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Taxable Sales In California (Sales & Use Tax)

2000 Third Quarter

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

The following factors should be considered when using these data:

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

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

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

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TAXABLE SALES IN CALIFORNIA

THIRD QUARTER 2000

Taxable sales in California continued to grow during the third quarter of 2000. Transactions subject to sales and use taxes totaled \$112.5 billion, an increase of \$12.0 billion, or 12.0 percent, over the third quarter of 1999.

The average price of taxable commodities increased slightly for the quarter. As a result, real taxable sales growth was 10.2 percent, less than current-dollar growth. The California Taxable Sales Deflator measured the quarterly inflation rate as 1.6 percent.

Retail stores reported taxable sales of \$72.7 billion, a 12.0 percent increase over the same period in 1999. Taxable transactions by business and personal service establishments grew 11.1 percent to reach \$5.7 billion. Taxable sales by establishments included in the "All Other Outlets" category totaled \$34.0 billion, 12.1 percent higher than third quarter 1999.

Stores featuring durable goods outperformed stores dealing mainly in nondurable goods, but by only a slight margin. Sales of durable goods grew by 12.9 percent over the third quarter of 1999, while sales of nondurable goods grew by 11.2 percent.

In the durable goods category, new car dealers experienced a slower but still-strong quarter. Their taxable sales totaled \$12.3 billion, an increase of 16.5 percent from the third quarter of 1999.

The Department of Motor Vehicles reported another quarterly increase in new vehicle registrations. Combined registration of new cars and trucks grew 7.1 percent to 547,201. New car registrations rose 6.3 percent to 439,475, while new truck registration rose 10.6 percent to 107,726.

Strong demand continued in the housing market, producing robust growth in related taxable sales. Building material dealers experienced their ninth consecutive quarter of sales growth, with taxable sales rising 10.9 percent to reach \$6.0 billion. Construction contractors' taxable transactions grew by 10.0 percent to \$4.9 billion. Household and home furnishing stores also showed continuing strong sales growth, with receipts expanding 17.4 percent to total \$2.3 billion.

Gasoline consumption during the third quarter of 2000 remained high at 3.8 billion gallons, a 1.7 percent increase over the third quarter of 1999. The average price per gallon of gasoline was \$1.635, an substantial 18.0 percent increase. Service stations' quarterly taxable sales totaled \$6.8 billion, a jump of 22.4 percent.

General merchandise stores—a category that includes department stores and discount mass-merchandise stores—posted sales of \$9.5 billion, an increase of 7.5 percent over the third quarter of 1999. Restaurants continued to show strong growth with sales of \$9.2 billion for the quarter, an increase of 10.2 percent.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, THIRD 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	\$897,669	.80	9.6	24.14	26.03
Men's apparel	3,520	263,927	.23	-46.1	14.44	7.65
Family apparel	11,997	1,424,958	1.27	45.1	28.93	41.33
Shoes	4,522	541,708	.48	7.5	14.85	15.71
Apparel stores group	29,646	3,128,262	2.78	11.9	82.36	90.73
General merchandise stores	7,853	9,460,021	8.41	7.5	259.23	274.36
Drug stores	4,353	1,287,213	1.14	7.3	35.35	37.33
General merchandise group	12,206	10,747,234	9.55	7.5	294.59	311.69
Gifts, art goods, and novelties	10,701	420,341	.37	10.7	11.19	12.19
Sporting goods	6,207	861,484	.77	8.7	23.35	24.99
Florists	5,161	208,256	.19	5.9	5.79	6.04
Photographic equipment and supplies	965	120,422	.11	6.2	3.34	3.49
Musical instruments	3,107	406,932	.36	0.0	11.99	11.80
Stationery and books	8,481	1,084,229	.96	7.7	29.66	31.45
Jewelry	8,016	450,255	.40	17.3	11.31	13.06
Office, store, and school supplies	15,096	4,043,095	3.59	13.1	105.39	117.26
Other specialties	95,431	3,604,525	3.20	11.4	95.36	104.54
Specialty stores group	153,165	11,199,539	9.96	11.0	297.38	324.81
Food stores selling all types of liquor	5,586	2,971,234	2.64	4.9	83.47	86.17
All other food stores	18,713	1,642,896	1.46	11.0	43.60	47.65
Food stores group	24,299	4,614,130	4.10	7.0	127.06	133.82
Eating places: no alcoholic beverages	44,514	4,017,065	3.57	9.0	108.65	116.50
Eating places: beer and wine	19,242	2,342,966	2.08	10.3	62.61	67.95
Eating and drinking: all types of liquor	10,842	2,827,639	2.51	12.1	74.36	82.01
Eating and drinking group	74,598	9,187,670	8.17	10.2	245.62	266.46
Household and home furnishings	21,870	2,338,789	2.08	17.4	58.71	67.83
Household appliance dealers	3,637	1,048,794	.93	7.8	28.67	30.42
Household group	25,507	3,387,583	3.01	14.2	87.38	98.25
Lumber and building materials	3,807	4,183,620	3.72	7.8	114.38	121.33
Hardware stores	2,158	728,355	.65	19.1	18.03	21.12
Plumbing and electrical supplies	1,773	792,617	.70	25.7	18.59	22.99
Paint, glass, and wallpaper	1,582	269,571	.24	2.8	7.73	7.82
Building material group	9,320	5,974,163	5.31	10.9	158.73	173.26
New motor vehicle dealers	2,516	12,338,168	10.97	16.5	312.00	357.84
Used motor vehicle dealers	7,443	1,407,152	1.25	15.5	35.91	40.81
Automotive supplies and parts	12,292	1,241,169	1.10	7.1	34.15	36.00
Service stations	9,106	6,764,542	6.01	22.4	162.83	196.19
Automotive group	31,357	21,751,031	19.34	17.6	544.88	630.83
Packaged liquor stores	4,845	531,933	.47	7.0	14.65	15.43
Second-hand merchandise	6,825	122,775	.11	2.3	3.54	3.56
Farm implement dealers	1,208	602,800	.54	-0.9	17.92	17.48
Farm and garden supply stores	3,601	524,282	.47	1.9	15.17	15.21
Fuel and ice dealers	738	113,623	.10	16.6	2.87	3.30
Mobile homes, trailers, and campers	812	259,494	.23	9.0	7.01	7.53
Boat, motorcycle, and plane dealers	2,287	580,187	.52	22.1	14.00	16.83
All other retail stores group	20,316	2,735,094	2.43	7.2	75.16	79.32
Retail Stores Totals	380,414	72,724,706	64.65	12.0	1,913.16	2,109.19
Business and Personal Services	102,626	5,701,065	5.07	11.1	151.26	165.34
All Other Outlets	475,877	34,064,115	30.28	12.1	895.75	987.94
Totals All Outlets	958,917	\$112,489,886	100.00	12.0	2,960.17	3,262.47
HISTORICAL DATA						
Comparable data for retail stores:						
1995	337,374	49,360,754	64.46	4.6	1,539.49	
1996	339,587	51,602,766	63.73	4.5	1,593.51	
1997	342,228	54,809,162	63.31	6.2	1,663.05	
1998	345,609	58,266,755	63.77	6.3	1,739.62	
1999	364,896	64,921,215	64.63	11.4	1,913.16	
Comparable data for all outlets:						
1995	983,574	76,580,522		5.8	2,388.44	
1996	974,756	80,964,848		5.7	2,500.23	
1997	965,223	86,574,215		7.1	2,626.88	
1998	954,088	91,373,547		5.5	2,728.06	
1999	957,152	100,450,411		9.9	2,960.17	

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TABLE 2. TAXABLE SALES, BY COUNTY, THIRD 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	\$5,148,997	\$156,151	\$763,027	\$6,068,175	16.2
Alpine	--	69	69	--	1,831	3,572	5,403	-13.7
Amador	704	758	1,462	36,209	49,950	8,763	94,922	15.0
Butte	3,903	1,958	5,861	397,131	84,836	48,968	530,935	9.1
Calaveras	190	1,326	1,516	14,005	39,008	9,131	62,144	5.1
Colusa	296	201	497	32,121	17,930	7,898	57,949	-3.9
Contra Costa	19,851	2,823	22,674	2,569,985	181,806	366,347	3,118,138	12.2
Del Norte	247	416	663	19,377	19,511	10,837	49,725	14.6
El Dorado	1,540	3,951	5,491	156,027	147,231	56,293	359,551	9.4
Fresno	15,505	3,082	18,587	1,735,429	232,074	217,982	2,185,485	9.1
Glenn	426	280	706	31,124	20,441	7,272	58,837	2.8
Humboldt	2,672	1,849	4,521	241,151	69,597	35,179	345,927	6.6
Imperial	3,452	398	3,850	246,421	31,431	44,096	321,948	2.2
Inyo	396	377	773	35,896	26,046	9,707	71,649	6.9
Kern	8,752	5,609	14,361	1,071,274	458,768	235,841	1,765,883	7.7
Kings	1,603	395	1,998	172,542	27,690	35,428	235,660	11.6
Lake	578	1,064	1,642	49,254	43,977	12,527	105,758	5.0
Lassen	303	439	742	32,488	14,565	13,785	60,838	3.2
Los Angeles	254,858	13,573	268,431	22,982,716	952,615	2,814,122	26,749,453	9.3
Madera	1,070	1,637	2,707	115,278	86,496	30,859	232,633	7.2
Marin	9,233	1,843	11,076	861,749	72,659	87,391	1,021,799	10.3
Mariposa	--	684	684	--	36,191	4,620	40,811	0.9
Mendocino	1,527	2,022	3,549	137,666	108,600	21,344	267,610	10.5
Merced	2,847	878	3,725	321,032	74,306	51,238	446,576	6.5
Modoc	170	198	368	9,830	5,378	7,204	22,412	21.6
Mono	367	258	625	35,404	14,376	10,756	60,536	13.5
Monterey	7,987	3,093	11,080	981,938	174,064	158,855	1,314,857	15.0
Napa	3,267	1,098	4,365	347,993	117,105	49,177	514,275	10.4
Nevada	1,787	2,144	3,931	153,347	77,996	40,552	271,895	7.4
Orange	90,126	2,590	92,716	9,928,309	205,287	1,145,647	11,279,243	10.7
Placer	5,046	3,369	8,415	860,732	269,582	151,250	1,281,564	17.7
Plumas	101	943	1,044	4,092	42,381	13,456	59,929	11.6
Riverside	29,046	6,107	35,153	3,241,459	448,567	397,121	4,087,147	12.1
Sacramento	15,157	15,084	30,241	1,768,765	1,935,389	517,521	4,221,675	9.4
San Benito	908	349	1,257	78,807	39,019	14,450	132,276	14.7
San Bernardino	33,199	6,962	40,161	4,051,675	321,979	469,723	4,843,377	13.4
San Diego	69,880	9,718	79,598	7,890,138	415,213	913,353	9,218,704	10.5
San Francisco	29,024	--	29,024	3,543,015	--	--	3,543,015	13.4
San Joaquin	9,323	2,159	11,482	1,244,527	287,126	190,546	1,722,199	15.1
San Luis Obispo	6,359	2,922	9,281	548,091	157,740	97,511	803,342	19.5
San Mateo	19,723	1,450	21,173	2,850,725	292,957	432,507	3,576,189	16.8
Santa Barbara	9,245	4,033	13,278	844,231	265,705	138,066	1,248,002	10.0
Santa Clara	46,395	1,767	48,162	8,125,235	85,852	1,389,384	9,600,471	23.7
Santa Cruz	4,520	4,201	8,721	498,138	190,710	72,012	760,860	9.6
Shasta	3,467	2,089	5,556	412,916	75,064	62,670	550,650	12.9
Sierra	30	101	131	1,739	1,961	2,465	6,165	8.8
Siskiyou	1,263	681	1,944	67,959	15,003	23,145	106,107	8.9
Solano	7,688	440	8,128	1,000,459	34,124	102,986	1,137,569	12.5
Sonoma	10,755	5,536	16,291	1,340,950	282,666	161,016	1,784,632	14.0
Stanislaus	7,997	1,956	9,953	920,679	298,032	125,014	1,343,725	11.9
Sutter	1,295	644	1,939	157,244	115,988	21,969	295,201	35.2
Tehama	772	797	1,569	95,769	12,617	12,148	120,534	6.4
Trinity	--	571	571	--	15,307	2,825	18,132	-11.1
Tulare	5,904	2,317	8,221	618,592	111,096	79,562	809,250	7.1
Tuolumne	552	1,610	2,162	48,859	72,823	15,579	137,261	10.3
Ventura	20,551	1,726	22,277	1,966,232	103,724	222,586	2,292,542	8.3
Yolo	3,320	421	3,741	519,208	51,274	77,421	647,903	19.5
Yuba	447	762	1,209	41,103	46,193	17,194	104,490	11.3
Statewide	--	--	8,699	--	--	315,948	315,948	-36.3
TOTAL	814,522	135,696	958,917	\$90,606,032	\$9,536,008	\$12,347,846	\$112,489,886	12.0
HISTORICAL DATA								
1995	823,214	151,831	983,574	\$61,264,690	\$6,790,103	\$8,382,958	\$76,437,751	5.7
1996	817,610	148,506	974,756	64,558,781	7,077,583	9,208,306	80,844,670	5.8
1997	813,970	142,559	965,223	69,480,588	7,361,411	9,732,216	86,574,215	7.1
1998	803,460	141,528	954,088	73,492,095	7,843,422	10,038,030	91,373,547	5.5
1999	810,201	138,112	957,152	80,811,040	8,668,122	10,971,249	100,450,411	9.9

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

(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA	BUTTE	CONTRA COSTA	EL DORADO	FRESNO	HUMBOLDT	IMPERIAL	KERN
<i>Retail Stores</i>								
Women's apparel	31,304	3,138	21,969	1,494	12,083	1,820	2,459	7,177
Men's apparel	7,617	707	6,390	308	2,632	378	139	1,912
Family apparel	55,015	4,219	36,766	4,703	25,084	2,795	5,882	15,935
Shoes	24,408	1,571	14,722	777	7,362	1,322	2,060	6,545
Apparel stores group	118,344	9,635	79,847	7,282	47,161	6,315	10,540	31,569
General merchandise stores	387,015	68,301	334,492	15,502	207,466	36,159	56,956	159,922
Drug stores	71,023	7,120	47,291	7,613	26,495	6,466	1,848	17,148
General merchandise group	458,038	75,421	381,783	23,115	233,961	42,625	58,804	177,070
Gifts, art goods, and novelties	16,859	813	11,188	1,351	5,383	2,302	165	2,779
Sporting goods	44,714	5,594	28,182	4,655	14,533	4,356	1,167	7,665
Florists	8,787	1,227	5,595	701	5,034	1,038	447	3,247
Photographic equipment and supplies	3,920	318	1,867	92	1,576	553	#	439
Musical instruments	22,111	1,772	14,379	451	4,972	1,329	180	2,383
Stationery and books	62,889	7,160	24,154	1,949	17,753	2,862	1,239	13,851
Jewelry	15,576	1,455	13,138	1,105	7,090	987	988	5,130
Office, store, and school supplies	230,947	11,191	98,791	4,875	55,983	5,646	4,352	24,436
Other specialties	195,482	14,618	102,876	8,115	54,773	7,208	4,301	34,122
Specialty stores group	601,285	44,148	300,170	23,294	167,097	26,281	12,839	94,052
Food stores selling all types of liquor	127,039	21,262	101,434	22,607	48,895	17,637	5,237	51,716
All other food stores	54,039	15,103	33,545	8,971	79,844	4,886	13,625	58,383
Food stores group	181,078	36,365	134,979	31,578	128,739	22,523	18,862	110,099
Eating places: no alcoholic beverages	152,833	20,177	86,073	15,694	74,551	10,364	13,748	67,857
Eating places: beer and wine	115,823	10,683	63,703	12,309	39,170	11,734	4,552	28,895
Eating and drinking: all types of liquor	105,375	8,878	63,040	13,127	37,868	5,646	1,899	25,281
Eating and drinking group	374,031	39,738	212,816	41,130	151,589	27,744	20,199	122,033
Household and home furnishings	141,690	6,955	79,031	5,344	35,257	3,447	1,927	20,669
Household appliance dealers	65,513	8,268	32,611	1,904	16,998	1,586	1,477	13,476
Household group	207,203	15,223	111,642	7,248	52,255	5,033	3,404	34,145
Lumber and building materials	209,966	28,555	147,801	16,578	68,544	12,855	7,008	52,907
Hardware stores	39,594	3,721	22,313	3,936	14,501	5,536	4,764	4,350
Plumbing and electrical supplies	57,075	3,080	30,236	2,867	17,692	1,529	1,320	11,895
Paint, glass, and wallpaper	14,547	2,644	9,266	1,767	5,274	1,883	251	3,329
Building material group	321,182	38,000	209,616	25,148	106,011	21,803	13,343	72,481
New motor vehicle dealers	725,473	48,584	392,075	32,647	260,483	32,278	26,503	189,375
Used motor vehicle dealers	76,686	4,492	21,860	3,398	52,137	8,157	4,434	23,670
Automotive supplies and parts	48,027	12,901	49,947	6,229	36,323	6,850	7,952	31,956
Service stations	287,289	31,189	216,165	29,097	128,158	32,532	20,340	152,562
Automotive group	1,137,475	97,166	680,047	71,371	477,101	79,817	59,229	397,563
Packaged liquor stores	32,548	2,852	15,879	2,903	13,664	1,293	800	6,306
Second-hand merchandise	4,439	1,361	2,852	1,204	2,287	1,358	324	1,507
Farm implement dealers	60,297	13,381	1,906	63	37,776	2,162	8,560	27,680
Farm and garden supply stores	14,949	5,047	15,763	2,286	51,703	3,911	5,667	26,188
Fuel and ice dealers	1,603	867	1,390	1,751	4,590	910	155	1,233
Mobile homes, trailers, and campers	13,025	5,052	2,680	248	15,584	574	442	8,295
Boat, motorcycle, and plane dealers	35,113	3,891	15,825	1,981	7,469	2,897	911	5,873
All other retail stores group	161,974	32,451	56,295	10,436	133,073	13,105	16,859	77,082
Retail Stores Totals	3,560,610	388,147	2,167,195	240,602	1,496,987	245,246	214,079	1,116,094
Business and Personal Services	306,677	23,197	137,885	20,115	88,066	15,116	13,484	73,796
All Other Outlets	2,200,888	119,591	813,058	98,834	600,432	85,565	94,385	575,993
Totals All Outlets	6,068,175	530,935	3,118,138	359,551	2,185,485	345,927	321,948	1,765,883
HISTORICAL DATA								
Comparable data for retail stores:								
1995	2,262,320	292,927	1,411,024	182,511	1,153,379	190,443	155,013	849,422
1996	2,377,885	298,479	1,470,077	185,540	1,164,792	200,020	152,596	863,069
1997	2,568,257	304,849	1,663,393	189,375	1,202,915	203,458	161,797	898,211
1998	2,717,769	325,539	1,817,008	194,894	1,264,883	211,932	175,502	944,897
1999	3,036,576	355,710	1,924,770	219,977	1,376,149	231,573	201,908	1,012,192
Comparable data for all outlets:								
1995	3,930,360	386,505	2,092,815	254,744	1,656,832	272,393	234,436	1,293,804
1996	4,301,904	407,845	2,127,667	261,063	1,697,625	284,155	234,819	1,332,864
1997	4,769,761	415,688	2,338,997	273,044	1,786,828	288,002	249,260	1,424,978
1998	4,899,624	450,221	2,573,731	281,597	1,875,598	299,324	259,131	1,492,143
1999	5,222,209	486,781	2,779,471	328,557	2,003,096	324,362	315,050	1,638,924

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

Type of business	KINGS	LOS ANGELES	MARIN	MENDOCINO	MERCED	MONTEREY	NAPA	NEVADA
<i>Retail Stores</i>								
Women's apparel	1,010	251,804	10,700	1,787	1,598	11,623	3,814	1,590
Men's apparel	#	76,635	2,207	#	#	2,235	1,997	559
Family apparel	2,336 #	384,372	16,392	756 #	2,705 #	19,515	8,679	2,378
Shoes	900	163,309	3,253	371	1,084	7,426	2,945	830
Apparel stores group	4,246	876,120	32,552	2,914	5,387	40,799	17,435	5,357
General merchandise stores	28,300	2,132,888	93,337	21,775	56,166	120,629	21,874	11,487
Drug stores	2,501	331,505	19,538	4,420	3,864	18,654	4,815	6,386
General merchandise group	30,801	2,464,393	112,875	26,195	60,030	139,283	26,689	17,873
Gifts, art goods, and novelties	358	110,198	5,781	2,154	718	9,008	1,491	2,297
Sporting goods	855	181,653	12,244	1,613	2,011	7,676	3,650	2,578
Florists	337	53,759	1,523	156	916	2,586	947	670
Photographic equipment and supplies	---	43,749	964	#	104	1,495	#	77
Musical instruments	440	107,662	4,945	529	720	2,947	1,111	634
Stationery and books	1,260	371,642	19,180	1,958	1,718	10,734	1,509	2,156
Jewelry	929	105,113	5,158	461	1,324	7,967	2,158	1,017
Office, store, and school supplies	2,784	925,103	31,476	4,157	5,981	19,575	7,930	5,456
Other specialties	3,340	979,043	42,665	6,501 #	6,748	50,406	12,597 #	6,381
Specialty stores group	10,303	2,877,922	123,936	17,529	20,240	112,394	31,393	21,266
Food stores selling all types of liquor	5,608	697,766	33,743	13,889	11,608	33,222	18,516	14,877
All other food stores	11,148	327,769	12,266	7,772	19,084	36,230	7,387	5,990
Food stores group	16,756	1,025,535	46,009	21,661	30,692	69,452	25,903	20,867
Eating places: no alcoholic beverages	12,367	1,231,441	25,001	10,059	17,391	34,748	15,104	7,612
Eating places: beer and wine	4,793	535,485	33,252	8,562	8,563	45,319	20,834	7,298
Eating and drinking: all types of liquor	1,356	715,132	39,190	5,611	5,195	47,139	18,128	5,782
Eating and drinking group	18,516	2,482,058	97,443	24,232	31,149	127,206	54,066	20,692
Household and home furnishings	3,022	539,369	32,352	2,868	4,267	23,359	9,105	6,261
Household appliance dealers	846	275,108	14,226	986	3,158	14,404	1,577	2,661
Household group	3,868	814,477	46,578	3,854	7,425	37,763	10,682	8,922
Lumber and building materials	1,445	823,105	50,518	20,763	15,622	51,459	48,557	24,332
Hardware stores	3,124	198,715	10,988	6,914	3,126	11,300	4,111	4,327
Plumbing and electrical supplies	201	167,216	8,781	1,032	564	12,541	1,087	3,648
Paint, glass, and wallpaper	547	69,529	5,130	1,232	1,110	3,383	2,204	1,456
Building material group	5,317	1,258,565	75,417	29,941	20,422	78,683	55,959	33,763
New motor vehicle dealers	20,550	3,002,093	134,968	21,873	40,411	142,750	31,892	14,688
Used motor vehicle dealers	3,315	341,676	5,898	1,572	7,852	15,285	1,957	4,535
Automotive supplies and parts	5,347	268,951	7,211	5,788	9,119	15,960	5,149	3,485
Service stations	18,819	1,814,772	48,791	22,371	48,135	62,805	21,985	17,415
Automotive group	48,031	5,427,492	196,868	51,604	105,517	236,800	60,983	40,123
Packaged liquor stores	1,406	143,473	5,830	993	2,234	7,960	8,340	673
Second-hand merchandise	229	23,694	1,406	571	513	835	175	364
Farm implement dealers	10,971	72,374	424	4,294	8,292	16,158	4,034	1,144
Farm and garden supply stores	12,021 †	48,110	4,938 †	2,228	7,644	16,155	3,279 †	1,340
Fuel and ice dealers	†	10,909	†	1,576	744	1,053	†	1,422
Mobile homes, trailers, and campers	#	24,051	#	962	1,077	2,182	1,269	1,433
Boat, motorcycle, and plane dealers	981 #	98,996	4,199 #	3,226	1,785	6,293	2,652	755
All other retail stores group	25,608	421,607	16,797	13,850	22,289	50,636	19,749	7,131
Retail Stores Totals	163,446	17,648,169	748,475	191,780	303,151	893,016	302,859	175,994
Business and Personal Services	10,720	1,335,884	54,555	12,727	18,688	94,586	27,734	13,063
All Other Outlets	61,494	7,765,400	218,769	63,103	124,737	327,255	183,682	82,838
Totals All Outlets	235,660	26,749,453	1,021,799	267,610	446,576	1,314,857	514,275	271,895
HISTORICAL DATA								
Comparable data for retail stores:								
1995	141,675	12,777,325	500,505	131,921	220,323	596,228	177,322	126,340
1996	134,107	13,293,441	521,838	140,931	225,829	616,553	199,053	133,589
1997	131,809	13,841,599	566,417	148,331	245,626	660,169	215,702	137,393
1998	134,665	14,472,174	617,979	158,436	252,459	715,836	237,446	142,116
1999	149,479	15,914,951	676,676	173,883	279,648	786,497	277,945	165,089
Comparable data for all outlets:								
1995	200,499	19,798,679	696,006	191,736	305,128	848,686	311,190	180,136
1996	202,291	20,728,661	732,950	196,193	326,116	906,640	322,754	193,232
1997	191,593	21,733,051	782,306	210,503	353,834	976,574	352,872	203,795
1998	189,942	22,776,657	857,119	221,593	386,841	1,040,710	391,630	211,918
1999	211,228	24,469,380	926,547	242,278	419,178	1,143,455	465,685	253,202

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

Type of business	ORANGE	PLACER	RIVERSIDE	SACRAMENTO	SAN BERNARDINO	SAN DIEGO	SAN FRANCISCO	SAN JOAQUIN
<i>Retail Stores</i>								
Women's apparel	110,162	5,998	35,286	30,053	30,609	81,526	61,684	7,438
Men's apparel	32,317	1,635	12,413	9,758	6,988	25,311	18,290	2,115
Family apparel	149,788	12,002	50,694	37,918	57,928	143,794	92,391	11,666
Shoes	42,989	2,797	19,531	19,646	26,196	47,047	26,560	7,667
Apparel stores group	335,256	22,432	117,924	97,375	121,721	297,678	198,925	28,886
General merchandise stores	907,431	104,714	409,752	414,013	467,872	925,688	233,096	161,349
Drug stores	106,477	11,156	42,013	38,632	33,392	101,293	50,175	18,461
General merchandise group	1,013,908	115,870	451,765	452,645	501,264	1,026,981	283,271	179,810
Gifts, art goods, and novelties	44,037	5,519	9,156	12,849	11,870	33,829	44,909	2,743
Sporting goods	98,069	16,752	26,173	33,837	29,826	86,832	28,454	9,049
Florists	21,132	2,593	6,745	7,753	6,932	21,196	8,479	2,467
Photographic equipment and supplies	13,038	513	1,265	2,799	1,303	10,179	11,582	1,042
Musical instruments	34,011	2,353	6,484	17,745	10,935	31,955	28,937	3,417
Stationery and books	86,070	7,808	15,578	38,442	43,929	98,155	52,558	6,592
Jewelry	45,981	3,267	11,072	15,203	12,665	42,235	47,121	4,044
Office, store, and school supplies	447,322	41,207	88,599	194,992	177,678	286,547	178,490	43,272
Other specialties	461,595	31,485	114,360	118,409	190,622	286,346	159,545	34,798
Specialty stores group	1,251,255	111,497	279,432	442,029	485,760	897,274	560,075	107,424
Food stores selling all types of liquor	257,265	36,797	146,371	122,800	137,982	245,697	77,767	53,135
All other food stores	116,708	18,370	66,638	66,090	92,930	143,222	23,294	36,060
Food stores group	373,973	55,167	213,009	188,890	230,912	388,919	101,061	89,195
Eating places: no alcoholic beverages	399,168	31,192	176,115	135,788	206,064	404,326	109,187	55,844
Eating places: beer and wine	227,626	25,843	68,268	74,322	67,369	147,867	142,176	23,374
Eating and drinking: all types of liquor	291,920	31,628	70,611	85,462	69,727	309,796	280,346	23,123
Eating and drinking group	918,714	88,663	314,994	295,572	343,160	861,989	531,709	102,341
Household and home furnishings	253,565	23,347	83,828	95,677	63,043	222,858	130,144	17,937
Household appliance dealers	118,492	3,424	30,540	47,027	29,161	87,759	25,864	12,821
Household group	372,057	26,771	114,368	142,704	92,204	310,617	156,008	30,758
Lumber and building materials	393,758	51,616	232,067	185,802	231,093	415,908	38,971	62,278
Hardware stores	50,206	4,956	20,395	20,205	18,139	46,065	14,126	12,743
Plumbing and electrical supplies	64,571	9,771	48,630	31,756	12,480	76,672	22,713	21,194
Paint, glass, and wallpaper	19,281	4,815	6,718	11,944	11,378	10,029	8,686	5,614
Building material group	527,816	71,158	307,810	249,707	273,090	548,674	84,496	101,829
New motor vehicle dealers	1,108,438	277,479	554,169	479,196	504,617	1,049,833	100,569	206,297
Used motor vehicle dealers	166,008	9,644	58,422	62,278	104,114	147,636	4,568	23,229
Automotive supplies and parts	85,797	10,271	68,170	54,960	79,431	94,342	12,223	29,421
Service stations	578,838	64,276	300,658	222,931	385,874	548,940	151,754	140,141
Automotive group	1,939,081	361,670	981,419	819,365	1,074,036	1,840,751	269,114	399,088
Packaged liquor stores	40,955	1,451	13,997	18,301	14,972	41,197	19,424	7,521
Second-hand merchandise	14,176	825	3,664	5,993	4,106	16,325	6,874	2,628
Farm implement dealers	25,454	3,075	37,365	20,090	16,973	32,643	†	26,852
Farm and garden supply stores	30,727	5,920	18,137	12,559	11,434	21,262	2,823 †	21,082
Fuel and ice dealers	2,795	3,837	939	5,416	2,710	2,457	---	4,063
Mobile homes, trailers, and campers	21,590	4,758	23,040	11,222	23,630	18,069	---	13,705
Boat, motorcycle, and plane dealers	56,217	23,887	28,723	25,837	35,155	55,463	9,190	14,832
All other retail stores group	191,914	43,753	125,865	99,418	108,980	187,416	38,311	90,683
Retail Stores Totals	6,923,974	896,981	2,906,586	2,787,705	3,231,127	6,360,299	2,222,970	1,130,014
Business and Personal Services	676,043	54,260	184,305	181,407	167,265	520,713	301,017	60,978
All Other Outlets	3,679,226	330,323	996,256	1,252,563	1,444,985	2,337,692	1,019,028	531,207
Totals All Outlets	11,279,243	1,281,564	4,087,147	4,221,675	4,843,377	9,218,704	3,543,015	1,722,199
HISTORICAL DATA								
Comparable data for retail stores:								
1995	4,587,159	463,276	1,781,881	1,896,687	2,160,531	4,145,495	1,598,657	724,898
1996	4,855,031	499,260	1,886,449	1,985,419	2,202,878	4,324,666	1,725,091	753,367
1997	5,306,556	556,659	2,038,181	2,073,194	2,324,114	4,681,893	1,731,680	806,061
1998	5,653,518	617,561	2,236,567	2,210,418	2,507,628	5,091,895	1,732,469	860,017
1999	6,278,974	750,100	2,574,453	2,524,837	2,871,093	5,659,454	1,961,339	982,888
Comparable data for all outlets:								
1995	7,517,994	659,989	2,488,680	2,886,643	3,178,423	6,062,488	2,431,254	1,099,618
1996	8,216,936	708,505	2,648,118	3,010,864	3,253,660	6,369,974	2,636,763	1,140,526
1997	8,825,914	798,721	2,888,303	3,229,287	3,503,531	7,029,951	2,739,097	1,238,406
1998	9,362,744	903,830	3,178,162	3,483,017	3,860,390	7,592,282	2,848,606	1,341,735
1999	10,185,980	1,089,088	3,647,531	3,859,770	4,271,022	8,340,205	3,123,303	1,496,482

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

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO	SAN MATEO	SANTA BARBARA	SANTA CLARA	SANTA CRUZ	SHASTA	SOLANO	SONOMA
<i>Retail Stores</i>								
Women's apparel	6,863	21,274	13,785	58,421	8,892	3,334	8,444	10,914
Men's apparel	1,484	4,568	2,017	19,709	1,631	1,012	4,575	2,394
Family apparel	10,983	44,620	9,565	101,148	7,707	3,769	14,569	17,174
Shoes	3,921	12,615	5,087	36,466	2,704	2,422	7,716	8,083
Apparel stores group	23,251	83,077	30,454	215,744	20,934	10,537	35,304	38,565
General merchandise stores	53,146	248,565	128,254	588,858	65,084	58,004	128,695	144,281
Drug stores	12,569	43,255	21,955	86,042	18,144	4,832	9,749	25,104
General merchandise group	65,715	291,820	150,209	674,900	83,228	62,836	138,444	169,385
Gifts, art goods, and novelties	6,455	10,804	6,659	21,981	5,515	1,054	1,770	6,608
Sporting goods	11,839	31,278	13,720	65,294	8,797	3,549	8,862	17,226
Florists	1,578	6,345	4,070	13,289	1,084	447	2,888	2,534
Photographic equipment and supplies	504	1,909	3,775	10,212	838	391	297	1,898
Musical instruments	2,301	8,256	3,978	34,417	3,588	895	2,164	5,206
Stationery and books	5,843	25,616	11,166	72,693	9,964	2,344	4,304	16,680
Jewelry	1,791	12,366	4,464	47,165	3,451	976	3,545	5,033
Office, store, and school supplies	14,628	180,921	30,049	616,810	22,051	8,283	29,454	50,195
Other specialties	17,510	106,701	32,944	238,392	22,931	11,609	36,586	40,944
Specialty stores group	62,449	384,196	110,825	1,120,253	78,219	29,548	89,870	146,324
Food stores selling all types of liquor	26,398	74,696	34,919	147,774	23,019	19,431	37,736	60,588
All other food stores	16,241	25,077	24,071	64,420	16,428	15,767	15,976	27,717
Food stores group	42,639	99,773	58,990	212,194	39,447	35,198	53,712	88,305
Eating places: no alcoholic beverages	26,836	75,958	43,025	194,080	21,806	15,112	47,085	41,412
Eating places: beer and wine	34,593	70,859	49,126	198,882	34,566	10,498	18,914	44,192
Eating and drinking: all types of liquor	24,775	107,555	39,531	183,262	24,427	10,337	19,411	37,257
Eating and drinking group	86,204	254,372	131,682	576,224	80,799	35,947	85,410	122,861
Household and home furnishings	16,704	83,742	35,208	213,299	15,824	6,571	16,938	37,350
Household appliance dealers	5,977	40,959	13,732	88,792	9,658	6,374	11,216	16,929
Household group	22,681	124,701	48,940	302,091	25,482	12,945	28,154	54,279
Lumber and building materials	35,035	144,089	65,005	247,412	44,847	26,822	58,830	75,317
Hardware stores	10,364	25,389	11,252	58,047	13,708	4,585	3,730	23,819
Plumbing and electrical supplies	8,126	20,734	15,155	43,723	4,739	4,998	9,391	29,373
Paint, glass, and wallpaper	4,105	8,263	2,956	18,405	3,064	1,814	2,445	6,717
Building material group	57,630	198,475	94,368	367,587	66,358	38,219	74,396	135,226
New motor vehicle dealers	77,726	442,404	126,218	941,279	75,793	47,324	174,196	241,515
Used motor vehicle dealers	11,360	23,842	7,432	63,330	6,028	10,266	9,994	19,898
Automotive supplies and parts	9,470	24,137	13,820	58,723	9,097	12,599	15,370	22,484
Service stations	58,158	220,294	66,814	389,827	40,716	34,984	77,169	96,127
Automotive group	156,714	710,677	214,284	1,453,159	131,634	105,173	276,729	380,024
Packaged liquor stores	7,599	15,968	9,276	34,546	8,450	2,693	3,968	9,872
Second-hand merchandise	1,116	4,423	1,563	4,240	969	957	1,870	1,796
Farm implement dealers	5,113	4,133	12,252	17,286	1,374	3,610	5,718	16,193
Farm and garden supply stores	10,243	12,962	16,185	23,976	10,390	2,973	2,859	12,363
Fuel and ice dealers	870	974	933	2,081	1,192	1,192	8,551	2,523
Mobile homes, trailers, and campers	3,853	1,276	1,745	19,595	1,132	6,029	659	7,510
Boat, motorcycle, and plane dealers	6,142	7,302	4,467	38,437	9,154	9,178	9,736	15,457
All other retail stores group	34,936	47,038	46,421	140,161	32,661	26,632	33,361	65,714
Retail Stores Totals	552,219	2,194,129	886,173	5,062,313	558,762	357,035	815,380	1,200,683
Business and Personal Services	31,023	154,984	67,540	517,501	40,039	28,176	55,957	80,384
All Other Outlets	220,100	1,227,076	294,289	4,020,657	162,059	165,439	266,232	503,565
Totals All Outlets	803,342	3,576,189	1,248,002	9,600,471	760,860	550,650	1,137,569	1,784,632
HISTORICAL DATA								
Comparable data for retail stores:								
1995	356,937	1,382,267	621,155	3,096,225	374,788	273,555	544,608	776,151
1996	384,490	1,493,857	643,829	3,325,500	389,868	276,313	557,408	818,807
1997	416,796	1,584,067	693,607	3,603,252	425,027	290,860	584,492	882,826
1998	442,039	1,668,983	732,215	3,769,946	458,966	303,255	635,846	944,087
1999	491,406	1,914,406	813,776	4,278,426	516,229	329,867	723,858	1,062,831
Comparable data for all outlets:								
1995	512,818	2,242,005	859,214	5,796,885	510,921	401,685	734,638	1,104,271
1996	512,384	2,486,173	896,801	6,279,363	544,337	419,685	767,177	1,186,848
1997	559,003	2,682,771	991,904	6,769,726	585,282	418,944	824,213	1,310,856
1998	597,987	2,719,987	1,039,770	6,866,655	632,045	437,985	904,504	1,408,524
1999	672,429	3,061,631	1,134,699	7,760,681	694,278	487,719	1,011,357	1,566,129

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

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS	TULARE	VENTURA	YOLO
<i>Retail Stores</i>				
Women's apparel	6,636	5,077	20,587	640
Men's apparel	1,811	1,011	8,520	354
Family apparel	13,462	7,880	38,318	2,750
Shoes	6,541	3,673	13,061	885
Apparel stores group	28,450	17,641	80,486	4,629
General merchandise stores	146,640	96,926	217,810	27,953
Drug stores	17,034	8,917	28,851	6,640
General merchandise group	163,674	105,843	246,661	34,593
Gifts, art goods, and novelties	3,065	1,977	8,552	766
Sporting goods	7,985	4,629	20,418	3,732
Florists	2,956	1,635	4,482	579
Photographic equipment and supplies	589	407	1,951	#
Musical instruments	2,768	1,708	6,478	1,074
Stationery and books	9,037	5,293	15,813	3,947
Jewelry	4,780	1,898	7,745	583
Office, store, and school supplies	32,113	9,945	70,066	11,738
Other specialties	30,724	15,046	79,359	7,772 #
Specialty stores group	94,017	42,538	214,864	30,191
Food stores selling all types of liquor	40,559	23,843	67,646	19,149
All other food stores	21,815	44,013	25,751	13,607
Food stores group	62,374	67,856	93,397	32,756
Eating places: no alcoholic beverages	46,773	29,528	85,202	13,970
Eating places: beer and wine	21,333	16,917	51,620	9,567
Eating and drinking: all types of liquor	18,786	9,366	49,376	8,202
Eating and drinking group	86,892	55,811	186,198	31,739
Household and home furnishings	22,676	10,819	46,211	6,227
Household appliance dealers	12,167	6,038	17,608	1,377
Household group	34,843	16,857	63,819	7,604
Lumber and building materials	55,393	27,758	113,954	21,091
Hardware stores	9,798	4,160	7,793	3,716
Plumbing and electrical supplies	9,274	3,813	20,893	5,145
Paint, glass, and wallpaper	5,132	1,794	6,549	1,499
Building material group	79,597	37,525	149,189	31,451
New motor vehicle dealers	160,982	78,375	360,985	72,384
Used motor vehicle dealers	29,523	18,301	28,407	4,507
Automotive supplies and parts	25,068	15,491	22,137	10,125
Service stations	85,277	40,167	129,779	42,548
Automotive group	300,850	152,334	541,308	129,564
Packaged liquor stores	8,834	2,465	9,883	1,950
Second-hand merchandise	1,026	996	2,810	420
Farm implement dealers	16,176	13,264	20,339	22,459
Farm and garden supply stores	16,304	19,592	14,411	5,811
Fuel and ice dealers	1,342	1,230	694	21,179
Mobile homes, trailers, and campers	10,903	3,859	3,085	1,750
Boat, motorcycle, and plane dealers	7,294	4,288	14,364	3,415
All other retail stores group	61,879	45,694	65,586	56,984
Retail Stores Totals	912,576	542,099	1,641,508	359,511
Business and Personal Services	56,140	32,706	94,154	35,216
All Other Outlets	375,009	234,445	556,880	253,176
Totals All Outlets	1,343,725	809,250	2,292,542	647,903
HISTORICAL DATA				
Comparable data for retail stores:				
1995	619,807	435,460	1,124,724	236,635
1996	639,942	431,258	1,165,045	243,975
1997	678,989	450,929	1,243,959	253,678
1998	734,492	478,537	1,327,303	287,876
1999	810,402	509,037	1,485,922	307,934
Comparable data for all outlets:				
1995	912,982	622,148	1,585,445	416,454
1996	966,705	633,012	1,650,375	441,550
1997	1,037,992	672,011	1,783,144	468,405
1998	1,108,950	708,540	1,900,641	513,270
1999	1,200,521	755,755	2,117,090	542,031

†, # 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, THIRD QUARTER 2000
(Taxable transactions in thousands of dollars)

Type of business	ALPINE	AMADOR	CALAVERAS	COLUSA	DEL NORTE	GLENN	INYO	LAKE
Retail Stores								
Apparel stores	#	560	593	49	175	182	534	348
General merchandise stores	--	12,713	3,120	916	8,048	5,428	6,273	16,002
Food stores	246	9,066	8,830	3,998	4,081	2,972	5,397	12,326
Eating and drinking places	370	6,843	5,581	4,495	5,316	3,709	7,479	8,843
Home furnishings and appliances	#	3,492	992	59	702	97	548	1,818
Bldg. matrl. and farm implements	--	6,970	8,770	6,688	3,392	3,529	2,462	8,927
Auto dealers and auto supplies	--	16,620	2,675	9,336	2,920	3,520	6,564	13,599
Service stations	#	3,311	5,575	3,953	3,732	6,754	12,572	5,947
Other retail stores	755 #	6,315	6,130	4,101	4,093	5,290	5,138	9,161
Retail Stores Totals	1,371	65,890	42,266	33,595	32,459	31,481	46,967	76,971
All Other Outlets	4,032	29,032	19,878	24,354	17,266	27,356	24,682	28,787
Totals All Outlets	5,403	94,922	62,144	57,949	49,725	58,837	71,649	105,758
Type of business	LASSEN	MADERA	MARIPOSA	MODOC	MONO	PLUMAS	SAN BENITO	SIERRA
Retail Stores								
Apparel stores	309	1,779	180	101	2,254	215	853	--
General merchandise stores	9,274	20,896	618	312	1,264	2,544	9,607	328
Food stores	4,146	28,830	2,767	1,169	4,689	5,282	11,177	204
Eating and drinking places	4,687	16,742	3,243	1,214	10,879	6,738	8,465	712
Home furnishings and appliances	1,141	2,222	51	#	2,103	961	2,737	44
Bldg. matrl. and farm implements	3,900	14,265	949	1,293	5,239	5,283	6,806	454
Auto dealers and auto supplies	7,725	28,508	448	2,090	489	6,805	14,714	#
Service stations	4,424	17,850	1,627	4,605	6,829	4,095	4,451	815
Other retail stores	2,883	21,731	2,364	1,101 #	7,033	4,055	15,017	195 #
Retail Stores Totals	38,489	152,823	12,247	11,885	40,779	35,978	73,827	2,752
All Other Outlets	22,349	79,810	28,564	10,527	19,757	23,951	58,449	3,413
Totals All Outlets	60,838	232,633	40,811	22,412	60,536	59,929	132,276	6,165
Type of business	SISKIYOU	SUTTER	TEHAMA	TRINITY	TUOLUMNE	YUBA		
Retail Stores								
Apparel stores	643	4,100	351	169	811	176		
General merchandise stores	8,713	41,368	11,638	1,109	21,352	7,965		
Food stores	9,583	17,593	9,357	3,749	11,783	7,998		
Eating and drinking places	11,060	14,274	8,070	2,020	13,126	7,514		
Home furnishings and appliances	1,167	4,799	1,200	206	2,103	1,434		
Bldg. matrl. and farm implements	8,235	24,153	3,372	887	12,045	16,012		
Auto dealers and auto supplies	8,065	32,241	32,640	658	10,045	9,625		
Service stations	7,011	10,576	10,935	1,293	10,360	9,760		
Other retail stores	7,658	24,460	6,590	1,076	14,376	10,865		
Retail Stores Totals	62,135	173,564	84,153	11,167	96,001	71,349		
All Other Outlets	43,972	121,637	36,381	6,965	41,260	33,141		
Totals All Outlets	106,107	295,201	120,534	18,132	137,261	104,490		

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

Type of business	AGOURA HILLS		ALAMEDA		ALHAMBRA		ANAHEIM	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	10	383	52	2,441	55	3,018	208	12,222
General merchandise stores	4	1,821	37	14,294	32	40,099	122	55,625
Food stores	13	4,634	50	7,989	39	8,218	189	34,373
Eating and drinking places	57	8,678	184	16,593	171	21,067	665	80,896
Home furnishings and appliances	21	9,244	72	1,690	34	3,034	155	29,432
Bldg. matrl. and farm implements	12	6,943	16	4,070	8	14,053	106	83,758
Auto dealers and auto supplies	5	437	21	20,678	46	115,562	260	100,398
Service stations	11	9,322	13	10,438	14	15,281	83	59,379
Other retail stores	147	4,856	515	30,239	271	16,381	1,327	86,656
Retail Stores Totals	280	46,318	960	108,432	670	236,713	3,115	542,739
All Other Outlets	567	18,954	1,039	31,206	1,044	31,408	5,702	559,721
Totals All Outlets	847	65,272	1,999	139,638	1,714	268,121	8,817	1,102,460
Type of business	ANTIOCH		APPLE VALLEY		ARCADIA		ARROYO GRANDE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	48	4,205	10	100	94	17,810	9	1,819
General merchandise stores	29	43,256	16	15,595	29	43,504	10	12,875
Food stores	40	13,156	24	5,997	39	9,324	14	4,085
Eating and drinking places	134	15,494	57	5,634	150	19,609	45	5,479
Home furnishings and appliances	39	2,878	12	203	42	2,285	25	2,685
Bldg. matrl. and farm implements	14	13,885	8	2,086	12	1,042	7	5,149
Auto dealers and auto supplies	44	36,618	20	3,214	16	922	15	10,326
Service stations	27	16,757	11	8,668	14	10,578	9	8,428
Other retail stores	363	12,429	193	3,071	369	19,150	104	4,211
Retail Stores Totals	738	158,678	351	44,568	765	124,224	238	55,057
All Other Outlets	684	19,171	528	5,439	1,095	21,115	473	6,799
Totals All Outlets	1,422	177,849	879	50,007	1,860	145,339	711	61,856
Type of business	ARTESIA		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	21	880	20	3,320	18	929	56	412
General merchandise stores	18	1,530	9	5,350	12	5,958	17	25,303
Food stores	38	2,092	16	8,380	13	3,341	42	5,244
Eating and drinking places	73	6,584	58	5,905	61	5,560	80	7,391
Home furnishings and appliances	20	3,389	23	2,374	35	1,593	20	550
Bldg. matrl. and farm implements	8	2,374	16	5,480	7	1,882	18	2,403
Auto dealers and auto supplies	9	1,601	30	11,175	25	10,613	40	5,667
Service stations	9	4,829	8	4,797	7	4,998	13	6,406
Other retail stores	134	5,575	152	6,734	154	6,847	158	4,025
Retail Stores Totals	330	28,854	332	53,515	332	41,721	444	57,401
All Other Outlets	234	21,833	652	10,885	451	18,090	1,184	22,793
Totals All Outlets	564	50,687	984	64,400	783	59,811	1,628	80,194
Type of business	BAKERSFIELD		BALDWIN PARK		BANNING		BARSTOW	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	212	26,655	37	1,553	4	155	65	17,700
General merchandise stores	108	138,075	12	8,814	7	5,637	17	11,276
Food stores	238	44,225	47	7,121	17	1,894	25	9,852
Eating and drinking places	555	71,645	92	9,915	42	5,110	82	14,156
Home furnishings and appliances	192	29,155	17	743	11	394	19	1,103
Bldg. matrl. and farm implements	90	60,488	13	13,021	5	157	11	2,976
Auto dealers and auto supplies	212	186,059	38	3,141	20	16,751	25	5,793
Service stations	77	56,182	14	6,841	10	6,925	24	33,815
Other retail stores	1,479	86,666	149	13,590	74	1,635	123	4,761
Retail Stores Totals	3,163	699,150	419	64,739	190	38,658	391	101,432
All Other Outlets	2,798	167,844	683	23,250	191	7,084	243	9,505
Totals All Outlets	5,961	866,994	1,102	87,989	381	45,742	634	110,937

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

Type of business	BELL		BELLFLOWER		BENICIA		BERKELEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	45	587	23	1,041	11	278	122	13,445
General merchandise stores	12	2,162	27	7,659	4	541	52	10,636
Food stores	38	1,943	40	5,540	13	4,235	115	16,055
Eating and drinking places	57	6,340	129	10,729	65	6,396	419	43,965
Home furnishings and appliances	13	702	38	2,467	28	1,556	164	18,724
Bldg. matrl. and farm implements	1	#	12	1,149	15	9,741	33	19,567
Auto dealers and auto supplies	29	13,206	106	51,486	15	2,779	41	47,644
Service stations	6	5,241	24	10,952	10	7,242	24	14,274
Other retail stores	112	2,125 #	222	9,314	174	7,571	1,237	81,907
Retail Stores Totals	313	32,306	621	100,337	335	40,339	2,207	266,217
All Other Outlets	255	11,179	648	19,726	659	43,904	2,060	83,013
Totals All Outlets	568	43,485	1,269	120,063	994	84,243	4,267	349,230
Type of business	BEVERLY HILLS		BIG BEAR LAKE		BISHOP		BREA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	224	57,560	20	1,439	13	394	103	28,043
General merchandise stores	42	64,723	8	5,488	9	4,462	21	68,932
Food stores	16	4,329	14	4,796	9	2,471	30	6,755
Eating and drinking places	180	48,637	70	7,871	32	5,629	145	29,491
Home furnishings and appliances	112	12,395	17	608	12	346	42	18,239
Bldg. matrl. and farm implements	8	1,179	6	5,987	9	1,596	14	5,623
Auto dealers and auto supplies	24	59,587	4	995	10	5,801	25	2,544
Service stations	7	5,148	4	2,111	9	7,031	11	7,280
Other retail stores	609	58,936	150	4,072	87	3,234	319	49,355
Retail Stores Totals	1,222	312,494	293	33,367	190	30,964	710	216,262
All Other Outlets	1,376	90,125	245	4,210	206	4,932	1,137	84,639
Totals All Outlets	2,598	402,619	538	37,577	396	35,896	1,847	300,901
Type of business	BRENTWOOD		BUENA PARK		BURBANK		BURLINGAME	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	15	272	37	3,921	84	11,697	47	9,664
General merchandise stores	5	1,600	31	22,971	50	56,693	15	4,550
Food stores	15	5,742	45	10,074	64	15,622	30	4,726
Eating and drinking places	42	5,273	154	22,843	294	45,421	125	23,093
Home furnishings and appliances	23	912	37	4,919	70	37,593	43	4,949
Bldg. matrl. and farm implements	10	4,755	18	9,402	29	13,342	19	6,648
Auto dealers and auto supplies	20	13,729	37	93,112	65	14,226	34	90,335
Service stations	7	4,803	26	13,114	37	27,968	13	8,698
Other retail stores	115	2,349	342	26,796	679	57,876	245	22,707
Retail Stores Totals	252	39,435	727	207,152	1,372	280,438	571	175,370
All Other Outlets	241	8,089	1,164	92,363	2,510	166,414	1,062	71,443
Totals All Outlets	493	47,524	1,891	299,515	3,882	446,852	1,633	246,813
Type of business	CALEXICO		CAMARILLO		CAMPBELL		CAPITOLA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	208	7,534	85	31,357	35	5,715	64	9,763
General merchandise stores	66	23,441	26	17,780	8	11,820	18	26,783
Food stores	33	5,335	35	7,362	25	5,803	15	4,592
Eating and drinking places	55	6,175	141	19,881	139	23,184	76	11,969
Home furnishings and appliances	44	1,219	37	4,061	57	10,782	21	2,162
Bldg. matrl. and farm implements	29	1,580	12	4,477	28	33,512	7	7,544
Auto dealers and auto supplies	37	10,926	19	10,137	37	6,531	7	28,607
Service stations	7	8,769	20	11,470	19	14,533	6	3,417
Other retail stores	391	4,135	287	23,430	295	43,889	172	15,081
Retail Stores Totals	870	69,114	662	129,955	643	155,769	386	109,918
All Other Outlets	1,087	6,493	1,392	58,393	1,184	95,728	194	8,052
Totals All Outlets	1,957	75,607	2,054	188,348	1,827	251,497	580	117,970

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

Type of business	CARLSBAD		CARMEL		CARSON		CATHEDRAL CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	150	30,792	66	10,437	75	3,740	22	1,813
General merchandise stores	28	54,944	8	4,370	21	33,606	15	19,597
Food stores	46	12,432	5	1,034	46	7,169	28	6,147
Eating and drinking places	165	30,879	67	14,187	169	16,898	115	8,950
Home furnishings and appliances	94	9,144	40	3,351	40	17,087	56	8,682
Bldg. matrl. and farm implements	22	11,816	2	#	25	25,130	18	8,585
Auto dealers and auto supplies	37	149,780	--	--	54	72,190	59	63,424
Service stations	19	16,404	2	#	33	24,856	17	9,995
Other retail stores	605	35,108	237	22,492 #	275	56,889	214	5,106
Retail Stores Totals	1,166	351,299	427	55,871	738	257,565	544	132,299
All Other Outlets	2,083	99,461	289	3,771	1,517	156,252	442	26,860
Totals All Outlets	3,249	450,760	716	59,642	2,255	413,817	986	159,159
Type of business	CERES		CERRITOS		CHICO		CHINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	21	746	104	28,212	81	8,269	47	6,774
General merchandise stores	16	19,961	30	72,198	33	57,272	22	30,409
Food stores	25	5,121	24	3,482	50	16,345	29	7,137
Eating and drinking places	57	7,378	118	18,569	227	24,811	123	16,829
Home furnishings and appliances	15	240	32	12,270	81	12,133	30	3,030
Bldg. matrl. and farm implements	6	7,054	8	13,102	45	31,333	26	14,657
Auto dealers and auto supplies	31	9,457	29	243,942	62	39,468	43	30,515
Service stations	11	9,691	14	7,787	21	17,842	22	16,584
Other retail stores	83	5,461	313	44,828	428	39,769	265	96,018
Retail Stores Totals	265	65,109	672	444,390	1,028	247,242	607	221,953
All Other Outlets	344	17,190	992	122,745	1,053	40,590	1,164	78,536
Totals All Outlets	609	82,299	1,664	567,135	2,081	287,832	1,771	300,489
Type of business	CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS		CLAREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	23	371	160	16,405	75	14,362	28	657
General merchandise stores	14	23,132	58	118,042	26	64,998	10	570
Food stores	16	7,081	97	22,183	41	12,910	21	5,180
Eating and drinking places	54	6,578	324	39,551	172	23,280	64	6,804
Home furnishings and appliances	19	440	120	16,110	45	19,112	16	439
Bldg. matrl. and farm implements	6	6,514	40	27,717	18	4,185	4	78
Auto dealers and auto supplies	14	780	127	38,970	28	15,946	6	30,870
Service stations	5	5,025	45	31,940	18	13,724	12	5,928
Other retail stores	140	4,374	809	37,452	281	38,459	150	6,922
Retail Stores Totals	291	54,295	1,780	348,370	704	206,976	311	57,448
All Other Outlets	570	4,255	1,829	51,973	1,090	20,393	526	12,307
Totals All Outlets	861	58,550	3,609	400,343	1,794	227,369	837	69,755
Type of business	CLOVIS		COLMA		COLTON		COMMERCE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	57	6,334	10	6,615	35	899	51	7,174
General merchandise stores	26	53,673	5	34,912	19	12,025	11	14,339
Food stores	46	14,173	3	#	30	5,540	17	1,136
Eating and drinking places	165	17,504	11	3,349	102	10,074	72	8,278
Home furnishings and appliances	61	3,873	7	4,243	19	1,222	19	3,116
Bldg. matrl. and farm implements	29	23,587	3	#	10	9,065	14	12,135
Auto dealers and auto supplies	52	53,751	15	109,570	44	45,375	22	4,135
Service stations	13	8,580	1	#	18	19,236	8	7,769
Other retail stores	311	19,084	47	49,218 #	190	13,984	104	27,384
Retail Stores Totals	760	200,559	102	207,907	467	117,420	318	85,466
All Other Outlets	1,033	28,285	78	9,523	558	27,852	908	175,212
Totals All Outlets	1,793	228,844	180	217,430	1,025	145,272	1,226	260,678

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

Type of business	COMPTON		CONCORD		CORONA		CORTE MADERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	89	2,902	110	22,698	69	4,733	34	13,060
General merchandise stores	30	7,100	44	73,881	38	43,889	7	26,185
Food stores	73	7,171	87	16,176	64	16,167	6	2,405
Eating and drinking places	128	7,664	269	35,078	195	30,103	31	7,265
Home furnishings and appliances	30	3,043	85	31,028	104	11,760	12	9,396
Bldg. matrl. and farm implements	16	1,139	50	54,136	44	47,933	9	5,318
Auto dealers and auto supplies	85	5,463	110	149,875	118	61,042	7	24,988
Service stations	22	7,361	38	25,152	36	30,567	2	#
Other retail stores	223	6,522	726	72,958	503	27,375	87	18,824 #
Retail Stores Totals	696	48,365	1,519	480,982	1,171	273,569	195	107,441
All Other Outlets	851	83,664	1,696	105,450	1,811	159,690	275	7,801
Totals All Outlets	1,547	132,029	3,215	586,432	2,982	433,259	470	115,242
Type of business	COSTA MESA		COVINA		CULVER CITY		CUPERTINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	449	68,315	52	1,568	118	18,478	76	7,904
General merchandise stores	80	123,916	35	22,004	41	78,487	27	45,300
Food stores	90	21,943	33	6,561	45	8,845	29	6,179
Eating and drinking places	357	61,105	145	17,559	160	19,890	148	23,508
Home furnishings and appliances	276	34,038	45	2,954	64	13,060	53	9,841
Bldg. matrl. and farm implements	57	28,646	13	13,249	23	15,562	6	1,695
Auto dealers and auto supplies	140	116,661	45	30,652	42	40,281	11	12,278
Service stations	41	26,563	20	12,624	18	9,968	18	12,238
Other retail stores	1,810	101,935	300	28,552	485	51,590	419	33,233
Retail Stores Totals	3,300	583,122	688	135,723	996	256,161	787	152,176
All Other Outlets	6,269	173,447	1,291	30,310	1,179	64,673	1,189	121,849
Totals All Outlets	9,569	756,569	1,979	166,033	2,175	320,834	1,976	274,025
Type of business	CYPRESS		DALY CITY		DANA POINT		DANVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	54	2,879	69	14,831	25	1,050	37	3,621
General merchandise stores	30	14,332	24	32,319	6	1,556	11	26,073
Food stores	25	2,663	53	10,870	16	7,105	22	7,465
Eating and drinking places	108	11,657	149	22,429	90	30,918	85	11,152
Home furnishings and appliances	29	396	52	15,937	26	1,521	76	3,931
Bldg. matrl. and farm implements	7	9,810	10	2,485	9	3,225	14	2,241
Auto dealers and auto supplies	33	3,193	33	20,810	11	797	11	1,533
Service stations	14	8,000	20	15,106	10	11,008	10	7,315
Other retail stores	377	14,532	305	21,585	241	14,194	382	14,795
Retail Stores Totals	677	67,462	715	156,372	434	71,374	648	78,126
All Other Outlets	1,762	144,055	929	13,463	801	12,975	730	14,464
Totals All Outlets	2,439	211,517	1,644	169,835	1,235	84,349	1,378	92,590
Type of business	DAVIS		DELANO		DIAMOND BAR		DOWNEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	21	1,577	20	1,220	21	314	92	10,054
General merchandise stores	7	5,619	17	6,228	10	5,649	36	37,441
Food stores	26	9,880	43	6,527	24	4,558	60	9,102
Eating and drinking places	119	12,566	50	4,195	85	11,017	214	25,329
Home furnishings and appliances	17	604	13	734	17	2,088	55	4,338
Bldg. matrl. and farm implements	6	4,465	9	3,398	9	1,426	18	21,917
Auto dealers and auto supplies	20	43,170	22	5,561	16	8,721	77	91,898
Service stations	13	8,534	9	3,968	13	13,950	34	17,045
Other retail stores	196	13,539	88	3,262	181	11,859	407	14,915
Retail Stores Totals	425	99,954	271	35,093	376	59,582	993	232,039
All Other Outlets	623	9,188	162	8,757	821	7,910	1,155	46,593
Totals All Outlets	1,048	109,142	433	43,850	1,197	67,492	2,148	278,632

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

Type of business	DUARTE		DUBLIN		EL CAJON		EL CENTRO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	9	30	28	14,135	122	16,204	35	2,387
General merchandise stores	9	21,140	15	16,651	55	46,943	20	33,133
Food stores	17	2,076	12	3,026	82	15,212	28	5,631
Eating and drinking places	49	4,234	93	16,605	228	26,385	92	9,875
Home furnishings and appliances	5	141	41	22,827	111	13,988	24	1,276
Bldg. matrl. and farm implements	2	#	23	15,826	44	37,844	30	10,626
Auto dealers and auto supplies	17	37,584	39	125,645	105	94,821	45	17,095
Service stations	6	3,902	13	8,430	39	38,109	13	6,713
Other retail stores	78	5,019 #	189	33,879	709	37,182	168	8,370
Retail Stores Totals	192	74,126	453	257,024	1,495	326,688	455	95,106
All Other Outlets	279	10,365	448	38,186	1,562	70,035	388	21,477
Totals All Outlets	471	84,491	901	295,210	3,057	396,723	843	116,583
Type of business	EL CERRITO		EL MONTE		EL SEGUNDO		EMERYVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	14	679	109	3,319	9	351	19	4,168
General merchandise stores	10	11,972	30	18,255	4	874	4	2,941
Food stores	15	3,319	109	9,088	9	3,036	14	4,279
Eating and drinking places	59	5,727	211	13,864	92	14,269	73	11,707
Home furnishings and appliances	17	1,061	39	6,954	8	34	23	56,223
Bldg. matrl. and farm implements	6	1,790	25	17,049	12	10,407	14	19,811
Auto dealers and auto supplies	14	19,588	143	220,688	13	988	6	537
Service stations	8	3,507	21	14,968	11	26,298	4	3,662
Other retail stores	172	7,354	293	13,756	143	30,580	153	40,006
Retail Stores Totals	315	54,997	980	317,941	301	86,837	310	143,334
All Other Outlets	291	2,659	1,299	54,569	608	85,961	377	39,976
Totals All Outlets	606	57,656	2,279	372,510	909	172,798	687	183,310
Type of business	ENCINITAS		ESCONDIDO		EUREKA		FAIRFIELD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	64	4,230	191	18,336	45	5,394	80	11,172
General merchandise stores	20	16,664	50	70,317	30	34,341	23	58,099
Food stores	47	15,751	91	25,371	39	6,589	59	14,397
Eating and drinking places	176	25,610	285	30,608	133	12,400	171	23,542
Home furnishings and appliances	78	15,028	128	11,464	55	3,501	55	11,720
Bldg. matrl. and farm implements	20	19,091	56	58,818	36	11,799	26	24,535
Auto dealers and auto supplies	27	31,941	127	150,259	58	33,709	54	66,658
Service stations	14	13,136	48	31,556	28	13,172	26	20,908
Other retail stores	517	37,857	841	47,411	234	18,558	397	46,043
Retail Stores Totals	963	179,308	1,817	444,140	658	139,463	891	277,074
All Other Outlets	1,533	27,181	2,430	102,179	714	30,680	971	53,336
Totals All Outlets	2,496	206,489	4,247	546,319	1,372	170,143	1,862	330,410
Type of business	FOLSOM		FONTANA		FOSTER CITY		FOUNTAIN VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	52	12,269	78	3,535	6	734	23	3,999
General merchandise stores	12	24,177	38	29,393	4	20,144	30	39,516
Food stores	28	9,671	81	15,692	13	3,681	36	7,758
Eating and drinking places	130	16,508	157	18,547	52	8,407	150	16,522
Home furnishings and appliances	61	4,597	34	2,072	12	169	48	8,968
Bldg. matrl. and farm implements	17	17,160	21	4,710	3	#	10	2,673
Auto dealers and auto supplies	20	112,570	102	88,189	5	2,777	21	9,250
Service stations	8	8,016	28	20,467	5	5,056	27	19,113
Other retail stores	218	19,457	342	13,402	114	14,463 #	330	42,609
Retail Stores Totals	546	224,425	881	196,007	214	55,431	675	150,408
All Other Outlets	743	36,692	990	75,629	492	50,773	1,068	63,530
Totals All Outlets	1,289	261,117	1,871	271,636	706	106,204	1,743	213,938

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

Type of business	FREMONT		FRESNO		FULLERTON		GARDENA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	101	2,851	308	37,278	68	7,115	81	1,772
General merchandise stores	92	36,403	183	152,994	45	46,757	35	18,820
Food stores	100	28,409	387	72,210	80	16,434	51	8,206
Eating and drinking places	369	41,994	983	104,152	273	31,178	234	19,484
Home furnishings and appliances	162	15,376	303	43,261	81	8,727	41	2,037
Bldg. matrl. and farm implements	55	55,285	146	82,477	18	19,595	14	16,561
Auto dealers and auto supplies	107	139,605	492	200,011	107	50,128	69	31,183
Service stations	45	32,792	127	75,902	37	23,360	17	11,171
Other retail stores	1,141	72,845	1,664	157,918	508	43,323	310	7,655
Retail Stores Totals	2,172	425,560	4,593	926,203	1,217	246,617	852	116,889
All Other Outlets	3,260	293,793	5,852	316,586	2,110	131,116	1,723	48,504
Totals All Outlets	5,432	719,353	10,445	1,242,789	3,327	377,733	2,575	165,393
Type of business	GARDEN GROVE		GILROY		GLENDALE		GLENDORA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	91	4,872	96	33,989	206	33,731	30	576
General merchandise stores	71	43,311	13	13,766	87	72,197	15	14,324
Food stores	108	16,463	36	8,092	157	21,615	24	7,150
Eating and drinking places	401	34,781	107	14,634	399	45,451	103	10,399
Home furnishings and appliances	96	5,428	49	6,083	157	22,720	37	1,285
Bldg. matrl. and farm implements	35	29,171	27	21,322	51	28,041	16	6,786
Auto dealers and auto supplies	102	74,855	48	66,596	129	149,328	50	27,833
Service stations	44	36,093	17	14,496	40	25,357	12	5,557
Other retail stores	639	22,641	251	17,559	1,022	68,663	215	11,135
Retail Stores Totals	1,587	267,615	644	196,537	2,248	467,103	502	85,045
All Other Outlets	2,188	111,672	653	46,670	3,380	120,080	946	23,228
Totals All Outlets	3,775	379,287	1,297	243,207	5,628	587,183	1,448	108,273
Type of business	GRASS VALLEY		HANFORD		HAWTHORNE		HAYWARD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	18	1,464	43	3,923	35	1,787	102	14,460
General merchandise stores	9	9,053	25	26,317	30	23,599	82	52,001
Food stores	17	4,637	40	8,460	44	7,650	90	14,960
Eating and drinking places	56	3,801	100	10,109	145	12,662	311	28,326
Home furnishings and appliances	35	4,203	31	3,490	26	1,522	94	15,289
Bldg. matrl. and farm implements	11	6,384	21	7,790	15	24,110	59	44,545
Auto dealers and auto supplies	13	16,366	30	22,555	63	17,306	116	132,797
Service stations	9	4,638	15	5,914	15	9,748	56	33,725
Other retail stores	131	5,647	210	17,405	174	25,386	808	64,244
Retail Stores Totals	299	56,193	515	105,963	547	123,770	1,718	400,347
All Other Outlets	448	12,444	518	15,423	858	26,047	2,502	383,064
Totals All Outlets	747	68,637	1,033	121,386	1,405	149,817	4,220	783,411
Type of business	HEALDSBURG		HEMET		HERMOSA BEACH		HESPERIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	15	1,166	30	2,266	23	1,478	16	629
General merchandise stores	7	1,583	37	31,519	6	636	19	3,387
Food stores	18	3,804	28	6,879	18	4,943	30	13,616
Eating and drinking places	41	5,285	125	13,517	103	14,250	91	9,734
Home furnishings and appliances	35	950	45	3,160	17	1,033	36	1,390
Bldg. matrl. and farm implements	10	5,526	19	13,446	7	3,577	26	4,264
Auto dealers and auto supplies	17	20,298	63	59,842	16	16,969	59	7,402
Service stations	6	3,471	18	11,363	3	#	25	14,988
Other retail stores	91	4,160	269	10,287	126	7,998 #	246	5,751
Retail Stores Totals	240	46,243	634	152,279	319	50,884	548	61,161
All Other Outlets	365	18,592	631	15,817	481	7,671	741	23,192
Totals All Outlets	605	64,835	1,265	168,096	800	58,555	1,289	84,353

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

Type of business	HOLLISTER		HUNTINGTON BEACH		HUNTINGTON PARK		INDIO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	18	784	166	25,020	224	10,401	43	1,738
General merchandise stores	11	9,436	78	37,744	45	9,810	30	10,517
Food stores	24	10,086	91	27,734	80	6,415	43	7,849
Eating and drinking places	64	6,563	420	52,865	151	11,379	89	8,943
Home furnishings and appliances	18	2,116	120	26,194	54	7,175	36	4,931
Bldg. matrl. and farm implements	17	5,018	45	48,413	14	1,922	18	11,693
Auto dealers and auto supplies	21	14,636	114	109,728	47	20,085	59	33,962
Service stations	11	4,180	54	36,229	11	6,319	14	7,027
Other retail stores	135	8,204	1,069	81,545	276	6,189	228	3,926
Retail Stores Totals	319	61,023	2,157	445,472	902	79,695	560	90,586
All Other Outlets	400	14,672	4,555	208,109	556	12,934	644	21,240
Totals All Outlets	719	75,695	6,712	653,581	1,458	92,629	1,204	111,826
Type of business	INDUSTRY		INGLEWOOD		IRVINE		LA CANADA-FLINTRIDGE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	163	7,713	109	2,253	63	17,068	13	2,193
General merchandise stores	26	60,403	44	22,433	33	57,019	8	4,147
Food stores	28	2,541	83	10,882	46	17,503	11	3,482
Eating and drinking places	124	22,286	197	18,081	406	73,457	40	7,068
Home furnishings and appliances	60	28,448	35	1,919	112	43,008	21	1,486
Bldg. matrl. and farm implements	37	60,528	14	8,488	31	16,873	5	365
Auto dealers and auto supplies	45	96,693	66	15,385	49	121,527	7	657
Service stations	11	5,354	34	15,783	28	25,273	7	5,405
Other retail stores	339	46,464	396	29,678	1,072	190,572	94	8,252
Retail Stores Totals	833	330,430	978	124,902	1,840	562,300	206	33,055
All Other Outlets	3,165	236,846	1,018	56,861	3,778	432,075	380	4,134
Totals All Outlets	3,998	567,276	1,996	181,763	5,618	994,375	586	37,189
Type of business	LAFAYETTE		LAGUNA BEACH		LAGUNA HILLS		LAGUNA NIGUEL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	20	934	59	6,978	57	10,955	29	7,174
General merchandise stores	10	3,183	7	1,642	16	25,284	12	33,920
Food stores	16	4,685	19	5,303	23	4,196	21	10,658
Eating and drinking places	55	6,941	120	25,632	83	15,923	111	16,924
Home furnishings and appliances	53	1,088	68	2,454	74	32,477	82	7,305
Bldg. matrl. and farm implements	9	2,366	16	2,390	16	4,546	18	13,583
Auto dealers and auto supplies	7	2,981	10	1,727	21	5,980	21	32,288
Service stations	10	5,389	8	3,581	8	9,428	11	7,825
Other retail stores	266	12,350	453	16,079	293	17,049	333	15,549
Retail Stores Totals	446	39,917	760	65,786	591	125,838	638	145,226
All Other Outlets	569	11,578	1,097	19,193	944	23,082	1,202	19,089
Totals All Outlets	1,015	51,495	1,857	84,979	1,535	148,920	1,840	164,315
Type of business	LA HABRA		LAKE ELSINORE		LAKE FOREST		LAKEWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	28	2,300	63	10,348	27	3,076	76	13,730
General merchandise stores	26	21,536	13	12,950	22	24,014	29	45,447
Food stores	43	7,881	31	9,009	36	9,196	44	11,443
Eating and drinking places	128	13,373	78	9,300	153	24,499	165	26,151
Home furnishings and appliances	37	10,369	29	1,642	35	9,281	29	8,028
Bldg. matrl. and farm implements	15	13,466	12	2,425	22	22,600	8	11,531
Auto dealers and auto supplies	44	17,108	28	19,677	37	5,228	24	22,721
Service stations	21	12,005	13	9,487	19	16,789	20	13,451
Other retail stores	238	12,653	185	5,500	416	35,909	266	28,047
Retail Stores Totals	580	110,691	452	80,338	767	150,592	661	180,549
All Other Outlets	760	26,609	455	11,978	1,258	68,127	804	9,268
Totals All Outlets	1,340	137,300	907	92,316	2,025	218,719	1,465	189,817

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

Type of business	LA MESA		LA MIRADA		LANCASTER		LA PUENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	51	7,949	26	2,321	70	5,517	79	1,240
General merchandise stores	24	39,921	17	3,270	40	41,071	18	3,763
Food stores	40	9,608	25	6,246	60	14,626	52	6,100
Eating and drinking places	170	22,896	88	10,910	221	25,090	96	7,181
Home furnishings and appliances	88	12,900	17	13,765	58	10,107	21	1,080
Bldg. matrl. and farm implements	12	5,586	18	10,597	35	21,872	2	#
Auto dealers and auto supplies	44	77,661	19	10,544	105	60,649	36	15,380
Service stations	19	12,558	15	30,522	24	42,338	6	3,040
Other retail stores	449	29,073	156	10,398	511	20,586	180	7,088 #
Retail Stores Totals	897	218,152	381	98,573	1,124	241,856	490	44,872
All Other Outlets	923	20,823	563	91,682	1,401	43,630	744	8,315
Totals All Outlets	1,820	238,975	944	190,255	2,525	285,486	1,234	53,187
Type of business	LARKSPUR		LA VERNE		LAWNDALE		LEMON GROVE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	12	1,047	15	2,143	10	1,117	17	1,536
General merchandise stores	7	3,957	12	9,851	9	1,195	10	2,061
Food stores	13	2,882	18	3,203	18	2,902	22	4,730
Eating and drinking places	39	6,931	59	6,919	51	5,023	60	5,478
Home furnishings and appliances	8	3,340	14	763	19	1,426	17	913
Bldg. matrl. and farm implements	4	1,363	6	1,294	7	8,857	9	19,721
Auto dealers and auto supplies	2	#	11	6,952	38	5,908	18	28,082
Service stations	7	3,990	7	5,958	10	7,450	8	5,551
Other retail stores	81	5,243 #	119	6,757	82	7,403	117	7,572
Retail Stores Totals	173	28,753	261	43,840	244	41,281	278	75,644
All Other Outlets	387	8,810	473	18,052	344	6,700	314	13,257
Totals All Outlets	560	37,563	734	61,892	588	47,981	592	88,901
Type of business	LIVERMORE		LODI		LOMPOC		LONG BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	23	553	31	1,109	7	699	217	23,822
General merchandise stores	26	43,882	24	31,340	12	14,615	152	66,560
Food stores	33	11,948	56	11,483	25	5,025	323	46,356
Eating and drinking places	136	16,563	153	13,704	84	7,850	973	115,418
Home furnishings and appliances	51	3,766	53	4,104	18	1,187	249	23,096
Bldg. matrl. and farm implements	41	41,391	23	12,555	9	1,387	82	126,938
Auto dealers and auto supplies	46	35,989	81	37,143	25	15,459	235	85,478
Service stations	26	19,914	16	12,760	10	4,846	115	80,513
Other retail stores	446	44,315	268	12,170	121	5,185	1,594	107,447
Retail Stores Totals	828	218,321	705	136,368	311	56,253	3,940	675,628
All Other Outlets	1,073	137,462	869	40,549	559	10,644	5,269	189,445
Totals All Outlets	1,901	355,783	1,574	176,917	870	66,897	9,209	865,073
Type of business	LOS ALTOS		LOS ANGELES		LOS BANOS		LOS GATOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	22	2,102	4,590	289,108	10	406	42	6,336
General merchandise stores	9	1,737	1,618	715,048	11	11,691	8	3,982
Food stores	19	5,801	2,858	378,337	21	5,008	25	9,354
Eating and drinking places	68	10,755	8,505	936,310	53	5,559	108	17,456
Home furnishings and appliances	74	5,680	2,522	287,057	14	510	83	7,355
Bldg. matrl. and farm implements	11	3,178	759	417,370	7	1,939	11	2,753
Auto dealers and auto supplies	1	#	2,302	862,792	13	7,187	17	63,591
Service stations	7	6,329	848	723,474	9	6,813	12	10,336
Other retail stores	215	12,046 #	17,756	1,085,489	97	2,925	299	22,601
Retail Stores Totals	426	47,628	41,758	5,694,985	235	42,038	605	143,764
All Other Outlets	758	14,184	57,502	2,189,615	224	13,105	891	53,144
Totals All Outlets	1,184	61,812	99,260	7,884,600	459	55,143	1,496	196,908

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

Type of business	LYNWOOD		MADERA		MALIBU		MANHATTAN BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	78	1,319	29	1,357	29	3,802	49	9,633
General merchandise stores	23	1,160	20	16,440	5	1,721	13	28,153
Food stores	56	7,484	55	9,218	12	4,307	23	7,482
Eating and drinking places	105	7,348	95	8,193	58	15,510	126	25,137
Home furnishings and appliances	24	742	20	898	20	1,052	27	1,540
Bldg. matrl. and farm implements	7	4,914	23	7,557	8	2,674	3	#
Auto dealers and auto supplies	44	4,249	38	16,050	3	#	8	12,831
Service stations	10	9,606	18	6,687	10	5,172	8	5,984
Other retail stores	163	3,886	156	4,807	138	5,467 #	191	19,939 #
Retail Stores Totals	510	40,708	454	71,207	283	39,705	448	110,699
All Other Outlets	415	12,457	433	27,056	486	4,958	787	42,241
Totals All Outlets	925	53,165	887	98,263	769	44,663	1,235	152,940
Type of business	MANTECA		MARTINEZ		MARYSVILLE		MENLO PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	15	506	19	883	8	124	22	1,585
General merchandise stores	14	21,926	8	3,212	8	7,358	8	1,175
Food stores	36	9,277	20	8,285	14	3,506	30	9,763
Eating and drinking places	113	10,271	79	6,258	45	4,710	103	18,613
Home furnishings and appliances	33	2,034	57	641	15	1,167	77	16,763
Bldg. matrl. and farm implements	17	10,766	14	9,906	5	1,000	13	4,447
Auto dealers and auto supplies	40	27,907	10	1,856	19	7,451	7	29,077
Service stations	18	12,606	13	4,440	10	3,123	11	8,307
Other retail stores	184	15,022	266	6,505	75	5,692	212	30,195
Retail Stores Totals	470	110,315	486	41,986	199	34,131	483	119,925
All Other Outlets	444	19,658	574	16,902	197	5,127	783	177,405
Totals All Outlets	914	129,973	1,060	58,888	396	39,258	1,266	297,330
Type of business	MERCED		MILLBRAE		MILL VALLEY		MILPITAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	43	4,022	10	649	30	3,283	91	27,598
General merchandise stores	35	44,063	3	#	6	2,962	15	28,469
Food stores	61	11,218	12	3,755	10	4,859	42	9,385
Eating and drinking places	160	15,807	63	10,968	50	7,293	248	43,624
Home furnishings and appliances	50	5,425	11	1,123	35	1,866	37	32,525
Bldg. matrl. and farm implements	25	15,714	8	5,564	7	3,903	7	17,990
Auto dealers and auto supplies	69	43,883	12	4,409	5	3,378	26	9,406
Service stations	29	12,566	8	5,312	5	5,932	16	17,172
Other retail stores	260	16,413	78	9,414 #	136	4,779	324	47,596
Retail Stores Totals	732	169,111	205	41,194	284	38,255	806	233,765
All Other Outlets	730	44,173	336	12,111	648	10,463	1,061	168,029
Totals All Outlets	1,462	213,284	541	53,305	932	48,718	1,867	401,794
Type of business	MISSION VIEJO		MODESTO		MONROVIA		MONTCLAIR	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	91	19,145	153	25,202	48	2,852	141	16,810
General merchandise stores	27	48,984	67	112,096	13	6,177	36	57,099
Food stores	31	14,031	141	28,244	23	5,721	30	3,217
Eating and drinking places	168	22,970	414	49,796	90	14,128	99	12,655
Home furnishings and appliances	62	12,057	160	24,952	33	1,709	52	13,840
Bldg. matrl. and farm implements	19	19,898	50	43,520	15	31,204	16	6,052
Auto dealers and auto supplies	49	25,113	169	61,055	19	46,109	72	45,018
Service stations	22	19,138	50	32,003	12	7,459	12	6,264
Other retail stores	532	64,390	795	83,195	269	18,078	296	42,422
Retail Stores Totals	1,001	245,726	1,999	460,063	522	133,437	754	203,377
All Other Outlets	1,727	36,418	2,040	92,054	1,351	36,235	1,477	25,989
Totals All Outlets	2,728	282,144	4,039	552,117	1,873	169,672	2,231	229,366

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

Type of business	MONTEBELLO		MONTEREY		MONTEREY PARK		MORENO VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	98	14,795	53	5,789	60	2,693	104	8,258
General merchandise stores	37	36,986	18	22,113	25	3,664	36	40,341
Food stores	63	7,410	54	9,996	43	4,698	60	15,148
Eating and drinking places	157	15,084	175	41,757	131	18,629	178	21,342
Home furnishings and appliances	29	6,889	68	5,522	24	3,953	61	6,435
Bldg. matrl. and farm implements	12	7,339	16	3,004	3	#	15	13,892
Auto dealers and auto supplies	44	15,832	21	7,760	20	9,974	54	34,823
Service stations	26	32,843	10	4,109	11	6,956	22	16,566
Other retail stores	216	38,873	424	30,069	265	13,436 #	422	14,597
Retail Stores Totals	682	176,051	839	130,119	582	64,003	952	171,402
All Other Outlets	770	49,407	885	37,750	966	21,675	886	19,843
Totals All Outlets	1,452	225,458	1,724	167,869	1,548	85,678	1,838	191,245
Type of business	MORGAN HILL		MOUNTAIN VIEW		MURRIETA		NAPA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	14	574	32	4,339	13	170	69	11,593
General merchandise stores	13	16,291	19	60,193	10	9,946	30	25,376
Food stores	27	5,860	43	11,522	14	5,608	55	17,401
Eating and drinking places	90	10,219	259	32,381	64	5,896	168	19,926
Home furnishings and appliances	30	3,686	52	20,064	38	2,013	58	6,214
Bldg. matrl. and farm implements	9	2,540	24	9,599	12	22,050	37	26,884
Auto dealers and auto supplies	13	7,756	38	25,889	20	2,196	44	32,267
Service stations	10	9,782	22	26,040	10	9,981	15	15,186
Other retail stores	215	17,681	453	67,945	228	19,306	438	23,205
Retail Stores Totals	421	74,389	942	257,972	409	77,166	914	178,052
All Other Outlets	644	36,048	1,542	330,920	556	10,357	1,402	62,513
Totals All Outlets	1,065	110,437	2,484	588,892	965	87,523	2,316	240,565
Type of business	NATIONAL CITY		NEWARK		NEWPORT BEACH		NORCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	199	14,092	69	15,409	152	23,319	5	466
General merchandise stores	48	30,894	28	49,313	33	48,462	5	8,672
Food stores	68	7,807	35	7,792	48	18,086	15	5,943
Eating and drinking places	182	19,209	146	17,181	366	76,398	56	6,914
Home furnishings and appliances	46	7,649	23	9,744	163	14,771	16	154
Bldg. matrl. and farm implements	25	27,330	12	18,971	27	4,760	13	8,053
Auto dealers and auto supplies	97	121,439	36	55,341	23	69,342	26	39,960
Service stations	16	11,680	11	8,893	18	16,414	13	7,857
Other retail stores	576	22,169	254	18,967	784	74,689	135	6,979
Retail Stores Totals	1,257	262,269	614	201,611	1,614	346,241	284	84,998
All Other Outlets	772	38,395	559	75,916	2,477	100,034	401	13,600
Totals All Outlets	2,029	300,664	1,173	277,527	4,091	446,275	685	98,598
Type of business	NORWALK		NOVATO		OAKDALE		OAKLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	51	4,051	25	5,339	9	207	374	10,611
General merchandise stores	29	27,659	10	40,492	8	5,873	195	43,077
Food stores	57	9,329	31	7,532	19	3,884	397	41,610
Eating and drinking places	164	16,139	111	14,028	49	4,894	1,037	90,562
Home furnishings and appliances	27	4,081	48	3,044	16	731	238	16,487
Bldg. matrl. and farm implements	9	9,324	16	5,955	11	3,680	113	50,625
Auto dealers and auto supplies	41	44,936	29	19,959	17	15,654	208	150,696
Service stations	30	17,086	12	8,235	9	7,805	106	71,617
Other retail stores	238	8,348	221	21,076	86	2,336	2,511	116,822
Retail Stores Totals	646	140,953	503	125,660	224	45,064	5,179	592,107
All Other Outlets	693	23,849	1,167	36,752	288	16,651	5,264	295,380
Totals All Outlets	1,339	164,802	1,670	162,412	512	61,715	10,443	887,487

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

Type of business	OCEANSIDE		ONTARIO		ORANGE		OROVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	115	4,295	179	38,161	169	17,832	10	799
General merchandise stores	39	47,169	50	28,035	62	39,608	10	12,437
Food stores	87	20,555	99	22,988	99	18,764	25	6,788
Eating and drinking places	282	35,944	282	49,915	383	54,093	64	6,392
Home furnishings and appliances	109	8,598	116	13,656	189	20,230	31	1,135
Bldg. matrl. and farm implements	27	18,699	53	52,733	56	48,241	12	2,216
Auto dealers and auto supplies	58	23,939	165	158,658	118	99,495	28	8,369
Service stations	33	28,477	56	50,927	47	27,728	11	5,115
Other retail stores	665	44,016	739	129,557	952	73,123	117	3,912
Retail Stores Totals	1,415	231,692	1,739	544,630	2,075	399,114	308	47,163
All Other Outlets	2,111	41,367	2,722	374,948	3,618	204,279	362	13,398
Totals All Outlets	3,526	273,059	4,461	919,578	5,693	603,393	670	60,561
Type of business	OXNARD		PALMDALE		PALM DESERT		PALM SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	93	10,460	81	7,610	211	14,475	91	3,056
General merchandise stores	51	59,028	44	48,371	32	51,373	19	7,526
Food stores	115	16,082	45	16,768	25	11,575	28	13,360
Eating and drinking places	285	33,143	144	21,944	183	27,750	195	21,907
Home furnishings and appliances	64	10,639	37	2,235	136	25,693	95	2,431
Bldg. matrl. and farm implements	41	50,773	15	17,926	28	15,355	18	5,495
Auto dealers and auto supplies	84	93,257	47	39,062	29	1,769	36	16,859
Service stations	33	23,801	27	19,314	11	5,831	21	6,888
Other retail stores	453	49,448	443	23,765	721	43,062	535	12,183
Retail Stores Totals	1,219	346,631	883	196,995	1,376	196,883	1,038	89,705
All Other Outlets	1,769	68,768	1,071	28,589	1,251	40,275	1,039	27,696
Totals All Outlets	2,988	415,399	1,954	225,584	2,627	237,158	2,077	117,401
Type of business	PALO ALTO		PARAMOUNT		PASADENA		PASO ROBLES	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	79	29,294	191	1,338	219	20,389	17	1,229
General merchandise stores	19	77,722	71	16,537	63	54,051	15	21,386
Food stores	42	8,067	40	5,952	103	20,727	21	5,591
Eating and drinking places	281	56,614	92	7,045	431	66,845	81	11,522
Home furnishings and appliances	106	19,257	42	1,047	316	28,523	34	3,229
Bldg. matrl. and farm implements	14	6,338	18	9,208	43	12,625	24	9,386
Auto dealers and auto supplies	17	87,095	41	2,999	75	113,396	30	17,507
Service stations	15	11,228	14	6,903	44	23,174	15	11,528
Other retail stores	475	101,003	551	7,412	1,162	79,890	166	12,495
Retail Stores Totals	1,048	396,618	1,060	58,441	2,456	419,620	403	93,873
All Other Outlets	1,622	145,321	3,155	59,706	4,239	179,590	723	16,981
Totals All Outlets	2,670	541,939	4,215	118,147	6,695	599,210	1,126	110,854
Type of business	PERRIS		PETALUMA		PICO RIVERA		PINOLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	35	543	53	7,804	102	1,652	17	2,681
General merchandise stores	8	9,863	18	14,608	43	9,687	8	16,994
Food stores	31	6,250	45	11,578	47	8,300	17	4,763
Eating and drinking places	58	6,437	139	16,354	112	10,256	52	9,387
Home furnishings and appliances	7	135	87	4,693	25	488	16	4,073
Bldg. matrl. and farm implements	10	2,672	22	11,253	16	6,739	6	6,686
Auto dealers and auto supplies	22	8,700	38	76,042	28	15,350	8	1,795
Service stations	12	12,305	18	16,837	15	8,200	12	6,840
Other retail stores	89	3,278	304	21,283	420	7,730	120	13,275
Retail Stores Totals	272	50,183	724	180,452	808	68,402	256	66,494
All Other Outlets	251	35,647	1,303	76,302	2,161	36,289	219	2,377
Totals All Outlets	523	85,830	2,027	256,754	2,969	104,691	475	68,871

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

Type of business	PITTSBURG		PLACENTIA		PLACERVILLE		PLEASANT HILL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	25	4,578	16	329	15	716	22	5,052
General merchandise stores	14	20,159	18	5,838	12	3,431	17	30,902
Food stores	36	7,706	29	5,957	14	5,546	21	5,888
Eating and drinking places	83	9,472	102	11,371	83	7,580	89	13,416
Home furnishings and appliances	21	1,664	18	1,505	37	1,962	46	23,529
Bldg. matrl. and farm implements	16	19,694	12	7,091	11	2,757	20	7,802
Auto dealers and auto supplies	31	34,881	20	21,555	14	16,756	19	1,702
Service stations	9	3,723	7	6,341	7	6,449	13	17,529
Other retail stores	161	9,581	158	13,866	119	5,263	256	42,127
Retail Stores Totals	396	111,458	380	73,853	312	50,460	503	147,947
All Other Outlets	422	24,757	867	35,741	330	14,029	501	11,320
Totals All Outlets	818	136,215	1,247	109,594	642	64,489	1,004	159,267
Type of business	PLEASANTON		POMONA		PORTERVILLE		POWAY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	108	21,217	150	2,707	25	1,844	24	1,034
General merchandise stores	34	74,964	67	14,381	30	22,326	16	21,643
Food stores	49	10,576	105	13,624	40	9,664	22	6,011
Eating and drinking places	227	32,515	258	23,761	87	8,555	109	11,136
Home furnishings and appliances	111	17,020	110	6,078	30	1,452	35	513
Bldg. matrl. and farm implements	33	20,731	38	23,413	14	3,199	17	5,668
Auto dealers and auto supplies	67	62,301	194	43,726	49	21,899	25	52,027
Service stations	13	12,686	49	27,731	15	4,506	10	9,190
Other retail stores	733	68,030	793	20,097	185	6,789	270	11,258
Retail Stores Totals	1,375	320,040	1,764	175,518	475	80,234	528	118,480
All Other Outlets	1,712	165,760	3,443	101,846	503	12,872	921	45,493
Totals All Outlets	3,087	485,800	5,207	277,364	978	93,106	1,449	163,973
Type of business	RANCHO CUCAMONGA		RED BLUFF		REDDING		REDLANDS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	66	3,888	11	327	57	4,665	54	2,793
General merchandise stores	33	53,711	12	11,019	41	60,317	25	33,709
Food stores	66	17,874	18	5,398	56	20,415	39	11,024
Eating and drinking places	205	30,907	55	5,440	245	27,667	161	16,546
Home furnishings and appliances	59	4,792	23	764	77	11,312	56	2,058
Bldg. matrl. and farm implements	39	24,904	12	1,615	69	37,756	15	10,633
Auto dealers and auto supplies	68	4,294	21	14,210	103	64,777	34	34,838
Service stations	22	20,501	5	4,217	35	21,153	20	10,202
Other retail stores	467	39,569	106	4,063	628	40,880	461	16,594
Retail Stores Totals	1,025	200,440	263	47,053	1,311	288,942	865	138,397
All Other Outlets	1,710	83,453	305	10,267	1,552	82,171	1,059	26,414
Totals All Outlets	2,735	283,893	568	57,320	2,863	371,113	1,924	164,811
Type of business	REDONDO BEACH		REDWOOD CITY		RIALTO		RICHMOND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	113	15,522	30	6,960	34	964	94	9,428
General merchandise stores	29	36,094	23	41,175	26	12,907	36	46,689
Food stores	42	13,959	49	14,761	47	11,651	76	8,668
Eating and drinking places	219	33,213	203	27,050	97	11,400	154	12,007
Home furnishings and appliances	56	9,670	57	12,138	30	942	36	5,744
Bldg. matrl. and farm implements	20	2,851	22	15,214	10	16,052	21	25,139
Auto dealers and auto supplies	28	5,814	53	107,052	61	5,596	81	59,669
Service stations	18	12,588	24	15,662	21	39,092	34	50,471
Other retail stores	385	24,057	333	70,913	205	4,449	455	25,186
Retail Stores Totals	910	153,768	794	310,925	531	103,053	987	243,001
All Other Outlets	1,431	30,475	1,484	144,631	586	75,996	1,086	61,995
Totals All Outlets	2,341	184,243	2,278	455,556	1,117	179,049	2,073	304,996

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

Type of business	RIDGECREST		RIVERSIDE		ROCKLIN		ROHNERT PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	11	144	204	21,726	3	#	5	2,128
General merchandise stores	7	12,095	95	104,419	8	17,467	9	21,534
Food stores	19	5,285	173	32,886	22	8,987	23	8,035
Eating and drinking places	52	5,782	521	54,831	63	6,904	81	13,687
Home furnishings and appliances	16	1,262	206	18,254	28	3,234	15	6,995
Bldg. matrl. and farm implements	9	1,749	72	75,817	18	7,730	15	28,198
Auto dealers and auto supplies	22	9,955	268	187,956	16	1,898	15	7,154
Service stations	8	2,299	78	51,877	10	9,256	11	8,356
Other retail stores	167	3,574	1,268	78,312	139	18,447 #	127	16,723
Retail Stores Totals	311	42,145	2,885	626,078	307	73,923	301	112,810
All Other Outlets	362	4,780	3,733	172,283	509	27,294	551	37,386
Totals All Outlets	673	46,925	6,618	798,361	816	101,217	852	150,196
Type of business	ROSEMEAD		ROSEVILLE		SACRAMENTO		SALINAS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	61	2,318	57	17,257	245	40,123	155	15,427
General merchandise stores	25	14,057	30	81,718	118	142,834	45	70,729
Food stores	40	3,885	36	15,694	311	60,943	130	26,384
Eating and drinking places	122	11,360	204	35,320	1,016	112,766	258	30,724
Home furnishings and appliances	20	677	100	14,606	227	29,571	66	14,223
Bldg. matrl. and farm implements	6	2,443	27	39,452	131	89,997	41	55,872
Auto dealers and auto supplies	48	4,119	68	238,563	321	124,950	103	86,123
Service stations	10	5,087	33	23,199	94	62,995	44	25,461
Other retail stores	167	8,260	425	64,351	1,545	157,221	508	41,908
Retail Stores Totals	499	52,206	980	530,160	4,008	821,400	1,350	366,851
All Other Outlets	773	8,613	1,657	112,105	6,323	435,981	1,517	98,564
Totals All Outlets	1,272	60,819	2,637	642,265	10,331	1,257,381	2,867	465,415
Type of business	SAN BERNARDINO		SAN BRUNO		SAN CARLOS		SAN CLEMENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	156	13,425	43	9,074	17	896	41	3,439
General merchandise stores	83	87,140	11	49,846	11	3,858	17	11,244
Food stores	162	25,836	35	4,208	18	2,701	26	8,530
Eating and drinking places	400	48,713	115	14,236	94	8,610	139	16,008
Home furnishings and appliances	138	21,092	23	3,670	74	9,057	46	1,732
Bldg. matrl. and farm implements	47	55,279	4	2,804	34	35,425	10	2,120
Auto dealers and auto supplies	196	111,226	29	32,009	18	6,258	19	2,480
Service stations	56	31,039	14	11,109	9	6,249	16	13,172
Other retail stores	808	68,850	153	16,726	187	44,946	328	12,049
Retail Stores Totals	2,046	462,600	427	143,682	462	118,000	642	70,774
All Other Outlets	2,238	125,138	569	16,385	1,087	52,699	1,200	34,052
Totals All Outlets	4,284	587,738	996	160,067	1,549	170,699	1,842	104,826
Type of business	SAN DIEGO		SAN DIMAS		SAN FERNANDO		SAN FRANCISCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	1,360	147,238	44	2,847	189	2,445	975	198,925
General merchandise stores	367	436,910	12	9,284	30	10,231	249	283,271
Food stores	800	165,878	21	5,209	25	3,366	1,160	101,061
Eating and drinking places	3,045	478,629	74	9,671	72	7,936	3,691	531,709
Home furnishings and appliances	1,047	156,368	27	7,210	30	1,831	809	156,008
Bldg. matrl. and farm implements	293	243,756	15	1,509	14	15,917	190	84,974
Auto dealers and auto supplies	844	456,550	12	653	25	14,058	210	117,360
Service stations	284	262,567	9	5,282	4	2,635	119	151,754
Other retail stores	8,658	546,527	188	12,215	401	21,895	5,576	597,908
Retail Stores Totals	16,698	2,894,423	402	53,880	790	80,314	12,979	2,222,970
All Other Outlets	17,510	1,208,674	828	29,571	1,520	17,652	16,045	1,320,045
Totals All Outlets	34,208	4,103,097	1,230	83,451	2,310	97,966	29,024	3,543,015

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

Type of business	SAN GABRIEL		SAN JOSE		SAN JUAN CAPISTRANO		SAN LEANDRO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	41	646	623	76,161	24	2,757	88	14,565
General merchandise stores	20	1,239	281	299,882	13	18,303	40	81,672
Food stores	36	3,370	460	103,790	15	3,418	75	13,305
Eating and drinking places	167	13,449	1,761	221,890	59	9,892	258	22,175
Home furnishings and appliances	25	4,430	492	108,289	46	1,935	65	10,181
Bldg. matrl. and farm implements	6	1,685	194	204,404	10	8,568	48	52,895
Auto dealers and auto supplies	28	15,565	399	479,245	16	51,689	64	55,630
Service stations	14	9,136	192	210,936	7	6,202	32	20,080
Other retail stores	310	12,195	4,131	490,367	219	9,367	513	38,244
Retail Stores Totals	647	61,715	8,533	2,194,964	409	112,131	1,183	308,747
All Other Outlets	787	14,064	11,790	1,361,351	722	26,014	1,533	166,742
Totals All Outlets	1,434	75,779	20,323	3,556,315	1,131	138,145	2,716	475,489
Type of business	SAN LUIS OBISPO		SAN MARCOS		SAN MATEO		SAN PABLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	50	6,858	28	762	82	26,866	19	491
General merchandise stores	21	21,222	11	15,611	39	69,137	13	3,940
Food stores	43	9,678	38	8,496	69	15,165	41	6,334
Eating and drinking places	162	23,054	132	16,874	267	36,937	62	6,014
Home furnishings and appliances	71	7,667	81	29,783	210	31,645	13	471
Bldg. matrl. and farm implements	23	16,908	42	40,086	29	26,579	4	3,325
Auto dealers and auto supplies	46	52,728	34	8,758	45	32,509	22	1,917
Service stations	19	13,309	18	11,278	39	21,298	9	3,869
Other retail stores	334	32,828	295	31,020	647	70,516	127	3,170
Retail Stores Totals	769	184,252	679	162,668	1,427	330,652	310	29,531
All Other Outlets	1,153	32,406	1,250	56,651	2,196	77,581	213	5,986
Totals All Outlets	1,922	216,658	1,929	219,319	3,623	408,233	523	35,517
Type of business	SAN RAFAEL		SAN RAMON		SANTA ANA		SANTA BARBARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	53	4,887	22	2,777	291	26,707	138	18,685
General merchandise stores	26	32,905	16	14,160	107	76,055	55	47,864
Food stores	58	12,759	20	9,029	232	40,576	97	21,553
Eating and drinking places	227	21,581	126	16,783	624	64,649	379	60,261
Home furnishings and appliances	116	24,042	45	8,069	168	23,231	144	19,634
Bldg. matrl. and farm implements	49	56,039	21	21,195	88	52,619	53	22,851
Auto dealers and auto supplies	61	99,393	17	5,754	213	120,483	67	48,923
Service stations	21	17,364	16	11,210	63	41,159	37	18,200
Other retail stores	478	58,117	325	29,325	1,173	99,648	732	57,737
Retail Stores Totals	1,089	327,087	608	118,302	2,959	545,127	1,702	315,708
All Other Outlets	1,965	85,006	694	174,472	4,236	391,395	3,179	83,982
Totals All Outlets	3,054	412,093	1,302	292,774	7,195	936,522	4,881	399,690
Type of business	SANTA CLARA		SANTA CLARITA		SANTA CRUZ		SANTA FE SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	60	11,576	156	12,104	67	5,665	113	1,727
General merchandise stores	23	62,563	60	65,690	22	26,486	38	11,591
Food stores	65	13,594	64	17,531	52	9,493	22	4,883
Eating and drinking places	429	57,490	274	38,266	214	34,227	105	10,679
Home furnishings and appliances	106	56,898	132	8,979	66	7,238	48	3,346
Bldg. matrl. and farm implements	44	37,934	46	32,126	21	14,491	42	25,338
Auto dealers and auto supplies	96	171,088	75	101,170	45	34,838	76	42,544
Service stations	29	24,867	44	33,273	17	11,468	18	27,338
Other retail stores	726	125,644	1,009	47,306	572	31,619	530	49,946
Retail Stores Totals	1,578	561,654	1,860	356,445	1,076	175,525	992	177,392
All Other Outlets	2,984	520,286	3,483	94,461	1,170	45,728	3,548	312,058
Totals All Outlets	4,562	1,081,940	5,343	450,906	2,246	221,253	4,540	489,450

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

Type of business	SANTA MARIA		SANTA MONICA		SANTA ROSA		SANTEE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	58	4,893	246	48,508	131	24,005	27	611
General merchandise stores	37	54,447	51	36,459	54	111,065	12	31,264
Food stores	57	11,128	61	16,849	109	30,371	30	7,470
Eating and drinking places	170	21,121	427	89,465	352	44,853	88	8,945
Home furnishings and appliances	49	8,840	216	21,931	190	34,480	32	579
Bldg. matrl. and farm implements	50	49,353	37	19,269	58	54,305	26	16,745
Auto dealers and auto supplies	73	54,604	80	115,877	123	145,701	47	6,513
Service stations	17	10,548	23	15,405	39	34,928	8	7,186
Other retail stores	301	28,421	1,101	93,904	791	98,710	286	13,147
Retail Stores Totals	812	243,355	2,242	457,667	1,847	578,418	556	92,460
All Other Outlets	1,134	46,357	2,426	130,525	3,066	124,508	765	29,728
Totals All Outlets	1,946	289,712	4,668	588,192	4,913	702,926	1,321	122,188
Type of business	SCOTTS VALLEY		SEAL BEACH		SEASIDE		SELMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	330	26	1,286	16	226	13	793
General merchandise stores	4	5,121	7	2,507	5	4,809	11	11,495
Food stores	8	2,877	16	3,177	21	1,845	23	4,336
Eating and drinking places	43	4,094	66	10,314	58	5,397	54	5,687
Home furnishings and appliances	15	840	16	288	15	1,545	10	824
Bldg. matrl. and farm implements	4	2,393	4	850	8	3,811	8	10,322
Auto dealers and auto supplies	8	3,543	3	#	37	68,077	24	44,069
Service stations	6	4,680	12	9,486	5	3,875	3	#
Other retail stores	115	8,938	101	5,103 #	113	7,364	60	5,378 #
Retail Stores Totals	209	32,816	251	33,011	278	96,949	206	82,904
All Other Outlets	284	10,996	322	16,129	272	16,310	188	8,541
Totals All Outlets	493	43,812	573	49,140	550	113,259	394	91,445
Type of business	SIGNAL HILL		SIMI VALLEY		SOLANA BEACH		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	8	1,463	38	4,083	24	3,883	18	1,931
General merchandise stores	5	27,447	31	44,493	3	#	9	3,858
Food stores	4	350	60	17,193	10	2,784	19	5,775
Eating and drinking places	27	2,354	206	27,064	60	10,007	51	9,703
Home furnishings and appliances	8	2,463	53	4,472	61	5,637	18	1,683
Bldg. matrl. and farm implements	18	23,048	27	27,137	4	3,690	9	4,300
Auto dealers and auto supplies	31	45,707	41	42,024	4	1,012	8	5,488
Service stations	4	1,663	25	20,192	3	#	6	4,608
Other retail stores	90	70,095	392	23,238	164	17,540 #	103	4,129
Retail Stores Totals	195	174,590	873	209,896	333	44,553	241	41,475
All Other Outlets	501	43,245	2,121	49,142	417	8,010	310	4,682
Totals All Outlets	696	217,835	2,994	259,038	750	52,563	551	46,157
Type of business	SONORA		SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	9	592	69	1,720	41	5,731	18	1,053
General merchandise stores	9	15,188	34	24,671	11	8,122	16	19,351
Food stores	13	4,748	83	8,277	32	10,988	50	7,358
Eating and drinking places	54	3,950	138	11,206	115	20,927	157	17,951
Home furnishings and appliances	19	931	42	962	19	2,399	37	10,876
Bldg. matrl. and farm implements	11	6,091	9	1,738	16	8,497	29	26,608
Auto dealers and auto supplies	13	1,039	117	47,480	16	7,532	33	17,996
Service stations	8	2,904	22	13,529	9	4,911	30	35,720
Other retail stores	122	8,153	216	5,526	188	9,740	205	25,719
Retail Stores Totals	258	43,596	730	115,109	447	78,847	575	162,632
All Other Outlets	294	5,263	781	30,577	451	12,691	1,260	137,398
Totals All Outlets	552	48,859	1,511	145,686	898	91,538	1,835	300,030

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

Type of business	STANTON		STOCKTON		SUNNYVALE		TEMECULA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	27	569	117	18,192	66	5,786	86	13,047
General merchandise stores	11	7,383	77	97,693	29	47,210	30	53,232
Food stores	40	6,693	194	34,677	73	16,182	31	12,532
Eating and drinking places	112	8,036	475	47,664	352	47,043	189	30,319
Home furnishings and appliances	10	740	113	18,259	63	11,077	90	13,503
Bldg. matrl. and farm implements	14	9,942	69	65,579	17	35,844	34	21,029
Auto dealers and auto supplies	26	5,529	201	131,317	51	128,139	61	73,715
Service stations	13	9,500	60	37,813	34	24,209	26	21,497
Other retail stores	145	9,867	788	77,254	628	102,234	465	49,671
Retail Stores Totals	398	58,259	2,094	528,448	1,313	417,724	1,012	288,545
All Other Outlets	442	15,460	2,204	161,826	2,366	368,961	1,184	64,071
Totals All Outlets	840	73,719	4,298	690,274	3,679	786,685	2,196	352,616
Type of business	TEMPLE CITY		THOUSAND OAKS		TORRANCE		TRACY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	41	2,874	103	19,702	386	42,109	47	7,096
General merchandise stores	11	7,787	48	57,186	120	129,763	23	24,361
Food stores	16	2,882	47	18,938	99	18,608	32	11,974
Eating and drinking places	49	5,572	257	42,478	425	63,234	105	13,921
Home furnishings and appliances	23	547	108	26,599	124	40,148	37	3,223
Bldg. matrl. and farm implements	8	506	36	28,741	53	39,245	21	11,331
Auto dealers and auto supplies	13	1,187	66	143,589	88	154,148	32	40,946
Service stations	6	3,336	33	23,956	55	30,329	18	15,515
Other retail stores	130	5,197	584	74,594	1,144	153,281	226	14,503
Retail Stores Totals	297	29,888	1,282	435,783	2,494	670,865	541	142,870
All Other Outlets	522	3,759	2,770	93,809	5,831	171,255	505	26,356
Totals All Outlets	819	33,647	4,052	529,592	8,325	842,120	1,046	169,226
Type of business	TRUCKEE		TULARE		TURLOCK		TUSTIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	25	2,799	46	5,447	32	1,864	45	8,711
General merchandise stores	7	3,894	27	16,208	21	22,835	24	32,337
Food stores	16	5,608	44	10,600	54	10,267	43	10,073
Eating and drinking places	55	6,827	108	8,675	130	13,634	186	27,130
Home furnishings and appliances	18	2,291	23	2,861	35	3,534	51	27,957
Bldg. matrl. and farm implements	12	8,930	24	9,069	15	10,101	15	21,334
Auto dealers and auto supplies	5	1,014	49	18,751	67	26,778	32	105,398
Service stations	11	4,685	12	5,070	21	14,500	23	15,803
Other retail stores	113	6,930	170	8,987	220	13,859	423	51,673
Retail Stores Totals	262	42,978	503	85,668	595	117,372	842	300,416
All Other Outlets	328	18,569	565	26,326	687	48,134	1,322	97,163
Totals All Outlets	590	61,547	1,068	111,994	1,282	165,506	2,164	397,579
Type of business	UKIAH		UNION CITY		UPLAND		VACAVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	14	711	17	1,466	43	2,365	72	19,421
General merchandise stores	15	19,633	23	22,327	27	21,204	16	34,461
Food stores	24	5,842	43	7,781	46	8,625	40	12,475
Eating and drinking places	67	6,581	98	13,152	137	14,634	149	21,792
Home furnishings and appliances	22	849	21	1,565	65	7,399	58	9,654
Bldg. matrl. and farm implements	13	10,105	13	20,120	24	15,434	23	14,863
Auto dealers and auto supplies	23	8,700	11	2,467	62	17,185	44	48,774
Service stations	11	5,659	11	8,976	20	14,021	23	18,251
Other retail stores	148	11,892	187	7,104	391	17,707	351	23,161
Retail Stores Totals	337	69,972	424	84,958	815	118,574	776	202,852
All Other Outlets	364	6,599	654	79,349	1,094	31,678	907	45,866
Totals All Outlets	701	76,571	1,078	164,307	1,909	150,252	1,683	248,718

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

Type of business	VALLEJO		VENTURA		VICTORVILLE		VISALIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	54	3,937	137	12,359	81	6,910	76	9,511
General merchandise stores	26	43,030	53	54,255	27	50,943	47	61,276
Food stores	74	14,037	67	15,060	55	11,406	71	17,001
Eating and drinking places	196	22,705	308	38,985	169	20,849	226	28,177
Home furnishings and appliances	48	3,949	147	14,407	48	10,229	92	11,444
Bldg. matrl. and farm implements	18	17,785	49	29,086	12	21,202	35	25,899
Auto dealers and auto supplies	75	70,046	108	103,255	72	56,873	110	48,698
Service stations	33	18,473	39	24,564	34	18,886	23	14,886
Other retail stores	394	18,335	902	47,768	336	31,356	457	31,520
Retail Stores Totals	918	212,297	1,810	339,739	834	228,654	1,137	248,412
All Other Outlets	1,214	40,819	3,827	90,414	804	30,561	1,443	104,401
Totals All Outlets	2,132	253,116	5,637	430,153	1,638	259,215	2,580	352,813
Type of business	VISTA		WALNUT CREEK		WATSONVILLE		WEST COVINA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	48	6,061	97	16,668	52	2,295	123	23,777
General merchandise stores	27	44,921	33	68,167	19	15,489	35	52,321
Food stores	52	12,311	39	10,926	54	7,694	53	10,555
Eating and drinking places	170	15,308	199	34,912	107	11,551	163	21,246
Home furnishings and appliances	53	6,116	101	17,202	23	1,291	29	9,922
Bldg. matrl. and farm implements	24	15,311	24	15,125	19	12,441	11	3,610
Auto dealers and auto supplies	56	26,008	51	125,545	27	21,236	40	75,743
Service stations	25	14,823	21	17,185	9	7,139	29	10,705
Other retail stores	398	16,406	644	49,114	212	13,134	320	31,392
Retail Stores Totals	853	157,265	1,209	354,844	522	92,270	803	239,271
All Other Outlets	1,466	56,441	1,272	60,540	519	22,833	904	25,825
Totals All Outlets	2,319	213,706	2,481	415,384	1,041	115,103	1,707	265,096
Type of business	WEST HOLLYWOOD		WESTMINSTER		WEST SACRAMENTO		WHITTIER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	85	10,621	120	14,442	10	1,084	95	9,470
General merchandise stores	24	4,646	70	58,408	7	1,544	43	19,682
Food stores	39	13,921	82	11,828	27	5,234	61	11,136
Eating and drinking places	200	49,826	254	19,711	73	6,658	180	20,045
Home furnishings and appliances	140	17,940	62	8,022	12	4,041	82	2,878
Bldg. matrl. and farm implements	16	6,486	22	19,221	26	25,254	17	10,446
Auto dealers and auto supplies	9	4,194	56	85,157	44	19,124	86	41,479
Service stations	8	4,663	22	18,659	22	12,269	25	12,805
Other retail stores	350	25,843	660	42,090	82	23,109	504	19,865
Retail Stores Totals	871	138,140	1,348	277,538	303	98,317	1,093	147,806
All Other Outlets	923	46,955	1,071	36,644	647	145,194	1,582	33,899
Totals All Outlets	1,794	185,095	2,419	314,182	950	243,511	2,675	181,705
Type of business	WOODLAND		YORBA LINDA		YUBA CITY		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	28	1,753	15	402	34	4,034	11	937
General merchandise stores	18	26,087	13	16,269	21	41,274	15	11,746
Food stores	38	9,554	19	5,989	44	12,884	17	4,407
Eating and drinking places	103	9,619	83	11,769	108	12,913	43	4,077
Home furnishings and appliances	31	2,343	36	2,652	48	4,177	25	263
Bldg. matrl. and farm implements	30	21,327	15	10,804	14	9,442	10	2,065
Auto dealers and auto supplies	31	23,143	19	1,770	51	22,689	36	9,332
Service stations	15	15,229	6	6,510	16	7,934	10	5,067
Other retail stores	163	11,498	210	26,652	244	15,633	169	3,359
Retail Stores Totals	457	120,553	416	82,817	580	130,980	336	41,253
All Other Outlets	706	41,444	1,060	33,414	632	23,220	318	3,680
Totals All Outlets	1,163	161,997	1,476	116,231	1,212	154,200	654	44,933

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, THIRD 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	3,080	166	17,526	GRIDLEY	82	15,414	180	17,899
ALBANY	263	21,552	505	28,343	GROVER BEACH	160	15,266	432	20,151
ALTURAS	76	9,127	170	9,830	GUADALUPE	39	3,616	72	3,921
AMADOR	14	254	28	274	GUSTINE	41	3,511	105	4,366
AMERICAN CANYON	64	28,304	166	31,802	HALF MOON BAY	210	29,030	502	36,131
ANDERSON	183	21,537	395	29,251	HAWAIIAN GARDENS	133	12,807	250	14,047
ANGELS CAMP	100	12,410	190	14,005	HERCULES	117	7,246	255	19,146
ARCATA	255	24,850	629	36,286	HIDDEN HILLS	10	223	47	380
ARVIN	81	4,457	121	9,310	HIGHLAND	221	21,286	501	25,959
ATHERTON	42	484	238	3,290	HILLSBOROUGH	28	125	252	1,501
ATWATER	181	19,509	392	33,010	HOLTVILLE	46	1,692	88	2,569
AVALON	142	21,337	233	22,709	HUGHSON	45	4,721	94	6,028
AVENAL	52	2,583	66	3,142	HURON	55	2,995	77	3,440
BEAUMONT	195	18,801	454	23,820	IMPERIAL	53	10,037	130	20,809
BELL GARDENS	270	26,607	541	33,934	IMPERIAL BEACH	182	12,261	347	13,335
BELMONT	240	55,994	712	94,881	INDIAN WELLS	52	3,293	121	9,457
BELVEDERE	10	512	86	1,728	IONE	39	1,598	93	2,639
BIGGS	11	280	33	295	IRWINDALE	118	19,650	559	83,694
BLUE LAKE	11	738	50	831	ISLETON	28	2,807	55	3,078
BLYTHE	156	25,830	287	30,465	JACKSON	162	19,282	311	23,110
BRADBURY	5	40	21	53	KERMAN	102	16,525	211	21,410
BRAWLEY	176	17,714	327	26,276	KING CITY	135	18,097	256	26,645
BRISBANE	62	18,698	238	56,219	KINGSBURG	88	12,377	209	14,748
BUELLETON	95	28,892	224	31,943	LAGUNA WOODS	40	17,628	163	18,204
CALABASAS	229	60,170	776	93,140	LA HABRA HEIGHTS	17	116	86	1,426
CALIFORNIA CITY	66	3,471	133	4,331	LAKEPORT	151	25,947	316	27,885
CALIMESA	59	7,000	137	7,513	LA PALMA	99	39,832	292	64,007
CALIPATRIA	24	2,008	40	2,241	LA QUINTA	197	55,844	436	67,072
CALISTOGA	111	13,352	239	14,894	LATHROP	44	16,223	99	34,552
CANYON LAKE	79	1,894	209	2,785	LEMOORE	138	19,830	278	24,564
CARPINTERIA	178	18,825	597	27,921	LINCOLN	88	12,456	248	22,652
CHOWCHILLA	91	12,487	183	17,015	LINDSAY	84	6,088	174	7,817
CLAYTON	96	7,605	201	9,148	LIVE OAK	39	2,800	83	3,044
CLEARLAKE	125	20,149	262	21,369	LIVINGSTON	60	6,779	108	9,134
CLOVERDALE	75	8,102	193	9,242	LOMA LINDA	157	40,943	359	60,511
COACHELLA	159	23,240	231	31,147	LOMITA	238	24,062	601	28,857
COALINGA	104	13,632	203	18,119	LOOMIS	94	9,251	286	23,375
COLFAX	55	8,085	155	11,412	LOS ALAMITOS	245	41,755	718	66,990
COLUSA	93	14,415	195	19,760	LOS ALTOS HILLS	51	359	225	2,260
CORCORAN	86	12,278	157	23,450	LOYALTON	12	869	30	1,739
CORNING	103	29,472	198	38,418	MAMMOTH LAKES	184	29,308	367	35,404
CORONADO	276	27,568	533	49,461	MARICOPA	10	552	17	607
COTATI	109	15,463	294	24,928	MARINA	156	16,124	374	24,533
CRESCENT CITY	125	15,449	247	19,377	MAYWOOD	179	14,607	329	19,417
CUDAHY	106	15,376	214	27,488	MC FARLAND	44	3,261	77	3,714
DEL MAR	381	34,965	889	50,263	MENDOTA	68	5,649	88	9,017
DEL REY OAKS	12	2,822	44	3,440	MONTAGUE	13	1,043	45	1,183
DESERT HOT SPRINGS	157	12,526	288	13,545	MONTE SERENO	25	260	84	609
DINUBA	159	25,097	311	29,122	MOORPARK	185	22,805	693	44,193
DIXON	137	27,829	339	45,998	MORAGA	202	14,601	427	16,802
DORRIS	14	458	28	508	MORRO BAY	255	29,873	562	34,049
DOS PALOS	52	4,227	107	6,095	MOUNT SHASTA	138	11,699	299	16,338
DUNSMUIR	54	2,458	109	2,587	NEEDLES	71	8,081	144	10,397
EAST PALO ALTO	81	23,153	159	27,191	NEVADA CITY	180	14,518	450	23,163
ESCALON	79	11,667	168	14,406	NEWMAN	69	7,239	118	8,484
ETNA	21	819	55	937	OAKLEY	166	18,937	357	20,420
EXETER	98	10,637	213	11,787	OJAI	210	17,379	616	24,137
FAIRFAX	103	6,356	327	7,485	ORANGE COVE	41	2,279	75	2,955
FARMERSVILLE	64	4,369	112	7,615	ORINDA	275	15,617	655	19,011
FERNDALE	53	2,738	124	3,308	ORLAND	114	11,173	235	14,802
FILLMORE	105	16,431	263	19,500	PACIFICA	244	26,339	733	30,035
FIREBAUGH	57	9,742	90	10,334	PACIFIC GROVE	332	30,856	732	37,560
FORT BRAGG	206	24,110	430	36,397	PALOS VERDES ESTATES	63	2,971	332	5,879
FORT JONES	22	1,744	60	1,843	PARADISE	308	26,043	886	30,544
FORTUNA	143	21,477	343	26,560	PARLIER	51	4,319	97	5,225
FOWLER	38	4,271	97	11,847	PATTERSON	96	13,428	174	19,161
GALT	388	14,822	1,217	19,820	PIEDMONT	73	3,127	212	4,109
GONZALES	65	4,243	108	6,023	PISMO BEACH	240	36,005	434	40,123
GRAND TERRACE	88	7,004	206	12,102	PLYMOUTH	24	2,035	54	2,413
GREENFIELD	76	10,490	136	14,659	POINT ARENA	25	810	47	1,617

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD 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	12,928	302	15,949	SUTTER CREEK	89	6,856	199	7,773
PORTOLA	49	3,707	101	4,092	TAFT	129	18,559	266	26,626
PORTOLA VALLEY	31	2,047	174	4,236	TEHACHAPI	132	15,534	264	18,605
RANCHO MIRAGE	209	47,217	400	58,034	TEHAMA	3	#	6	31 #
RANCHO PALOS VERDES	155	14,808	707	20,624	TIBURON	114	10,795	382	14,353
RANCHO SANTA MARGARITA	265	57,615	836	74,719	TRINIDAD	18	2,205	57	2,243
REEDLEY	169	24,359	384	30,619	TULELAKE	17	480	30	1,708
RIO DELL	22	1,745	60	1,780	TWENTYNINE PALMS	185	13,164	326	14,420
RIO VISTA	70	14,734	168	16,537	VERNON	121	25,247	847	115,412
RIPON	69	24,526	178	29,179	VILLA PARK	34	3,355	160	4,181
RIVERBANK	105	10,940	224	19,765	WALNUT	243	19,309	1,111	30,481
ROLLING HILLS	6	8	35	14	WASCO	123	12,170	211	15,654
ROLLING HILLS ESTATES	155	26,165	406	30,293	WATERFORD	49	4,198	90	5,604
ROSS	15	310	98	1,231	WEED	54	6,744	123	9,214
ST. HELENA	170	32,342	386	49,000	WESTLAKE VILLAGE	185	44,731	662	64,492
SAN ANSELMO	255	15,825	736	21,128	WESTMORLAND	17	1,780	26	2,336
SAND CITY	59	47,699	133	53,594	WHEATLAND	20	1,820	51	1,845
SANGER	165	27,917	356	40,666	WILLIAMS	50	9,018	101	12,361
SAN JACINTO	249	14,669	565	18,491	WILLITS	151	19,695	309	23,081
SAN JOAQUIN	25	1,209	39	3,971	WILLOWS	91	14,958	191	16,322
SAN JUAN BAUTISTA	93	2,833	189	3,112	WINDSOR	115	25,623	432	50,785
SAN MARINO	103	7,175	380	8,663	WINTERS	50	4,099	124	4,558
SANTA PAULA	224	28,186	567	39,923	WOODLAKE	51	2,929	88	4,338
SARATOGA	285	20,743	832	26,915	WOODSIDE	48	6,986	224	11,739
SAUSALITO	249	26,181	809	39,796	YOUNTVILLE	70	10,964	134	11,732
SEBASTOPOL	227	26,518	589	35,127	YREKA	168	25,888	389	33,641
SHAFTER	85	17,146	167	34,658	YUCAIPA	366	25,615	887	33,104
SHASTA LAKE	73	4,124	209	12,552					
SIERRA MADRE	114	3,524	365	5,027					
SOLEDAD	78	8,454	135	9,299					
SOLVANG	229	19,604	402	24,147					
SOUTH EL MONTE	440	31,794	2,234	78,824					
SOUTH PASADENA	235	25,176	712	31,304					
SUISUN	202	15,883	471	21,437					
SUSANVILLE	132	27,847	303	32,488					

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 third quarter self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 33,934,000 for 1999 and 34,480,000 for 2000.
- b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide 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