12,716	235	15,424
FILLMORE	105	16,894	263	19,472	PACIFICA	244	26,577	733	30,257
FIREBAUGH	57	10,500	90	11,089	PACIFIC GROVE	332	30,198	732	37,445
FORT BRAGG	206	21,418	430	33,188	PALOS VERDES ESTATES	63	2,749	332	6,541
FORT JONES	22	1,670	60	1,814	PARADISE	308	26,347	886	32,273
FORTUNA	143	20,270	343	24,675	PARLIER	51	4,042	97	4,830
FOWLER	38	4,642	97	12,816	PATTERSON	96	13,195	174	17,954
GALT	388	14,560	1,217	23,040	PIEDMONT	73	3,064	212	3,929
GONZALES	65	4,177	108	5,720	PISMO BEACH	240	32,746	434	36,785
GRAND TERRACE	88	6,502	206	11,235	PLYMOUTH	24	2,080	54	2,386
GREENFIELD	76	11,160	136	14,175	POINT ARENA	25	815	47	1,421

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

City	Retail Stores		Total outlets		City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PORT HUENEME	113	12,881	302	16,380	SUTTER CREEK	89	6,886	199	8,027
PORTOLA	49	3,322	101	3,837	TAFT	129	19,491	266	28,110
PORTOLA VALLEY	31	2,146	174	3,813	TEHACHAPI	132	16,265	264	19,520
RANCHO MIRAGE	209	60,762	400	79,160	TEHAMA	3	#	6	28 #
RANCHO PALOS VERDES	155	14,912	707	20,763	TIBURON	114	9,901	382	14,045
RANCHO SANTA MARGARITA	265	54,892	836	71,766	TRINIDAD	18	1,659	57	1,734
REEDLEY	169	24,716	384	31,370	TULELAKE	17	397	30	1,391
RIO DELL	22	1,534	60	1,582	TWENTYNINE PALMS	185	14,699	326	16,286
RIO VISTA	70	14,457	168	16,026	VERNON	121	21,464	847	107,948
RIPON	69	23,019	178	28,128	VILLA PARK	34	3,465	160	4,278
RIVERBANK	105	10,485	224	18,422	WALNUT	243	17,185	1,111	27,325
ROLLING HILLS	6	30	35	165	WASCO	123	11,536	211	15,387
ROLLING HILLS ESTATES	155	26,344	406	30,507	WATERFORD	49	5,025	90	6,578
ROSS	15	352	98	1,263	WEED	54	6,184	123	7,844
ST. HELENA	170	33,780	386	50,012	WESTLAKE VILLAGE	185	42,025	662	61,959
SAN ANSELMO	255	16,443	736	22,459	WESTMORLAND	17	2,068	26	3,669
SAND CITY	59	43,809	133	49,210	WHEATLAND	20	1,877	51	1,997
SANGER	165	27,579	356	41,887	WILLIAMS	50	7,767	101	10,515
SAN JACINTO	249	15,629	565	20,841	WILLITS	151	17,858	309	21,135
SAN JOAQUIN	25	1,313	39	4,103	WILLOWS	91	16,727	191	18,117
SAN JUAN BAUTISTA	93	2,554	189	2,874	WINDSOR	115	24,737	432	48,204
SAN MARINO	103	8,284	380	10,110	WINTERS	50	4,157	124	4,884
SANTA PAULA	224	30,234	567	42,488	WOODLAKE	51	3,150	88	4,407
SARATOGA	285	19,016	832	26,493	WOODSIDE	48	6,949	224	10,234
SAUSALITO	249	24,293	809	37,620	YOUNTVILLE	70	10,241	134	11,305
SEBASTOPOL	227	25,633	589	32,842	YREKA	168	26,125	389	33,226
SHAFTER	85	17,045	167	35,528	YUCAIPA	366	26,480	887	33,769
SHASTA LAKE	73	3,928	209	7,735					
SIERRA MADRE	114	3,664	365	5,564					
SOLEDAD	78	8,048	135	8,861					
SOLVANG	229	17,719	402	22,448					
SOUTH EL MONTE	440	32,362	2,234	82,299					
SOUTH PASADENA	235	27,251	712	33,900					
SUISUN	202	14,924	471	22,651					
SUSANVILLE	132	27,339	303	32,085					

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 second quarter self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 34,036,000 for 1999 and 34,807,600 for 2000.
- b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocated transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

Notes concerning permits:

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

Table 3 to Table 5 Conversion Chart

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