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

*2000 Fourth Quarter*

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

The following factors should be considered when using these data:

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

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

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# TAXABLE SALES IN CALIFORNIA

## FOURTH QUARTER 2000

Taxable sales in California showed sustained growth during the fourth quarter of 2000. Transactions subject to the sales and use tax totaled \$118.5 billion, an increase of \$9.5 billion, or 8.7 percent, over the fourth quarter of 1999.

Measured in constant dollars, fourth quarter 2000 taxable sales growth was 7.4 percent, lower than current-dollar growth. The average price of taxable commodities increased slightly, with the California Taxable Sales Deflator measuring inflation for the quarter at 1.2 percent.

Retail stores reported quarterly taxable sales of \$78.5 billion, a 9.9 percent increase over the fourth quarter of 1999. Taxable transactions by business and personal service establishments totaled \$5.8 billion, an increase of 6.0 percent. Taxable sales by establishments included in the "All Other Outlets" category were \$34.2 billion, an increase of 6.5 percent.

Stores dealing mainly in nondurable goods outperformed stores featuring durable goods, a reversal of previous sales trends. Sales of nondurable goods grew by 10.3 percent compared to the same period last year, while sales of durable goods grew by 9.5 percent.

In the durable goods category, new car dealers experienced a slower but still-strong quarter. Their

taxable sales totaled \$11.3 billion, an increase of 10.6 percent.

Continued strong demand in the housing market gave building material dealers their tenth consecutive quarter of taxable sales growth. Those businesses posted taxable sales of \$5.7 billion, an increase of 11.0 percent.

Construction contractors reported \$4.7 billion in taxable sales for year-to-year growth of 9.6 percent. Household and home furnishings stores also continued to enjoy robust sales growth. Their taxable sales for the quarter totaled \$2.6 billion, a 12.5 percent gain.

Service stations' sales jumped 27.4 percent to total \$6.7 billion in the fourth quarter of 2000. Gasoline consumption during the quarter remained high at 3.7 billion gallons, a negligible 0.3 percent increase from fourth quarter 1999. However, the average price per gallon of gasoline jumped by 25.3 percent to \$1.649.

General merchandise stores—a category that includes department stores and discount mass-merchandise stores—posted sales of \$13.3 billion, an increase of 7.4 percent over fourth quarter 1999. Restaurant sales showed moderate growth with sales of \$9.0 billion, a gain of 7.8 percent over the same period a year ago.

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

Type of business	Number of permits on January 1, 2001	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	9,921	\$1,113,541	.94	9.3	29.77	31.98
Men's apparel	3,530	344,939	.29	3.0	9.79	9.91
Family apparel	12,649	1,885,982	1.59	16.6	47.28	54.17
Shoes	4,604	593,728	.50	10.1	15.76	17.05
Apparel stores group	<b>30,704</b>	<b>3,938,190</b>	<b>3.32</b>	<b>12.2</b>	<b>102.60</b>	<b>113.11</b>
General merchandise stores	7,975	13,328,149	11.25	7.4	362.91	382.79
Drug stores	4,389	1,489,296	1.26	5.9	41.13	42.77
General merchandise group	<b>12,364</b>	<b>14,817,445</b>	<b>12.50</b>	<b>7.2</b>	<b>404.04</b>	<b>425.57</b>
Gifts, art goods, and novelties	11,255	624,709	.53	4.0	17.56	17.94
Sporting goods	6,313	910,527	.77	4.8	25.40	26.15
Florists	5,262	292,609	.25	4.9	8.15	8.40
Photographic equipment and supplies	954	136,469	.12	-5.8	4.23	3.92
Musical instruments	3,207	492,197	.42	-3.3	14.89	14.14
Stationery and books	8,613	1,137,546	.96	6.3	31.29	32.67
Jewelry	8,411	777,840	.66	3.8	21.91	22.34
Office, store, and school supplies	15,407	4,468,466	3.77	16.9	111.73	128.34
Other specialties	101,713	4,419,389	3.73	6.7	121.06	126.93
Specialty stores group	<b>161,135</b>	<b>13,259,752</b>	<b>11.19</b>	<b>8.8</b>	<b>356.21</b>	<b>380.83</b>
Food stores selling all types of liquor	5,636	3,240,288	2.73	1.9	92.98	93.06
All other food stores	18,653	1,563,494	1.32	6.5	42.94	44.90
Food stores group	<b>24,289</b>	<b>4,803,782</b>	<b>4.05</b>	<b>3.3</b>	<b>135.92</b>	<b>137.97</b>
Eating places: no alcoholic beverages	45,219	3,977,225	3.36	7.4	108.25	114.23
Eating places: beer and wine	19,173	2,245,395	1.89	6.8	61.43	64.49
Eating and drinking: all types of liquor	10,815	2,769,741	2.34	9.2	74.14	79.55
Eating and drinking group	<b>75,207</b>	<b>8,992,361</b>	<b>7.59</b>	<b>7.8</b>	<b>243.83</b>	<b>258.27</b>
Household and home furnishings	22,727	2,601,766	2.20	12.5	67.63	74.72
Household appliance dealers	3,647	1,256,392	1.06	4.0	35.31	36.08
Household group	<b>26,374</b>	<b>3,858,158</b>	<b>3.26</b>	<b>9.6</b>	<b>102.95</b>	<b>110.81</b>
Lumber and building materials	3,866	4,003,068	3.38	11.5	104.91	114.97
Hardware stores	2,172	738,681	.62	2.1	21.15	21.22
Plumbing and electrical supplies	1,796	758,761	.64	23.0	18.04	21.79
Paint, glass, and wallpaper	1,577	231,974	.20	-1.4	6.87	6.66
Building material group	<b>9,411</b>	<b>5,732,484</b>	<b>4.84</b>	<b>11.0</b>	<b>150.97</b>	<b>164.64</b>
New motor vehicle dealers	2,533	11,301,273	9.54	10.6	298.72	324.58
Used motor vehicle dealers	7,537	1,297,605	1.10	10.1	34.45	37.27
Automotive supplies and parts	12,489	1,160,693	.98	3.4	32.80	33.34
Service stations	9,075	6,713,792	5.67	27.4	154.02	192.83
Automotive group	<b>31,634</b>	<b>20,473,363</b>	<b>17.28</b>	<b>15.1</b>	<b>520.00</b>	<b>588.01</b>
Packaged liquor stores	4,854	571,657	.48	3.7	16.11	16.42
Second-hand merchandise	6,870	151,012	.13	2.0	4.33	4.34
Farm implement dealers	1,244	598,727	.51	-1.1	17.70	17.20
Farm and garden supply stores	3,629	439,160	.37	2.9	12.48	12.61
Fuel and ice dealers	732	165,963	.14	30.1	3.73	4.77
Mobile homes, trailers, and campers	815	204,731	.17	4.6	5.72	5.88
Boat, motorcycle, and plane dealers	2,338	483,601	.41	20.9	11.69	13.89
All other retail stores group	<b>20,482</b>	<b>2,614,851</b>	<b>2.21</b>	<b>6.5</b>	<b>71.75</b>	<b>75.10</b>
<b>Retail Stores Totals</b>	<b>391,600</b>	<b>78,490,386</b>	<b>66.24</b>	<b>9.9</b>	<b>2,088.26</b>	<b>2,254.30</b>
Business and Personal Services	103,374	5,805,524	4.90	6.0	160.12	166.74
All Other Outlets	481,014	34,196,725	28.86	6.5	938.96	982.16
<b>Totals All Outlets</b>	<b>975,988</b>	<b>\$118,492,635</b>	<b>100.00</b>	<b>8.7</b>	<b>3,187.34</b>	<b>3,403.20</b>
<b>HISTORICAL DATA</b>						
Comparable data for retail stores:						
1995	339,596	53,179,815	65.42	3.4	1,650.37	
1996	344,118	55,770,308	64.99	4.9	1,707.08	
1997	346,657	59,646,365	64.50	7.0	1,795.17	
1998	368,698	63,112,370	65.49	5.8	1,869.11	
1999	376,023	71,433,136	65.52	13.2	2,088.26	
Comparable data for all outlets:						
1995	992,019	81,286,633		4.8	2,522.63	
1996	986,439	85,814,616		5.6	2,626.71	
1997	973,786	92,476,379		7.8	2,783.25	
1998	970,395	96,363,967		4.2	2,853.88	
1999	970,025	109,029,333		13.1	3,187.34	

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

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of January 1, 2001			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	39,602	1,985	41,587	\$5,378,158	\$160,961	\$853,981	\$6,393,100	10.2
Alpine	--	69	69	--	2,675	4,343	7,018	13.0
Amador	707	781	1,488	38,807	46,759	13,165	98,731	12.4
Butte	4,030	1,982	6,012	441,400	62,264	47,645	551,309	7.3
Calaveras	191	1,368	1,559	13,572	38,084	9,645	61,301	6.6
Colusa	288	203	491	30,108	12,623	8,178	50,909	2.3
Contra Costa	20,161	2,858	23,019	2,741,954	195,842	416,608	3,354,404	8.2
Del Norte	249	415	664	18,397	16,930	9,933	45,260	4.9
El Dorado	1,624	4,056	5,680	145,807	157,932	53,745	357,484	11.6
Fresno	15,827	3,108	18,935	1,811,688	190,575	207,697	2,209,960	5.5
Glenn	416	281	697	29,322	20,925	6,585	56,832	8.7
Humboldt	2,706	1,896	4,602	251,801	62,678	29,383	343,862	1.8
Imperial	3,533	398	3,931	294,129	34,205	36,206	364,540	-5.1
Inyo	407	366	773	33,379	18,429	12,286	64,094	10.0
Kern	8,869	5,778	14,647	1,178,446	458,852	219,092	1,856,390	9.8
Kings	1,633	397	2,030	176,090	24,891	33,147	234,128	7.2
Lake	573	1,091	1,664	52,031	42,763	12,919	107,713	-1.3
Lassen	313	440	753	32,836	13,435	12,983	59,254	4.2
Los Angeles	260,454	13,828	274,282	24,474,094	934,005	2,939,037	28,347,136	6.2
Madera	1,097	1,679	2,776	103,992	82,134	28,520	214,646	1.4
Marin	9,371	1,843	11,214	947,594	76,664	98,166	1,122,424	7.4
Mariposa	--	693	693	--	24,303	4,207	28,510	-7.0
Mendocino	1,570	2,062	3,632	140,722	95,746	22,469	258,937	5.8
Merced	2,883	890	3,773	339,568	69,497	46,914	455,979	6.2
Modoc	172	196	368	8,992	3,376	8,176	20,544	28.0
Mono	366	247	613	32,322	4,902	8,471	45,695	2.0
Monterey	8,029	3,115	11,144	995,394	153,844	144,974	1,294,212	12.9
Napa	3,310	1,098	4,408	342,948	111,528	48,531	503,007	8.0
Nevada	1,825	2,168	3,993	151,443	75,458	40,028	266,929	5.3
Orange	91,980	2,460	94,440	10,532,535	217,005	1,194,733	11,944,273	7.3
Placer	5,423	3,435	8,858	910,593	246,549	144,813	1,301,955	21.1
Plumas	103	959	1,062	4,139	31,970	10,946	47,055	6.6
Riverside	29,808	6,309	36,117	3,724,275	463,803	397,052	4,585,130	9.8
Sacramento	16,961	14,073	31,034	2,110,146	1,807,682	548,593	4,466,421	7.3
San Benito	931	345	1,276	79,754	37,991	15,620	133,365	10.9
San Bernardino	33,849	6,920	40,769	4,228,947	301,946	482,285	5,013,178	9.3
San Diego	70,982	10,006	80,988	8,360,177	443,227	940,095	9,743,499	8.7
San Francisco	29,178	--	29,178	3,834,699	--	--	3,834,699	7.5
San Joaquin	9,427	2,187	11,614	1,316,282	252,970	173,185	1,742,437	11.3
San Luis Obispo	6,509	3,011	9,520	566,991	108,341	84,995	760,327	9.2
San Mateo	19,774	1,542	21,316	3,091,795	244,426	431,185	3,767,406	10.4
Santa Barbara	9,369	4,111	13,480	903,676	278,127	132,098	1,313,901	6.5
Santa Clara	46,332	1,830	48,162	8,588,603	86,158	1,527,498	10,202,259	18.9
Santa Cruz	4,588	4,207	8,795	517,598	188,340	80,946	786,884	8.6
Shasta	3,538	2,088	5,626	437,631	60,026	60,405	558,062	9.5
Sierra	31	98	129	1,400	1,506	1,913	4,819	-9.8
Siskiyou	1,285	683	1,968	63,960	19,377	19,683	103,020	10.4
Solano	7,789	440	8,229	1,076,383	31,878	123,132	1,231,393	13.5
Sonoma	11,107	5,573	16,680	1,435,181	269,528	161,948	1,866,657	10.6
Stanislaus	8,187	1,983	10,170	1,000,987	277,772	116,905	1,395,664	10.3
Sutter	1,357	601	1,958	171,848	52,756	37,774	262,378	13.3
Tehama	770	794	1,564	97,699	12,715	9,350	119,764	4.8
Trinity	--	570	570	--	12,361	2,396	14,757	-8.6
Tulare	6,001	2,361	8,362	643,572	105,879	82,927	832,378	4.4
Tuolumne	578	1,605	2,183	55,928	66,211	12,373	134,512	7.9
Ventura	20,980	1,719	22,699	2,134,788	97,445	240,069	2,472,302	6.3
Yolo	3,347	444	3,791	485,628	46,416	77,009	609,053	7.2
Yuba	460	773	1,233	43,510	39,867	18,056	101,433	5.4
Statewide	--	--	8,720	--	--	369,346	369,346	-26.5
<b>TOTAL</b>	<b>830,850</b>	<b>136,418</b>	<b>975,988</b>	<b>\$96,623,719</b>	<b>\$8,994,552</b>	<b>\$12,874,364</b>	<b>\$118,492,635</b>	<b>8.7</b>
<b>HISTORICAL DATA</b>								
1995	831,247	152,355	992,019	\$65,729,121	\$6,610,693	\$8,867,547	\$81,207,361	4.9
1996	828,330	149,436	986,439	69,443,664	6,782,779	9,577,540	85,803,983	5.7
1997	819,768	145,019	973,786	75,275,334	7,154,088	10,046,957	92,476,379	7.8
1998	819,032	142,175	970,395	78,989,553	7,681,686	9,692,728	96,363,967	4.2
1999	821,235	139,980	970,025	88,843,483	8,584,681	11,601,169	109,029,333	13.1

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

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	371	40,789	53	4,640	254	29,504	31	1,589
Men's apparel	87	10,342	7	1,086	62	9,314	6	260
Family apparel	597	74,690	41	5,972	281	53,383	51	3,953
Shoes	149	26,901	17	1,841	89	16,054	10	683
Apparel stores group	<b>1,204</b>	<b>152,722</b>	<b>118</b>	<b>13,539</b>	<b>686</b>	<b>108,255</b>	<b>98</b>	<b>6,485</b>
General merchandise stores	487	543,209	34	94,560	202	481,172	29	19,139
Drug stores	167	85,162	29	8,728	105	57,972	13	8,696
General merchandise group	<b>654</b>	<b>628,371</b>	<b>63</b>	<b>103,288</b>	<b>307</b>	<b>539,144</b>	<b>42</b>	<b>27,835</b>
Gifts, art goods, and novelties	434	26,659	65	1,723	326	17,751	77	1,745
Sporting goods	241	48,815	70	5,860	223	31,828	86	6,523
Florists	283	12,802	24	1,899	181	8,043	21	878
Photographic equipment and supplies	46	4,537	4	410	14	2,508	4	57
Musical instruments	165	27,250	22	2,411	89	18,348	17	974
Stationery and books	589	79,210	62	4,816	339	27,239	48	2,015
Jewelry	509	29,239	31	2,743	318	24,599	16	1,587
Office, store, and school supplies	1,002	252,737	99	11,912	523	121,327	73	6,108
Other specialties	5,656	246,409	500	20,428	3,240	132,046	413	9,982
Specialty stores group	<b>8,925</b>	<b>727,658</b>	<b>877</b>	<b>52,202</b>	<b>5,253</b>	<b>383,689</b>	<b>755</b>	<b>29,869</b>
Food stores selling all types of liquor	275	140,324	35	24,302	180	117,922	26	25,980
All other food stores	791	54,098	121	14,005	380	33,941	73	7,770
Food stores group	<b>1,066</b>	<b>194,422</b>	<b>156</b>	<b>38,307</b>	<b>560</b>	<b>151,863</b>	<b>99</b>	<b>33,750</b>
Eating places: no alcoholic beverages	2,104	157,063	250	20,436	986	86,313	198	13,437
Eating places: beer and wine	987	114,949	121	10,945	526	65,576	115	10,004
Eating and drinking: all types of liquor	501	105,523	60	8,689	272	65,157	69	9,174
Eating and drinking group	<b>3,592</b>	<b>377,535</b>	<b>431</b>	<b>40,070</b>	<b>1,784</b>	<b>217,046</b>	<b>382</b>	<b>32,615</b>
Household and home furnishings	1,040	148,759	147	7,982	753	91,824	135	5,715
Household appliance dealers	167	72,425	37	10,093	91	41,223	25	2,086
Household group	<b>1,207</b>	<b>221,184</b>	<b>184</b>	<b>18,075</b>	<b>844</b>	<b>133,047</b>	<b>160</b>	<b>7,801</b>
Lumber and building materials	169	194,122	48	26,032	124	137,125	36	14,601
Hardware stores	97	42,934	28	3,703	55	23,547	20	3,181
Plumbing and electrical supplies	90	52,979	20	2,457	50	28,928	13	2,149
Paint, glass, and wallpaper	97	12,067	19	2,062	47	7,928	15	1,601
Building material group	<b>453</b>	<b>302,102</b>	<b>115</b>	<b>34,254</b>	<b>276</b>	<b>197,528</b>	<b>84</b>	<b>21,532</b>
New motor vehicle dealers	100	669,518	16	44,598	74	379,267	14	34,654
Used motor vehicle dealers	287	70,432	63	4,495	158	23,312	29	3,328
Automotive supplies and parts	463	46,671	109	12,010	307	52,617	66	6,075
Service stations	391	284,919	53	34,626	273	228,106	46	25,970
Automotive group	<b>1,241</b>	<b>1,071,540</b>	<b>241</b>	<b>95,729</b>	<b>812</b>	<b>683,302</b>	<b>155</b>	<b>70,027</b>
Packaged liquor stores	281	36,892	31	3,337	86	18,917	33	2,966
Second-hand merchandise	213	4,780	57	1,532	150	3,168	30	1,018
Farm implement dealers	54	68,648	25	9,372	13	1,702	5	250
Farm and garden supply stores	83	13,062	59	3,769	81	14,274	30	2,547
Fuel and ice dealers	14	2,052	16	2,273	17	2,384	28	4,020
Mobile homes, trailers, and campers	19	12,521	20	4,107	18	2,270	5	89
Boat, motorcycle, and plane dealers	103	29,397	33	3,270	65	11,572	25	1,402
All other retail stores group	<b>767</b>	<b>167,352</b>	<b>241</b>	<b>27,660</b>	<b>430</b>	<b>54,287</b>	<b>156</b>	<b>12,292</b>
Retail Stores Totals	<b>19,109</b>	<b>3,842,886</b>	<b>2,426</b>	<b>423,124</b>	<b>10,952</b>	<b>2,468,161</b>	<b>1,931</b>	<b>242,206</b>
Business and Personal Services	4,548	305,988	793	21,146	2,899	155,462	621	21,193
All Other Outlets	17,930	2,244,226	2,793	107,039	9,168	730,781	3,128	94,085
Totals All Outlets	<b>41,587</b>	<b>6,393,100</b>	<b>6,012</b>	<b>551,309</b>	<b>23,019</b>	<b>3,354,404</b>	<b>5,680</b>	<b>357,484</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	20,844	2,499,809	2,311	313,860	12,760	1,560,941	1,915	168,997
1996	20,746	2,589,674	2,364	317,888	12,199	1,682,976	1,845	173,122
1997	20,226	2,855,124	2,298	334,168	11,739	1,907,225	1,793	184,918
1998	21,102	2,932,307	2,857	352,987	13,977	2,092,116	2,445	189,647
1999	19,337	3,364,330	2,383	387,068	11,084	2,204,356	1,864	216,567
Comparable data for all outlets:								
1995	42,478	4,327,174	6,349	404,665	24,755	2,282,368	6,051	241,117
1996	41,769	4,575,666	6,353	422,276	24,451	2,410,697	6,119	252,584
1997	40,955	5,049,713	6,233	438,072	23,686	2,642,706	6,034	266,473
1998	40,868	5,095,450	6,019	462,629	23,376	2,913,947	5,668	278,160
1999	41,407	5,803,655	5,962	513,842	23,101	3,098,975	5,566	320,247

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

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		HUMBOLDT		IMPERIAL		KERN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	170	15,949	30	2,247	86	3,770	89	9,750
Men's apparel	37	4,650	5	437	18	326	18	2,609
Family apparel	227	33,991	29	3,401	116	9,494	191	21,485
Shoes	71	8,268	13	1,366	38	2,420	74	7,100
Apparel stores group	<b>505</b>	<b>62,858</b>	<b>77</b>	<b>7,451</b>	<b>258</b>	<b>16,010</b>	<b>372</b>	<b>40,944</b>
General merchandise stores	218	287,726	33	48,823	100	81,872	185	224,153
Drug stores	108	32,948	26	7,578	12	2,692	74	22,665
General merchandise group	<b>326</b>	<b>320,674</b>	<b>59</b>	<b>56,401</b>	<b>112</b>	<b>84,564</b>	<b>259</b>	<b>246,818</b>
Gifts, art goods, and novelties	226	9,385	71	2,460	21	330	162	4,479
Sporting goods	132	15,004	41	4,104	30	1,525	114	8,982
Florists	73	7,550	26	1,670	22	619	74	4,532
Photographic equipment and supplies	10	1,925	5	699	1	#	8	669
Musical instruments	78	7,067	19	1,640	9	158	34	3,571
Stationery and books	126	15,417	56	2,664	26	698	99	15,606
Jewelry	156	14,126	27	2,077	38	1,995	115	9,315
Office, store, and school supplies	262	64,120	55	5,196	38	4,397	198	26,874
Other specialties	1,353	63,209	315	9,157	250	11,145 #	2,200	45,237
Specialty stores group	<b>2,416</b>	<b>197,803</b>	<b>615</b>	<b>29,667</b>	<b>435</b>	<b>20,867</b>	<b>3,004</b>	<b>119,265</b>
Food stores selling all types of liquor	100	51,441	44	18,587	12	6,886	104	52,785
All other food stores	678	69,122	79	4,628	110	13,692	553	55,841
Food stores group	<b>778</b>	<b>120,563</b>	<b>123</b>	<b>23,215</b>	<b>122</b>	<b>20,578</b>	<b>657</b>	<b>108,626</b>
Eating places: no alcoholic beverages	851	73,617	160	9,494	168	15,240	721	67,366
Eating places: beer and wine	497	39,733	111	10,436	54	4,615	335	27,809
Eating and drinking: all types of liquor	211	38,922	61	5,121	29	2,605	176	26,459
Eating and drinking group	<b>1,559</b>	<b>152,272</b>	<b>332</b>	<b>25,051</b>	<b>251</b>	<b>22,460</b>	<b>1,232</b>	<b>121,634</b>
Household and home furnishings	370	37,466	90	4,004	56	1,834	285	23,295
Household appliance dealers	108	21,634	20	2,150	34	1,927	65	17,541
Household group	<b>478</b>	<b>59,100</b>	<b>110</b>	<b>6,154</b>	<b>90</b>	<b>3,761</b>	<b>350</b>	<b>40,836</b>
Lumber and building materials	100	63,816	45	11,490	21	8,031	72	51,976
Hardware stores	59	14,413	22	5,250	27	5,769	40	4,748
Plumbing and electrical supplies	33	17,180	15	1,399	12	1,014	27	10,777
Paint, glass, and wallpaper	27	4,167	19	1,290	7	283	30	2,970
Building material group	<b>219</b>	<b>99,576</b>	<b>101</b>	<b>19,429</b>	<b>67</b>	<b>15,097</b>	<b>169</b>	<b>70,471</b>
New motor vehicle dealers	62	231,514	25	29,694	12	24,913	43	188,623
Used motor vehicle dealers	360	48,788	30	7,519	35	4,365	146	21,859
Automotive supplies and parts	342	31,695	71	6,019	82	7,159	329	28,003
Service stations	229	121,547	72	28,164	40	23,145	225	144,986
Automotive group	<b>993</b>	<b>433,544</b>	<b>198</b>	<b>71,396</b>	<b>169</b>	<b>59,582</b>	<b>743</b>	<b>383,471</b>
Packaged liquor stores	103	13,843	14	1,396	11	881	71	6,188
Second-hand merchandise	177	2,841	32	1,386	222	1,068	195	2,010
Farm implement dealers	104	38,244	10	2,476	36	7,148	65	27,328
Farm and garden supply stores	155	34,761	40	4,001	30	7,810	106	15,319
Fuel and ice dealers	29	7,549	13	1,813	9	387	29	2,638
Mobile homes, trailers, and campers	18	10,919	7	470	6	485	17	6,257
Boat, motorcycle, and plane dealers	47	6,207	13	2,367	7	1,691	44	5,815
All other retail stores group	<b>633</b>	<b>114,364</b>	<b>129</b>	<b>13,909</b>	<b>321</b>	<b>19,470</b>	<b>527</b>	<b>65,555</b>
Retail Stores Totals	<b>7,907</b>	<b>1,560,754</b>	<b>1,744</b>	<b>252,673</b>	<b>1,825</b>	<b>262,389</b>	<b>7,313</b>	<b>1,197,620</b>
Business and Personal Services	2,800	88,819	440	14,457	324	12,793	2,080	70,177
All Other Outlets	8,228	560,387	2,418	76,732	1,782	89,358	5,254	588,593
Totals All Outlets	<b>18,935</b>	<b>2,209,960</b>	<b>4,602</b>	<b>343,862</b>	<b>3,931</b>	<b>364,540</b>	<b>14,647</b>	<b>1,856,390</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	7,269	1,167,181	1,632	194,715	2,353	176,971	6,328	859,121
1996	7,183	1,193,867	1,642	200,202	2,289	177,483	6,280	885,404
1997	7,143	1,238,698	1,614	214,961	2,013	198,533	6,497	935,413
1998	7,431	1,307,611	1,602	222,261	2,012	211,327	6,733	996,951
1999	7,462	1,446,047	1,685	242,239	1,899	250,320	6,900	1,098,866
Comparable data for all outlets:								
1995	19,584	1,650,011	4,850	276,212	3,987	263,343	15,247	1,298,677
1996	19,207	1,688,126	4,923	276,384	3,854	259,289	15,015	1,351,262
1997	18,864	1,778,467	4,997	294,593	3,879	293,753	14,909	1,467,397
1998	18,701	1,862,721	4,699	302,537	4,022	294,107	14,770	1,536,016
1999	18,681	2,095,359	4,558	337,778	3,925	384,018	14,571	1,690,005

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

(Taxable transactions in thousands of dollars)

Type of business	KINGS		LOS ANGELES		MARIN		MENDOCINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	18	1,276	3,513	313,192	102	14,378	19	1,711
Men's apparel	3	#	1,726	99,450	20	3,178	3	#
Family apparel	45	2,995 #	4,504	501,196	82	22,451	24	1,005 #
Shoes	7	853	1,725	183,195	26	3,690	7	395
Apparel stores group	<b>73</b>	<b>5,124</b>	<b>11,468</b>	<b>1,097,033</b>	<b>230</b>	<b>43,697</b>	<b>53</b>	<b>3,111</b>
General merchandise stores	32	39,248	2,490	3,019,965	46	126,615	31	28,993
Drug stores	13	3,359	1,478	361,973	26	22,678	13	5,092
General merchandise group	<b>45</b>	<b>42,607</b>	<b>3,968</b>	<b>3,381,938</b>	<b>72</b>	<b>149,293</b>	<b>44</b>	<b>34,085</b>
Gifts, art goods, and novelties	30	590	2,770	166,431	142	9,851	77	1,825
Sporting goods	19	923	1,053	180,898	68	12,534	30	1,779
Florists	7	384	1,338	72,841	51	2,070	12	194
Photographic equipment and supplies	--	---	289	48,562	9	1,047	3	#
Musical instruments	11	666	928	129,487	36	6,990	18	651
Stationery and books	15	1,377	2,009	366,639	123	24,823	52	1,855
Jewelry	21	1,719	2,502	173,343	75	8,193	13	556
Office, store, and school supplies	18	2,712	3,546	1,000,232	139	43,653	29	4,009
Other specialties	150	3,952	28,789	1,217,199	846	46,561	300	6,994 #
Specialty stores group	<b>271</b>	<b>12,323</b>	<b>43,224</b>	<b>3,355,632</b>	<b>1,489</b>	<b>155,722</b>	<b>534</b>	<b>17,863</b>
Food stores selling all types of liquor	15	5,777	1,257	743,609	63	38,872	25	14,883
All other food stores	86	10,169	5,477	319,514	129	12,218	92	7,194
Food stores group	<b>101</b>	<b>15,946</b>	<b>6,734</b>	<b>1,063,123</b>	<b>192</b>	<b>51,090</b>	<b>117</b>	<b>22,077</b>
Eating places: no alcoholic beverages	116	10,837	14,351	1,225,372	301	25,069	132	8,684
Eating places: beer and wine	62	4,804	3,910	510,731	271	32,008	90	6,732
Eating and drinking: all types of liquor	18	1,521	2,516	717,475	110	35,993	41	4,392
Eating and drinking group	<b>196</b>	<b>17,162</b>	<b>20,777</b>	<b>2,453,578</b>	<b>682</b>	<b>93,070</b>	<b>263</b>	<b>19,808</b>
Household and home furnishings	34	3,228	5,631	591,660	359	39,156	73	3,174
Household appliance dealers	11	986	958	319,460	29	17,195	15	1,278
Household group	<b>45</b>	<b>4,214</b>	<b>6,589</b>	<b>911,120</b>	<b>388</b>	<b>56,351</b>	<b>88</b>	<b>4,452</b>
Lumber and building materials	12	1,628	720	815,791	44	46,710	32	15,704
Hardware stores	8	2,879	516	203,950	20	12,117	12	6,443
Plumbing and electrical supplies	6	159	437	162,171	20	9,108	10	1,056
Paint, glass, and wallpaper	6	431	374	61,387	19	4,283	12	933
Building material group	<b>32</b>	<b>5,097</b>	<b>2,047</b>	<b>1,243,299</b>	<b>103</b>	<b>72,218</b>	<b>66</b>	<b>24,136</b>
New motor vehicle dealers	9	18,879	584	2,737,428	30	131,524	10	20,275
Used motor vehicle dealers	12	3,064	2,196	312,369	41	6,265	13	1,525
Automotive supplies and parts	51	4,690	3,452	263,476	42	6,662	47	5,133
Service stations	35	15,732	2,358	1,825,895	67	47,456	40	19,389
Automotive group	<b>107</b>	<b>42,365</b>	<b>8,590</b>	<b>5,139,168</b>	<b>180</b>	<b>191,907</b>	<b>110</b>	<b>46,322</b>
Packaged liquor stores	13	1,321	1,629	149,082	30	7,043	18	1,105
Second-hand merchandise	32	325	1,441	29,795	48	1,800	22	505
Farm implement dealers	19	7,138	94	74,369	5	308	6	4,063
Farm and garden supply stores	42	7,011 †	488	50,419	38	4,945 †	43	2,072
Fuel and ice dealers	2	†	67	12,731	1	†	12	3,028
Mobile homes, trailers, and campers	3	#	89	20,349	1	#	7	1,604
Boat, motorcycle, and plane dealers	4	980 #	370	84,586	28	3,005 #	13	3,138
All other retail stores group	<b>115</b>	<b>16,775</b>	<b>4,178</b>	<b>421,331</b>	<b>151</b>	<b>17,101</b>	<b>121</b>	<b>15,515</b>
Retail Stores Totals	<b>985</b>	<b>161,613</b>	<b>107,575</b>	<b>19,066,222</b>	<b>3,487</b>	<b>830,449</b>	<b>1,396</b>	<b>187,369</b>
Business and Personal Services	299	8,261	25,549	1,353,931	1,608	62,361	437	11,744
All Other Outlets	746	64,254	141,158	7,926,983	6,119	229,614	1,799	59,824
Totals All Outlets	<b>2,030</b>	<b>234,128</b>	<b>274,282</b>	<b>28,347,136</b>	<b>11,214</b>	<b>1,122,424</b>	<b>3,632</b>	<b>258,937</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	857	135,712	89,880	13,797,315	2,997	546,412	1,369	133,176
1996	871	135,399	91,903	14,378,218	3,025	582,853	1,344	137,722
1997	860	133,054	93,726	15,043,039	3,126	635,248	1,323	149,367
1998	891	137,050	99,226	15,687,738	3,243	675,282	1,334	154,658
1999	902	153,286	103,002	17,588,105	3,371	760,184	1,385	174,806
Comparable data for all outlets:								
1995	2,082	187,527	274,411	21,084,625	12,179	751,656	3,747	188,676
1996	2,076	193,764	272,263	22,044,832	12,148	805,396	3,698	192,783
1997	1,992	184,982	269,496	23,271,181	11,783	875,160	3,642	210,367
1998	1,960	186,581	270,376	24,124,259	11,645	966,348	3,655	210,828
1999	1,999	218,445	271,101	26,696,437	11,362	1,045,558	3,612	244,629



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

(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		NEVADA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	35	2,139	142	13,564	37	3,714	30	2,109
Men's apparel	2	#	35	2,964	12	2,492	11	556
Family apparel	48	3,162 #	180	23,478	47	10,231	28	2,752
Shoes	9	1,160	62	7,825	15	2,941	9	878
Apparel stores group	<b>94</b>	<b>6,461</b>	<b>419</b>	<b>47,831</b>	<b>111</b>	<b>19,378</b>	<b>78</b>	<b>6,295</b>
General merchandise stores	51	77,598	98	164,843	30	30,059	20	15,383
Drug stores	21	4,996	42	22,345	13	5,821	12	6,718
General merchandise group	<b>72</b>	<b>82,594</b>	<b>140</b>	<b>187,188</b>	<b>43</b>	<b>35,880</b>	<b>32</b>	<b>22,101</b>
Gifts, art goods, and novelties	52	896	209	9,792	56	1,832	67	2,929
Sporting goods	33	2,307	75	7,664	37	3,825	38	3,732
Florists	15	1,291	66	3,750	18	1,090	15	574
Photographic equipment and supplies	5	133	15	1,584	1	#	7	84
Musical instruments	11	933	55	3,478	20	1,455	9	922
Stationery and books	29	2,200	110	10,824	36	2,165	46	3,169
Jewelry	31	2,596	138	11,954	31	2,654	45	1,709
Office, store, and school supplies	32	5,152	117	19,722	52	8,668	47	5,497
Other specialties	282	9,496	1,092	51,703	373	14,439 #	298	7,858
Specialty stores group	<b>490</b>	<b>25,004</b>	<b>1,877</b>	<b>120,471</b>	<b>624</b>	<b>36,128</b>	<b>572</b>	<b>26,474</b>
Food stores selling all types of liquor	38	13,190	57	37,060	26	20,128	22	15,065
All other food stores	156	19,909	342	33,092	69	6,805	52	6,025
Food stores group	<b>194</b>	<b>33,099</b>	<b>399</b>	<b>70,152</b>	<b>95</b>	<b>26,933</b>	<b>74</b>	<b>21,090</b>
Eating places: no alcoholic beverages	184	17,196	376	33,461	127	13,964	97	6,741
Eating places: beer and wine	116	8,173	376	37,350	91	18,110	78	6,412
Eating and drinking: all types of liquor	58	5,115	138	38,814	55	15,877	41	6,562
Eating and drinking group	<b>358</b>	<b>30,484</b>	<b>890</b>	<b>109,625</b>	<b>273</b>	<b>47,951</b>	<b>216</b>	<b>19,715</b>
Household and home furnishings	80	4,583	326	24,483	107	10,111	94	7,308
Household appliance dealers	24	4,247	47	16,420	16	1,888	19	3,134
Household group	<b>104</b>	<b>8,830</b>	<b>373</b>	<b>40,903</b>	<b>123</b>	<b>11,999</b>	<b>113</b>	<b>10,442</b>
Lumber and building materials	18	12,498	50	49,820	27	41,064	27	18,790
Hardware stores	22	3,146	21	11,804	7	4,245	13	4,246
Plumbing and electrical supplies	9	480	22	12,071	4	1,239	12	3,172
Paint, glass, and wallpaper	7	845	19	3,037	12	1,742	7	1,063
Building material group	<b>56</b>	<b>16,969</b>	<b>112</b>	<b>76,732</b>	<b>50</b>	<b>48,290</b>	<b>59</b>	<b>27,271</b>
New motor vehicle dealers	27	40,737	31	130,730	14	31,855	4	13,772
Used motor vehicle dealers	48	7,042	70	11,604	7	1,247	7	3,176
Automotive supplies and parts	89	6,976	152	14,689	41	4,594	29	3,633
Service stations	75	42,254	111	56,720	27	20,457	33	14,951
Automotive group	<b>239</b>	<b>97,009</b>	<b>364</b>	<b>213,743</b>	<b>89</b>	<b>58,153</b>	<b>73</b>	<b>35,532</b>
Packaged liquor stores	17	2,256	49	7,991	103	9,264	6	516
Second-hand merchandise	33	724	95	884	42	350	24	452
Farm implement dealers	16	9,676	34	17,987	5	924	4	823
Farm and garden supply stores	44	5,923	53	8,234	33	4,357 †	21	1,311
Fuel and ice dealers	14	1,472	6	2,141	3	†	18	3,940
Mobile homes, trailers, and campers	6	581	10	1,666	7	555	10	971
Boat, motorcycle, and plane dealers	13	2,196	38	4,900	8	2,439	14	770
All other retail stores group	<b>143</b>	<b>22,828</b>	<b>285</b>	<b>43,803</b>	<b>201</b>	<b>17,889</b>	<b>97</b>	<b>8,783</b>
Retail Stores Totals	<b>1,750</b>	<b>323,278</b>	<b>4,859</b>	<b>910,448</b>	<b>1,609</b>	<b>302,601</b>	<b>1,314</b>	<b>177,703</b>
Business and Personal Services	515	16,253	1,517	86,416	495	27,802	419	14,915
All Other Outlets	1,508	116,448	4,768	297,348	2,304	172,604	2,260	74,311
Totals All Outlets	<b>3,773</b>	<b>455,979</b>	<b>11,144</b>	<b>1,294,212</b>	<b>4,408</b>	<b>503,007</b>	<b>3,993</b>	<b>266,929</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	1,560	230,533	3,751	597,355	1,294	178,454	1,226	128,300
1996	1,580	231,731	3,937	623,293	1,338	200,642	1,314	134,169
1997	1,636	248,918	4,176	681,089	1,367	223,223	1,234	140,321
1998	1,647	269,968	4,389	743,907	1,425	243,612	1,708	149,242
1999	1,650	290,403	4,786	811,525	1,541	282,687	1,301	172,426
Comparable data for all outlets:								
1995	3,916	321,007	10,900	840,073	4,361	291,495	4,244	178,880
1996	3,849	320,338	10,994	885,277	4,351	336,108	4,234	187,718
1997	3,847	350,377	11,277	968,751	4,237	354,076	4,190	204,821
1998	3,839	396,236	11,158	1,037,275	4,236	389,557	4,082	212,220
1999	3,784	429,214	11,155	1,145,956	4,315	465,777	4,013	253,570

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

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		PLACER		RIVERSIDE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	859	130,043	53	10,880	410	48,738	258	36,757
Men's apparel	349	41,327	13	2,216	96	17,272	62	12,893
Family apparel	992	200,094	84	21,199	532	71,261	257	55,466
Shoes	413	45,666	23	3,818	188	24,102	127	20,981
Apparel stores group	<b>2,613</b>	<b>417,130</b>	<b>173</b>	<b>38,113</b>	<b>1,226</b>	<b>161,373</b>	<b>704</b>	<b>126,097</b>
General merchandise stores	635	1,286,500	51	159,314	329	633,439	233	581,975
Drug stores	442	115,590	32	13,533	169	50,892	118	50,403
General merchandise group	<b>1,077</b>	<b>1,402,090</b>	<b>83</b>	<b>172,847</b>	<b>498</b>	<b>684,331</b>	<b>351</b>	<b>632,378</b>
Gifts, art goods, and novelties	845	71,865	127	8,932	432	17,550	376	21,889
Sporting goods	584	103,230	100	21,690	371	35,402	230	38,347
Florists	430	29,921	41	3,662	162	10,203	131	11,972
Photographic equipment and supplies	135	15,498	5	601	35	1,670	20	3,574
Musical instruments	251	39,945	27	3,451	106	9,465	101	21,966
Stationery and books	648	97,336	87	9,322	306	17,896	288	37,625
Jewelry	699	80,962	46	9,521	256	24,255	190	27,014
Office, store, and school supplies	1,938	494,380	133	48,395	588	107,056	542	205,116
Other specialties	10,459	532,423	700	42,657	4,520	157,658	2,315	150,741
Specialty stores group	<b>15,989</b>	<b>1,465,560</b>	<b>1,266</b>	<b>148,231</b>	<b>6,776</b>	<b>381,155</b>	<b>4,193</b>	<b>518,244</b>
Food stores selling all types of liquor	399	270,651	42	42,789	225	154,724	215	142,473
All other food stores	1,240	109,736	110	16,463	642	67,556	560	64,817
Food stores group	<b>1,639</b>	<b>380,387</b>	<b>152</b>	<b>59,252</b>	<b>867</b>	<b>222,280</b>	<b>775</b>	<b>207,290</b>
Eating places: no alcoholic beverages	4,268	388,751	332	32,613	1,787	184,924	1,454	134,783
Eating places: beer and wine	1,588	215,719	213	23,371	623	75,704	739	74,017
Eating and drinking: all types of liquor	831	295,268	89	28,041	336	89,757	367	89,303
Eating and drinking group	<b>6,687</b>	<b>899,738</b>	<b>634</b>	<b>84,025</b>	<b>2,746</b>	<b>350,385</b>	<b>2,560</b>	<b>298,103</b>
Household and home furnishings	2,184	281,873	256	31,086	1,098	106,257	628	109,630
Household appliance dealers	301	140,211	28	4,028	149	40,209	138	56,845
Household group	<b>2,485</b>	<b>422,084</b>	<b>284</b>	<b>35,114</b>	<b>1,247</b>	<b>146,466</b>	<b>766</b>	<b>166,475</b>
Lumber and building materials	272	391,372	46	45,295	167	246,549	162	178,171
Hardware stores	174	52,397	31	6,443	89	17,399	70	20,946
Plumbing and electrical supplies	153	63,677	20	8,020	91	48,737	67	29,364
Paint, glass, and wallpaper	113	17,289	18	4,193	59	6,122	55	9,824
Building material group	<b>712</b>	<b>524,735</b>	<b>115</b>	<b>63,951</b>	<b>406</b>	<b>318,807</b>	<b>354</b>	<b>238,305</b>
New motor vehicle dealers	228	1,028,888	30	237,643	123	511,148	68	412,771
Used motor vehicle dealers	597	157,146	68	8,396	327	59,189	316	59,529
Automotive supplies and parts	916	81,275	91	9,708	730	63,027	459	48,685
Service stations	722	581,021	89	60,533	432	327,014	285	220,798
Automotive group	<b>2,463</b>	<b>1,848,330</b>	<b>278</b>	<b>316,280</b>	<b>1,612</b>	<b>960,378</b>	<b>1,128</b>	<b>741,783</b>
Packaged liquor stores	380	44,614	16	1,401	143	14,855	131	19,698
Second-hand merchandise	401	21,860	74	1,021	291	4,881	179	6,780
Farm implement dealers	52	23,221	15	4,270	60	39,352	34	18,460
Farm and garden supply stores	174	31,799	51	5,126	220	21,142	86	10,254
Fuel and ice dealers	15	3,737	20	6,174	27	2,333	19	6,610
Mobile homes, trailers, and campers	80	15,841	15	5,341	67	17,257	27	8,279
Boat, motorcycle, and plane dealers	210	43,968	40	14,229	123	24,690	89	14,421
All other retail stores group	<b>1,312</b>	<b>185,040</b>	<b>231</b>	<b>37,562</b>	<b>931</b>	<b>124,510</b>	<b>565</b>	<b>84,502</b>
Retail Stores Totals	<b>34,977</b>	<b>7,545,094</b>	<b>3,216</b>	<b>955,375</b>	<b>16,309</b>	<b>3,349,685</b>	<b>11,396</b>	<b>3,013,177</b>
Business and Personal Services	8,772	692,833	969	53,456	3,939	228,647	3,299	196,870
All Other Outlets	50,691	3,706,346	4,673	293,124	15,869	1,006,798	16,339	1,256,374
Totals All Outlets	<b>94,440</b>	<b>11,944,273</b>	<b>8,858</b>	<b>1,301,955</b>	<b>36,117</b>	<b>4,585,130</b>	<b>31,034</b>	<b>4,466,421</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	27,992	5,053,055	2,368	462,139	12,588	2,038,643	9,449	2,103,163
1996	28,794	5,356,258	2,427	503,888	13,126	2,171,116	9,528	2,152,338
1997	29,250	5,831,471	2,516	571,626	13,340	2,336,281	9,648	2,264,832
1998	30,224	6,224,385	3,555	627,600	14,472	2,575,460	11,832	2,425,191
1999	32,705	6,976,289	2,902	747,979	15,346	2,990,895	10,764	2,786,718
Comparable data for all outlets:								
1995	94,526	8,077,681	8,017	670,324	35,425	2,796,947	31,783	3,079,717
1996	94,329	8,795,854	8,245	735,049	34,957	2,976,125	32,115	3,208,222
1997	93,266	9,532,846	8,417	843,156	34,368	3,251,797	31,912	3,403,642
1998	93,844	10,023,059	8,279	918,995	34,558	3,601,126	30,390	3,584,586
1999	94,560	11,128,685	8,415	1,074,776	35,068	4,177,199	30,529	4,160,957

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

(Taxable transactions in thousands of dollars)

Type of business	SAN BERNARDINO		SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	329	38,239	899	97,369	380	71,418	83	10,417
Men's apparel	186	10,127	278	32,632	93	21,896	34	2,740
Family apparel	550	76,577	1,454	183,164	392	108,968	93	17,194
Shoes	207	27,833	410	50,963	116	32,179	45	8,071
Apparel stores group	<b>1,272</b>	<b>152,776</b>	<b>3,041</b>	<b>364,128</b>	<b>981</b>	<b>234,461</b>	<b>255</b>	<b>38,422</b>
General merchandise stores	396	664,499	585	1,274,954	127	302,693	93	231,278
Drug stores	178	40,637	304	111,808	122	55,729	74	23,745
General merchandise group	<b>574</b>	<b>705,136</b>	<b>889</b>	<b>1,386,762</b>	<b>249</b>	<b>358,422</b>	<b>167</b>	<b>255,023</b>
Gifts, art goods, and novelties	440	18,669	1,249	53,836	469	49,867	192	4,234
Sporting goods	256	31,803	630	85,696	120	29,899	80	10,542
Florists	136	9,949	778	31,109	266	10,294	49	3,402
Photographic equipment and supplies	28	1,733	83	12,176	61	9,917	7	1,610
Musical instruments	109	13,940	281	39,692	108	32,156	36	4,640
Stationery and books	295	42,362	1,003	94,172	431	50,533	67	7,769
Jewelry	211	25,115	930	70,468	366	71,476	88	9,246
Office, store, and school supplies	555	218,997	1,553	315,961	386	208,459	146	38,658
Other specialties	4,689	174,506	10,183	366,546	3,170	183,440	1,021	45,475
Specialty stores group	<b>6,719</b>	<b>537,074</b>	<b>16,690</b>	<b>1,069,656</b>	<b>5,377</b>	<b>646,041</b>	<b>1,686</b>	<b>125,576</b>
Food stores selling all types of liquor	259	139,598	399	268,903	516	88,448	106	55,025
All other food stores	775	90,653	1,363	135,144	618	24,791	354	33,466
Food stores group	<b>1,034</b>	<b>230,251</b>	<b>1,762</b>	<b>404,047</b>	<b>1,134</b>	<b>113,239</b>	<b>460</b>	<b>88,491</b>
Eating places: no alcoholic beverages	1,936	202,521	4,223	385,506	1,657	108,934	584	55,581
Eating places: beer and wine	621	65,959	1,094	142,682	1,107	136,543	296	23,699
Eating and drinking: all types of liquor	378	73,570	899	271,543	903	256,558	165	24,276
Eating and drinking group	<b>2,935</b>	<b>342,050</b>	<b>6,216</b>	<b>799,731</b>	<b>3,667</b>	<b>502,035</b>	<b>1,045</b>	<b>103,556</b>
Household and home furnishings	844	72,856	2,207	252,926	723	137,882	252	19,414
Household appliance dealers	154	38,958	308	105,624	73	29,963	55	15,108
Household group	<b>998</b>	<b>111,814</b>	<b>2,515</b>	<b>358,550</b>	<b>796</b>	<b>167,845</b>	<b>307</b>	<b>34,522</b>
Lumber and building materials	183	223,277	317	400,585	65	34,655	61	63,781
Hardware stores	104	12,690	138	47,741	54	15,492	27	11,350
Plumbing and electrical supplies	71	13,133	130	76,035	35	21,544	35	19,454
Paint, glass, and wallpaper	69	9,674	96	8,941	37	7,465	35	4,560
Building material group	<b>427</b>	<b>258,774</b>	<b>681</b>	<b>533,302</b>	<b>191</b>	<b>79,156</b>	<b>158</b>	<b>99,145</b>
New motor vehicle dealers	125	432,505	247	953,911	25	99,966	49	194,780
Used motor vehicle dealers	448	95,095	701	135,658	49	3,333	155	20,772
Automotive supplies and parts	865	69,458	950	88,478	131	10,959	222	25,483
Service stations	503	391,955	660	556,061	120	147,526	158	133,791
Automotive group	<b>1,941</b>	<b>989,013</b>	<b>2,558</b>	<b>1,734,108</b>	<b>325</b>	<b>261,784</b>	<b>584</b>	<b>374,826</b>
Packaged liquor stores	187	14,659	316	42,292	101	25,885	63	7,402
Second-hand merchandise	357	4,740	1,262	18,861	115	7,049	82	2,935
Farm implement dealers	53	17,213	98	31,627	3	†	43	22,653
Farm and garden supply stores	182	11,557	278	22,407	13	3,298 †	95	14,477
Fuel and ice dealers	40	4,969	35	4,800	--	---	16	5,994
Mobile homes, trailers, and campers	69	18,638	80	13,806	--	---	17	9,722
Boat, motorcycle, and plane dealers	112	37,091	267	50,550	27	6,651	40	9,502
All other retail stores group	<b>1,000</b>	<b>108,867</b>	<b>2,336</b>	<b>184,343</b>	<b>259</b>	<b>42,883</b>	<b>356</b>	<b>72,685</b>
Retail Stores Totals	<b>16,900</b>	<b>3,435,755</b>	<b>36,688</b>	<b>6,834,627</b>	<b>12,979</b>	<b>2,405,866</b>	<b>5,018</b>	<b>1,192,246</b>
Business and Personal Services	3,861	178,098	8,676	485,388	2,779	325,688	1,480	59,415
All Other Outlets	20,008	1,399,325	35,624	2,423,484	13,420	1,103,145	5,116	490,776
Totals All Outlets	<b>40,769</b>	<b>5,013,178</b>	<b>80,988</b>	<b>9,743,499</b>	<b>29,178</b>	<b>3,834,699</b>	<b>11,614</b>	<b>1,742,437</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	13,255	2,307,500	32,015	4,407,506	13,405	1,736,876	4,144	761,247
1996	13,928	2,435,962	32,889	4,654,590	13,107	1,902,249	4,275	779,738
1997	14,333	2,555,219	32,421	5,104,059	12,882	1,879,996	4,279	849,738
1998	15,651	2,771,083	33,562	5,478,435	12,969	1,936,506	4,411	888,536
1999	16,039	3,150,114	35,527	6,195,584	13,087	2,243,077	4,786	1,050,199
Comparable data for all outlets:								
1995	41,358	3,351,404	78,143	6,271,256	30,949	2,693,926	12,027	1,100,417
1996	40,740	3,555,331	78,750	6,769,603	30,681	2,927,366	12,061	1,130,362
1997	39,601	3,787,945	77,959	7,419,467	30,209	2,950,541	11,665	1,252,636
1998	39,756	4,061,921	79,783	7,915,990	30,103	3,061,884	11,392	1,320,659
1999	39,844	4,585,795	80,353	8,963,440	29,630	3,567,804	11,601	1,565,844

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

(Taxable transactions in thousands of dollars)

Type of business	SAN LUIS OBISPO		SAN MATEO		SANTA BARBARA		SANTA CLARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	64	7,392	155	27,238	123	15,445	500	73,388
Men's apparel	12	1,813	32	6,265	27	2,356	106	25,617
Family apparel	81	11,048	168	63,168	95	11,175	517	135,617
Shoes	29	4,102	61	13,834	50	5,240	218	38,173
Apparel stores group	<b>186</b>	<b>24,355</b>	<b>416</b>	<b>110,505</b>	<b>295</b>	<b>34,216</b>	<b>1,341</b>	<b>272,795</b>
General merchandise stores	46	71,291	115	349,445	97	176,680	300	819,858
Drug stores	38	14,730	76	51,380	56	24,435	191	104,712
General merchandise group	<b>84</b>	<b>86,021</b>	<b>191</b>	<b>400,825</b>	<b>153</b>	<b>201,115</b>	<b>491</b>	<b>924,570</b>
Gifts, art goods, and novelties	159	7,591	179	16,081	152	9,713	367	33,617
Sporting goods	102	12,723	147	30,886	123	13,793	284	67,042
Florists	47	2,330	126	8,827	100	5,454	264	18,487
Photographic equipment and supplies	4	613	17	2,405	14	3,623	33	12,205
Musical instruments	20	3,396	60	10,754	38	4,699	170	41,266
Stationery and books	78	5,833	184	31,750	105	13,668	391	75,373
Jewelry	52	3,273	175	20,726	76	8,003	490	77,756
Office, store, and school supplies	94	14,157	316	185,238	143	37,372	1,191	673,873
Other specialties	731	24,463	1,760	134,798	961	41,788	5,587	297,961
Specialty stores group	<b>1,287</b>	<b>74,379</b>	<b>2,964</b>	<b>441,465</b>	<b>1,712</b>	<b>138,113</b>	<b>8,777</b>	<b>1,297,580</b>
Food stores selling all types of liquor	36	29,320	120	87,698	54	39,276	239	169,084
All other food stores	138	13,584	361	25,278	246	20,916	689	61,721
Food stores group	<b>174</b>	<b>42,904</b>	<b>481</b>	<b>112,976</b>	<b>300</b>	<b>60,192</b>	<b>928</b>	<b>230,805</b>
Eating places: no alcoholic beverages	296	24,291	800	80,314	441	41,766	2,180	202,946
Eating places: beer and wine	259	28,788	564	70,041	372	42,965	1,385	198,980
Eating and drinking: all types of liquor	99	20,700	303	101,830	172	34,622	582	199,125
Eating and drinking group	<b>654</b>	<b>73,779</b>	<b>1,667</b>	<b>252,185</b>	<b>985</b>	<b>119,353</b>	<b>4,147</b>	<b>601,051</b>
Household and home furnishings	231	21,354	665	90,435	294	31,942	1,251	226,775
Household appliance dealers	46	6,780	65	47,658	53	18,166	173	105,407
Household group	<b>277</b>	<b>28,134</b>	<b>730</b>	<b>138,093</b>	<b>347</b>	<b>50,108</b>	<b>1,424</b>	<b>332,182</b>
Lumber and building materials	56	36,022	94	142,754	71	59,165	167	226,633
Hardware stores	28	10,266	50	26,816	23	11,716	79	60,652
Plumbing and electrical supplies	19	6,680	40	20,502	35	13,473	68	44,871
Paint, glass, and wallpaper	23	2,963	31	6,782	19	2,549	64	15,488
Building material group	<b>126</b>	<b>55,931</b>	<b>215</b>	<b>196,854</b>	<b>148</b>	<b>86,903</b>	<b>378</b>	<b>347,644</b>
New motor vehicle dealers	28	68,950	69	419,116	32	115,899	111	860,779
Used motor vehicle dealers	57	10,041	104	23,603	73	7,332	255	57,445
Automotive supplies and parts	102	8,692	163	25,078	121	12,998	410	54,847
Service stations	93	53,895	232	211,628	118	67,258	411	390,098
Automotive group	<b>280</b>	<b>141,578</b>	<b>568</b>	<b>679,425</b>	<b>344</b>	<b>203,487</b>	<b>1,187</b>	<b>1,363,169</b>
Packaged liquor stores	82	7,151	81	20,657	104	9,563	253	39,331
Second-hand merchandise	65	1,169	77	6,773	62	1,514	114	4,478
Farm implement dealers	14	4,628	10	3,528	17	14,583	36	18,153
Farm and garden supply stores	73	9,321	58	12,892	74	14,143	121	20,307
Fuel and ice dealers	9	1,487	7	1,210	7	1,227	20	3,203
Mobile homes, trailers, and campers	24	3,651	8	1,337	9	1,521	26	14,062
Boat, motorcycle, and plane dealers	36	4,410	26	6,751	38	4,710	91	29,326
All other retail stores group	<b>303</b>	<b>31,817</b>	<b>267</b>	<b>53,148</b>	<b>311</b>	<b>47,261</b>	<b>661</b>	<b>128,860</b>
Retail Stores Totals	<b>3,371</b>	<b>558,898</b>	<b>7,499</b>	<b>2,385,476</b>	<b>4,595</b>	<b>940,748</b>	<b>19,334</b>	<b>5,498,656</b>
Business and Personal Services	1,050	31,455	2,442	163,685	1,561	70,490	4,985	530,031
All Other Outlets	5,099	169,974	11,375	1,218,245	7,324	302,663	23,843	4,173,572
Totals All Outlets	<b>9,520</b>	<b>760,327</b>	<b>21,316</b>	<b>3,767,406</b>	<b>13,480</b>	<b>1,313,901</b>	<b>48,162</b>	<b>10,202,259</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	3,060	350,326	6,513	1,537,279	4,295	657,544	14,715	3,461,290
1996	3,023	372,498	6,429	1,638,314	4,252	683,341	14,656	3,681,730
1997	3,011	403,491	6,634	1,777,066	4,261	737,290	14,979	4,021,862
1998	3,082	437,521	6,918	1,814,163	4,250	795,192	16,009	4,141,716
1999	3,231	506,152	7,337	2,167,025	4,375	881,152	18,155	4,781,793
Comparable data for all outlets:								
1995	9,400	482,321	23,827	2,434,891	14,108	905,384	52,159	6,346,704
1996	9,356	518,257	23,181	2,654,158	13,834	945,912	51,768	6,765,816
1997	9,298	596,119	22,376	2,986,959	13,905	1,048,143	51,180	7,433,224
1998	9,291	624,306	22,036	2,920,769	13,731	1,096,979	49,711	7,267,499
1999	9,381	696,392	21,809	3,413,483	13,559	1,233,291	48,873	8,581,604

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

(Taxable transactions in thousands of dollars)

Type of business	SANTA CRUZ		SHASTA		SOLANO		SONOMA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	113	9,501	32	3,698	85	11,245	100	13,360
Men's apparel	23	2,161	8	1,302	21	4,649	23	3,440
Family apparel	101	10,053	33	4,565	91	20,920	110	23,402
Shoes	30	2,913	17	1,883	44	7,793	49	8,645
Apparel stores group	<b>267</b>	<b>24,628</b>	<b>90</b>	<b>11,448</b>	<b>241</b>	<b>44,607</b>	<b>282</b>	<b>48,847</b>
General merchandise stores	63	87,882	38	84,306	64	182,965	76	203,858
Drug stores	35	20,645	28	5,985	21	12,392	41	30,346
General merchandise group	<b>98</b>	<b>108,527</b>	<b>66</b>	<b>90,291</b>	<b>85</b>	<b>195,357</b>	<b>117</b>	<b>234,204</b>
Gifts, art goods, and novelties	137	4,809	69	2,045	89	2,975	213	10,192
Sporting goods	107	8,511	74	3,659	78	9,630	89	18,943
Florists	61	1,391	34	579	31	4,438	75	3,701
Photographic equipment and supplies	9	1,129	7	556	4	442	13	2,316
Musical instruments	53	4,383	16	1,158	41	3,251	53	6,903
Stationery and books	112	11,849	53	4,346	71	7,283	137	21,460
Jewelry	88	5,270	31	1,965	84	7,531	103	9,094
Office, store, and school supplies	169	21,383	123	9,895	121	33,732	183	57,295
Other specialties	1,023	28,592	593	16,957	892	53,616	1,124	55,139
Specialty stores group	<b>1,759</b>	<b>87,317</b>	<b>1,000</b>	<b>41,160</b>	<b>1,411</b>	<b>122,898</b>	<b>1,990</b>	<b>185,043</b>
Food stores selling all types of liquor	35	25,779	31	21,048	68	44,589	100	69,499
All other food stores	177	15,027	98	14,352	159	15,647	272	25,992
Food stores group	<b>212</b>	<b>40,806</b>	<b>129</b>	<b>35,400</b>	<b>227</b>	<b>60,236</b>	<b>372</b>	<b>95,491</b>
Eating places: no alcoholic beverages	285	20,264	196	14,456	424	45,794	468	38,655
Eating places: beer and wine	252	28,809	136	10,019	182	18,641	372	42,269
Eating and drinking: all types of liquor	85	17,893	64	10,563	111	19,803	181	33,566
Eating and drinking group	<b>622</b>	<b>66,966</b>	<b>396</b>	<b>35,038</b>	<b>717</b>	<b>84,238</b>	<b>1,021</b>	<b>114,490</b>
Household and home furnishings	273	17,912	76	7,954	188	20,407	458	43,235
Household appliance dealers	32	12,496	31	8,371	40	14,585	54	22,397
Household group	<b>305</b>	<b>30,408</b>	<b>107</b>	<b>16,325</b>	<b>228</b>	<b>34,992</b>	<b>512</b>	<b>65,632</b>
Lumber and building materials	46	39,826	42	23,737	45	50,534	96	68,578
Hardware stores	22	13,660	26	4,405	24	3,964	44	22,665
Plumbing and electrical supplies	16	4,664	15	4,524	15	8,619	31	25,124
Paint, glass, and wallpaper	30	2,567	16	1,722	23	2,153	37	5,573
Building material group	<b>114</b>	<b>60,717</b>	<b>99</b>	<b>34,388</b>	<b>107</b>	<b>65,270</b>	<b>208</b>	<b>121,940</b>
New motor vehicle dealers	17	67,591	15	42,735	43	154,652	38	223,280
Used motor vehicle dealers	38	6,002	51	8,976	64	9,134	113	17,923
Automotive supplies and parts	84	8,968	103	11,369	121	14,108	180	20,765
Service stations	63	39,748	62	31,622	115	75,163	125	91,220
Automotive group	<b>202</b>	<b>122,309</b>	<b>231</b>	<b>94,702</b>	<b>343</b>	<b>253,057</b>	<b>456</b>	<b>353,188</b>
Packaged liquor stores	60	8,421	12	2,931	42	4,006	105	11,854
Second-hand merchandise	80	1,171	99	1,170	116	2,076	108	2,079
Farm implement dealers	6	1,239	15	4,701	14	4,392	22	19,196
Farm and garden supply stores	72	7,172	44	3,092	27	2,421	98	10,634
Fuel and ice dealers	14	1,864	16	2,643	9	7,476	19	5,540
Mobile homes, trailers, and campers	7	1,215	17	3,953	4	586	22	6,032
Boat, motorcycle, and plane dealers	38	11,793	45	5,965	26	9,003	54	11,401
All other retail stores group	<b>277</b>	<b>32,875</b>	<b>248</b>	<b>24,455</b>	<b>238</b>	<b>29,960</b>	<b>428</b>	<b>66,736</b>
Retail Stores Totals	<b>3,856</b>	<b>574,553</b>	<b>2,366</b>	<b>383,207</b>	<b>3,597</b>	<b>890,615</b>	<b>5,386</b>	<b>1,285,571</b>
Business and Personal Services	914	38,333	903	26,342	988	49,113	1,859	84,807
All Other Outlets	4,025	173,998	2,357	148,513	3,644	291,665	9,435	496,279
Totals All Outlets	<b>8,795</b>	<b>786,884</b>	<b>5,626</b>	<b>558,062</b>	<b>8,229</b>	<b>1,231,393</b>	<b>16,680</b>	<b>1,866,657</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	3,505	378,259	2,127	283,602	2,766	589,766	4,589	833,033
1996	3,370	401,422	2,154	288,509	2,813	602,927	4,649	866,403
1997	3,344	443,172	2,281	306,001	2,886	645,754	4,803	946,604
1998	3,498	473,354	2,304	322,916	3,066	688,403	4,910	1,012,477
1999	3,750	527,208	2,310	360,271	3,339	786,661	5,193	1,157,607
Comparable data for all outlets:								
1995	9,228	521,254	5,769	403,156	8,384	806,799	16,528	1,175,799
1996	9,099	554,160	5,828	402,738	8,371	827,538	16,689	1,221,589
1997	9,123	614,007	5,749	422,286	8,027	887,360	16,480	1,366,868
1998	8,938	637,947	5,630	449,709	8,081	930,459	16,633	1,476,630
1999	8,869	724,442	5,540	509,610	8,092	1,084,930	16,600	1,688,272

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

(Taxable transactions in thousands of dollars)

Type of business	STANISLAUS		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<i>Retail Stores</i>								
Women's apparel	90	8,715	65	6,340	186	26,273	18	865
Men's apparel	20	2,571	19	1,371	42	10,839	7	449
Family apparel	94	18,007	106	12,378	202	51,619	36	3,201
Shoes	53	7,176	32	3,693	105	13,970	11	1,033
Apparel stores group	<b>257</b>	<b>36,469</b>	<b>222</b>	<b>23,782</b>	<b>535</b>	<b>102,701</b>	<b>72</b>	<b>5,548</b>
General merchandise stores	97	216,926	125	134,351	165	309,241	22	35,105
Drug stores	54	21,605	43	11,084	100	32,178	14	8,289
General merchandise group	<b>151</b>	<b>238,531</b>	<b>168</b>	<b>145,435</b>	<b>265</b>	<b>341,419</b>	<b>36</b>	<b>43,394</b>
Gifts, art goods, and novelties	190	5,705	98	3,572	182	13,816	34	964
Sporting goods	76	9,252	54	4,543	183	22,103	43	3,617
Florists	47	4,246	40	2,309	104	6,710	15	768
Photographic equipment and supplies	7	745	7	465	22	2,120	2	#
Musical instruments	26	3,611	34	2,073	63	9,086	15	1,211
Stationery and books	69	7,620	61	8,012	157	18,465	40	5,460
Jewelry	70	9,667	62	3,333	126	13,576	21	1,328
Office, store, and school supplies	114	36,427	82	11,484	283	83,534	52	11,747
Other specialties	852	38,948	659	19,648	1,807	106,332	233	9,582 #
Specialty stores group	<b>1,451</b>	<b>116,221</b>	<b>1,097</b>	<b>55,439</b>	<b>2,927</b>	<b>275,742</b>	<b>455</b>	<b>34,677</b>
Food stores selling all types of liquor	90	44,313	58	23,612	99	78,402	33	27,090
All other food stores	292	18,174	323	39,580	334	25,713	89	14,948
Food stores group	<b>382</b>	<b>62,487</b>	<b>381</b>	<b>63,192</b>	<b>433</b>	<b>104,115</b>	<b>122</b>	<b>42,038</b>
Eating places: no alcoholic beverages	463	46,095	356	28,976	878	84,505	170	15,646
Eating places: beer and wine	253	21,936	208	15,615	386	48,434	111	9,668
Eating and drinking: all types of liquor	120	19,885	81	9,982	246	50,408	52	8,110
Eating and drinking group	<b>836</b>	<b>87,916</b>	<b>645</b>	<b>54,573</b>	<b>1,510</b>	<b>183,347</b>	<b>333</b>	<b>33,424</b>
Household and home furnishings	245	25,723	163	12,438	437	52,711	57	11,508
Household appliance dealers	48	15,854	29	8,185	59	21,021	15	1,704
Household group	<b>293</b>	<b>41,577</b>	<b>192</b>	<b>20,623</b>	<b>496</b>	<b>73,732</b>	<b>72</b>	<b>13,212</b>
Lumber and building materials	57	52,230	44	24,342	75	104,041	21	15,981
Hardware stores	27	9,253	20	4,238	47	8,754	9	4,231
Plumbing and electrical supplies	21	8,187	20	3,212	44	18,840	6	5,515
Paint, glass, and wallpaper	22	4,229	9	1,967	31	6,345	8	1,326
Building material group	<b>127</b>	<b>73,899</b>	<b>93</b>	<b>33,759</b>	<b>197</b>	<b>137,980</b>	<b>44</b>	<b>27,053</b>
New motor vehicle dealers	52	152,910	27	71,702	70	331,670	18	58,455
Used motor vehicle dealers	186	24,042	113	14,830	104	25,191	27	4,081
Automotive supplies and parts	226	22,053	182	13,497	217	20,585	59	9,173
Service stations	126	76,863	87	38,082	196	128,836	58	39,675
Automotive group	<b>590</b>	<b>275,868</b>	<b>409</b>	<b>138,111</b>	<b>587</b>	<b>506,282</b>	<b>162</b>	<b>111,384</b>
Packaged liquor stores	48	8,467	20	2,612	111	10,087	17	2,112
Second-hand merchandise	81	1,333	136	1,405	111	2,930	17	475
Farm implement dealers	36	15,629	57	13,710	27	18,202	26	19,232
Farm and garden supply stores	87	13,758	127	15,468	89	11,739	19	2,528
Fuel and ice dealers	20	2,034	14	2,273	11	1,292	9	19,628
Mobile homes, trailers, and campers	20	8,354	10	1,893	11	2,854	6	2,412
Boat, motorcycle, and plane dealers	32	6,762	28	4,039	85	14,079	8	2,896
All other retail stores group	<b>324</b>	<b>56,337</b>	<b>392</b>	<b>41,400</b>	<b>445</b>	<b>61,183</b>	<b>102</b>	<b>49,283</b>
Retail Stores Totals	<b>4,411</b>	<b>989,305</b>	<b>3,599</b>	<b>576,314</b>	<b>7,395</b>	<b>1,786,501</b>	<b>1,398</b>	<b>360,013</b>
Business and Personal Services	1,303	53,069	1,123	32,967	2,607	101,418	489	33,549
All Other Outlets	4,456	353,290	3,640	223,097	12,697	584,383	1,904	215,491
Totals All Outlets	<b>10,170</b>	<b>1,395,664</b>	<b>8,362</b>	<b>832,378</b>	<b>22,699</b>	<b>2,472,302</b>	<b>3,791</b>	<b>609,053</b>
<b>HISTORICAL DATA</b>								
Comparable data for retail stores:								
1995	3,679	669,682	3,149	449,297	5,983	1,215,438	1,188	233,603
1996	3,751	688,875	3,141	456,478	6,094	1,265,150	1,200	237,641
1997	3,828	722,989	3,211	469,697	6,201	1,352,756	1,217	256,704
1998	3,897	789,604	3,304	497,653	6,298	1,465,282	1,242	288,973
1999	4,183	881,970	3,362	549,200	6,879	1,648,273	1,339	312,636
Comparable data for all outlets:								
1995	10,962	939,495	9,032	631,524	22,341	1,696,448	3,939	400,442
1996	10,746	979,874	8,728	656,889	22,450	1,767,752	3,941	422,285
1997	10,469	1,043,169	8,523	692,087	22,502	1,945,504	3,772	464,336
1998	10,073	1,124,545	8,342	727,506	22,594	2,045,405	3,713	496,921
1999	10,137	1,264,960	8,199	797,333	22,686	2,326,701	3,739	567,925

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

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	1	#	13	771	23	737	7	66
General merchandise stores	--	--	17	16,955	18	3,658	6	1,086
Food stores	7	81	33	8,982	39	7,684	24	3,384
Eating and drinking places	9	231	111	6,399	113	4,852	52	4,159
Home furnishings and appliances	1	#	83	4,082	46	1,176	4	82
Bldg. matrl. and farm implements	--	--	33	6,008	32	7,507	23	6,122
Auto dealers and auto supplies	--	--	36	17,437	28	2,705	18	8,541
Service stations	1	#	12	3,632	22	4,832	7	3,287
Other retail stores	9	645 #	259	7,106	278	7,464	67	2,352
Retail Stores Totals	<b>28</b>	<b>957</b>	<b>597</b>	<b>71,372</b>	<b>599</b>	<b>40,615</b>	<b>208</b>	<b>29,079</b>
All Other Outlets	41	6,061	891	27,359	960	20,686	283	21,830
Totals All Outlets	<b>69</b>	<b>7,018</b>	<b>1,488</b>	<b>98,731</b>	<b>1,559</b>	<b>61,301</b>	<b>491</b>	<b>50,909</b>
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	6	187	8	270	15	618	21	481
General merchandise stores	12	9,696	13	6,691	15	8,795	16	19,842
Food stores	31	3,777	29	2,753	21	4,927	51	11,783
Eating and drinking places	60	3,725	58	3,828	58	5,599	140	7,552
Home furnishings and appliances	20	805	13	245	19	602	53	1,959
Bldg. matrl. and farm implements	6	2,548	25	3,366	15	2,414	37	8,293
Auto dealers and auto supplies	18	2,334	25	3,141	17	6,120	60	12,687
Service stations	10	3,098	11	5,701	24	8,802	17	5,312
Other retail stores	101	3,580	107	4,052	163	5,026	247	11,767
Retail Stores Totals	<b>264</b>	<b>29,750</b>	<b>289</b>	<b>30,047</b>	<b>347</b>	<b>42,903</b>	<b>642</b>	<b>79,676</b>
All Other Outlets	400	15,510	408	26,785	426	21,191	1,022	28,037
Totals All Outlets	<b>664</b>	<b>45,260</b>	<b>697</b>	<b>56,832</b>	<b>773</b>	<b>64,094</b>	<b>1,664</b>	<b>107,713</b>
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	9	392	49	2,125	11	251	4	132
General merchandise stores	10	11,066	40	25,632	6	682	9	371
Food stores	27	3,787	120	27,026	37	1,825	13	1,012
Eating and drinking places	56	3,869	212	14,524	30	1,833	29	936
Home furnishings and appliances	15	1,260	62	2,217	6	84	4	155
Bldg. matrl. and farm implements	20	3,276	71	13,315	15	878	7	1,078
Auto dealers and auto supplies	22	6,900	110	24,254	14	434	13	1,745
Service stations	11	3,621	43	16,437	9	1,285	10	3,676
Other retail stores	118	3,094	502	19,084	100	2,348	52	1,386
Retail Stores Totals	<b>288</b>	<b>37,265</b>	<b>1,209</b>	<b>144,614</b>	<b>228</b>	<b>9,620</b>	<b>141</b>	<b>10,491</b>
All Other Outlets	465	21,989	1,567	70,032	465	18,890	227	10,053
Totals All Outlets	<b>753</b>	<b>59,254</b>	<b>2,776</b>	<b>214,646</b>	<b>693</b>	<b>28,510</b>	<b>368</b>	<b>20,544</b>
Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	13	2,025	11	259	26	1,054	1	#
General merchandise stores	5	1,113	22	2,284	14	13,218	5	145
Food stores	20	3,489	35	4,073	32	11,860	6	184
Eating and drinking places	77	6,772	111	3,251	99	7,880	19	318
Home furnishings and appliances	12	1,666	32	1,187	41	3,263	4	42
Bldg. matrl. and farm implements	13	2,962	20	3,606	25	6,773	5	811
Auto dealers and auto supplies	8	452	22	6,133	28	14,185	1	#
Service stations	10	3,330	19	2,660	13	4,041	5	550
Other retail stores	135	7,084	154	3,478	237	15,026	12	137 #
Retail Stores Totals	<b>293</b>	<b>28,893</b>	<b>426</b>	<b>26,931</b>	<b>515</b>	<b>77,300</b>	<b>58</b>	<b>2,187</b>
All Other Outlets	320	16,802	636	20,124	761	56,065	71	2,632
Totals All Outlets	<b>613</b>	<b>45,695</b>	<b>1,062</b>	<b>47,055</b>	<b>1,276</b>	<b>133,365</b>	<b>129</b>	<b>4,819</b>

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

Type of business	SISKIYOU		SUTTER		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	24	659	39	4,547	13	381	6	105
General merchandise stores	24	10,523	22	56,834	22	14,106	7	1,130
Food stores	53	8,712	82	17,172	53	9,686	29	2,873
Eating and drinking places	153	8,419	138	15,135	111	7,533	39	1,288
Home furnishings and appliances	35	1,231	59	6,071	42	1,418	7	191
Bldg. matrl. and farm implements	54	5,953	33	27,866	31	3,011	11	722
Auto dealers and auto supplies	44	8,289	88	30,078	47	31,188	9	546
Service stations	20	5,679	21	10,044	11	10,885	6	955
Other retail stores	352	8,641	344	25,207	287	8,188	88	1,559
Retail Stores Totals	<b>759</b>	<b>58,106</b>	<b>826</b>	<b>192,954</b>	<b>617</b>	<b>86,396</b>	<b>202</b>	<b>9,369</b>
All Other Outlets	1,209	44,914	1,132	69,424	947	33,368	368	5,388
Totals All Outlets	<b>1,968</b>	<b>103,020</b>	<b>1,958</b>	<b>262,378</b>	<b>1,564</b>	<b>119,764</b>	<b>570</b>	<b>14,757</b>
Type of business	TUOLUMNE		YUBA					
	Permits	Taxable transactions	Permits	Taxable transactions				
Retail Stores								
Apparel stores	23	1,000	15	309				
General merchandise stores	20	27,978	21	10,324				
Food stores	53	10,658	55	7,276				
Eating and drinking places	161	10,962	104	6,779				
Home furnishings and appliances	56	2,530	25	974				
Bldg. matrl. and farm implements	33	10,713	27	13,771				
Auto dealers and auto supplies	40	9,389	56	8,072				
Service stations	28	8,832	26	9,997				
Other retail stores	408	18,687	196	10,109				
Retail Stores Totals	<b>822</b>	<b>100,749</b>	<b>525</b>	<b>67,611</b>				
All Other Outlets	1,361	33,763	708	33,822				
Totals All Outlets	<b>2,183</b>	<b>134,512</b>	<b>1,233</b>	<b>101,433</b>				

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



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

Type of business	AGOORA HILLS	ALAMEDA	ALHAMBRA	ANAHEIM	ANTIOCH	APPLE VALLEY	ARCADIA	ARROYO GRANDE
<b>Retail Stores</b>								
Apparel stores	519	2,827	3,154	14,375	6,687	107	26,035	2,067
General merchandise stores	1,940	18,173	55,563	67,676	61,760	22,294	65,583	16,419
Food stores	5,238	8,812	8,337	33,089	14,527	5,610	10,785	3,940
Eating and drinking places	8,648	16,318	21,132	78,192	16,146	6,016	20,132	5,010
Home furnishings and appliances	10,157	2,253	2,498	30,559	4,312	284	3,374	2,833
Bldg. matrl. and farm implements	6,564	3,818	13,444	83,344	13,972	1,995	1,399	4,461
Auto dealers and auto supplies	380	20,669	93,791	92,771	35,582	1,332	843	9,261
Service stations	8,991	10,501	15,635	58,476	16,376	8,735	10,175	8,386
Other retail stores	5,706	30,675	18,858	89,479	14,380	4,329	26,149	4,658
<b>Retail Stores Totals</b>	<b>48,143</b>	<b>114,046</b>	<b>232,412</b>	<b>547,961</b>	<b>183,742</b>	<b>50,702</b>	<b>164,475</b>	<b>57,035</b>
All Other Outlets	15,569	35,634	27,727	546,437	20,551	8,087	33,095	7,311
<b>Totals All Outlets</b>	<b>63,712</b>	<b>149,680</b>	<b>260,139</b>	<b>1,094,398</b>	<b>204,293</b>	<b>58,789</b>	<b>197,570</b>	<b>64,346</b>
Type of business	ARTESIA	ATASCADERO	AUBURN	AZUSA	BAKERSFIELD	BALDWIN PARK	BANNING	BARSTOW
<b>Retail Stores</b>								
Apparel stores	1,086	3,577	1,127	416	34,975	1,830	153	16,726
General merchandise stores	1,536	7,064	18,171	35,506	195,024	11,318	8,116	12,258
Food stores	2,117	8,290	3,137	5,032	45,930	6,058	2,008	10,230
Eating and drinking places	6,947	5,458	5,101	7,074	73,298	9,559	5,080	12,457
Home furnishings and appliances	4,126	2,722	1,953	761	35,235	779	433	1,101
Bldg. matrl. and farm implements	2,050	9,065	1,779	2,438	59,109	12,598	72	2,723
Auto dealers and auto supplies	1,355	10,265	9,825	5,218	179,862	2,913	13,392	7,222
Service stations	4,753	4,447	4,896	6,489	55,836	6,822	6,965	31,166
Other retail stores	4,882	7,263	8,680	5,219	104,951	17,980	2,143	5,386
<b>Retail Stores Totals</b>	<b>28,852</b>	<b>58,151</b>	<b>54,669</b>	<b>68,153</b>	<b>784,220</b>	<b>69,857</b>	<b>38,362</b>	<b>99,269</b>
All Other Outlets	20,022	12,139	17,244	25,848	173,213	23,536	6,478	8,210
<b>Totals All Outlets</b>	<b>48,874</b>	<b>70,290</b>	<b>71,913</b>	<b>94,001</b>	<b>957,433</b>	<b>93,393</b>	<b>44,840</b>	<b>107,479</b>
Type of business	BELL	BELLFLOWER	BENICIA	BERKELEY	BEVERLY HILLS	BIG BEAR LAKE	BISHOP	BREA
<b>Retail Stores</b>								
Apparel stores	927	1,032	367	14,963	64,366	1,411	460	39,433
General merchandise stores	1,837	10,350	606	11,599	85,182	6,764	7,229	103,422
Food stores	2,056	5,496	5,508	16,319	5,134	4,186	2,434	7,547
Eating and drinking places	6,122	10,710	6,064	43,580	51,344	9,475	4,198	31,895
Home furnishings and appliances	709	2,409	1,288	19,511	16,561	649	348	23,170
Bldg. matrl. and farm implements	#	1,300	6,870	20,704	1,096	5,344	1,434	5,500
Auto dealers and auto supplies	12,591	47,057	2,473	43,711	57,684	945	5,522	2,409
Service stations	5,288	12,577	7,680	14,454	4,934	2,213	4,681	7,217
Other retail stores	2,557 #	10,859	13,095	88,147	74,867	4,908	2,912	66,389
<b>Retail Stores Totals</b>	<b>32,087</b>	<b>101,790</b>	<b>43,951</b>	<b>272,988</b>	<b>361,168</b>	<b>35,895</b>	<b>29,218</b>	<b>286,982</b>
All Other Outlets	12,028	19,294	47,055	87,527	101,456	5,473	4,161	107,046
<b>Totals All Outlets</b>	<b>44,115</b>	<b>121,084</b>	<b>91,006</b>	<b>360,515</b>	<b>462,624</b>	<b>41,368</b>	<b>33,379</b>	<b>394,028</b>
Type of business	BRENTWOOD	BUENA PARK	BURBANK	BURLINGAME	CALEXICO	CAMARILLO	CAMPBELL	CAPITOLA
<b>Retail Stores</b>								
Apparel stores	305	6,569	14,213	14,051	11,923	36,866	6,214	11,812
General merchandise stores	1,962	29,190	78,717	5,064	31,053	22,739	15,597	34,996
Food stores	5,854	9,380	17,951	5,717	6,024	8,240	7,540	5,055
Eating and drinking places	5,174	21,903	47,365	23,109	6,801	19,841	23,321	9,971
Home furnishings and appliances	878	7,610	38,065	5,875	1,697	5,571	8,874	2,497
Bldg. matrl. and farm implements	4,514	8,728	14,090	6,163	1,755	4,122	30,583	7,090
Auto dealers and auto supplies	12,544	88,162	12,726	85,088	9,398	13,707	5,631	26,114
Service stations	4,515	13,636	30,374	8,631	10,385	12,056	14,168	3,590
Other retail stores	2,688	20,788	68,355	29,845	8,881	30,857	48,017	19,631
<b>Retail Stores Totals</b>	<b>38,434</b>	<b>205,966</b>	<b>321,856</b>	<b>183,543</b>	<b>87,917</b>	<b>153,999</b>	<b>159,945</b>	<b>120,756</b>
All Other Outlets	7,828	104,323	181,035	82,966	7,118	60,925	97,740	8,459
<b>Totals All Outlets</b>	<b>46,262</b>	<b>310,289</b>	<b>502,891</b>	<b>266,509</b>	<b>95,035</b>	<b>214,924</b>	<b>257,685</b>	<b>129,215</b>

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

Type of business	CARLSBAD	CARMEL	CARSON	CATHEDRAL CITY	CERES	CERRITOS	CHICO	CHINO
<b>Retail Stores</b>								
Apparel stores	36,745	10,145	4,481	2,208	690	38,500	11,141	11,648
General merchandise stores	78,846	4,319	46,415	28,596	25,752	109,526	80,194	41,378
Food stores	14,040	817	6,861	6,359	5,079	3,438	18,639	7,044
Eating and drinking places	27,708	11,317	16,491	10,543	7,297	19,742	26,109	16,927
Home furnishings and appliances	10,954	3,099	18,191	9,823	375	13,059	14,456	3,684
Bldg. matrl. and farm implements	10,237	#	23,367	9,103	5,322	12,562	27,878	13,393
Auto dealers and auto supplies	142,323	--	67,007	61,235	8,472	213,039	42,595	26,487
Service stations	14,516	#	24,666	11,099	10,033	7,461	21,632	17,887
Other retail stores	51,515	21,080 #	55,506	7,151	5,525	64,664	44,623	44,529
<b>Retail Stores Totals</b>	<b>386,884</b>	<b>50,777</b>	<b>262,985</b>	<b>146,117</b>	<b>68,545</b>	<b>481,991</b>	<b>287,267</b>	<b>182,977</b>
All Other Outlets	117,935	4,483	175,674	27,678	16,777	105,614	38,953	75,507
<b>Totals All Outlets</b>	<b>504,819</b>	<b>55,260</b>	<b>438,659</b>	<b>173,795</b>	<b>85,322</b>	<b>587,605</b>	<b>326,220</b>	<b>258,484</b>
Type of business	CHINO HILLS	CHULA VISTA	CITRUS HEIGHTS	CLAREMONT	CLOVIS	COLMA	COLTON	COMMERCE
<b>Retail Stores</b>								
Apparel stores	379	20,362	19,824	880	9,131	8,280	1,157	10,740
General merchandise stores	32,257	162,484	94,765	556	76,634	41,634	15,730	18,699
Food stores	7,432	23,331	14,556	5,394	14,519	#	5,690	995
Eating and drinking places	6,801	39,656	24,350	7,151	18,323	3,316	9,931	8,467
Home furnishings and appliances	2,460	18,304	23,651	867	4,443	5,726	1,394	2,534
Bldg. matrl. and farm implements	7,018	26,179	4,174	78	22,806	#	9,045	11,583
Auto dealers and auto supplies	901	33,856	12,806	30,385	46,062	95,766	38,824	2,050
Service stations	5,538	32,797	13,806	6,782	8,355	#	21,412	7,541
Other retail stores	4,768	48,784	49,494	7,939	25,889	54,824 #	14,504	24,474
<b>Retail Stores Totals</b>	<b>67,554</b>	<b>405,753</b>	<b>257,426</b>	<b>60,032</b>	<b>226,162</b>	<b>209,546</b>	<b>117,687</b>	<b>87,083</b>
All Other Outlets	6,479	54,306	20,606	12,939	28,485	9,386	27,389	165,759
<b>Totals All Outlets</b>	<b>74,033</b>	<b>460,059</b>	<b>278,032</b>	<b>72,971</b>	<b>254,647</b>	<b>218,932</b>	<b>145,076</b>	<b>252,842</b>
Type of business	COMPTON	CONCORD	CORONA	CORTE MADERA	COSTA MESA	COVINA	CULVER CITY	CUPERTINO
<b>Retail Stores</b>								
Apparel stores	3,386	31,969	5,707	18,244	91,225	1,882	22,770	9,935
General merchandise stores	8,798	113,488	62,697	35,772	183,058	27,481	104,481	62,422
Food stores	7,521	18,447	16,334	2,916	22,061	6,549	9,954	6,720
Eating and drinking places	7,722	34,868	31,493	7,485	61,327	17,962	19,852	24,428
Home furnishings and appliances	3,553	37,614	12,854	13,594	42,204	4,018	12,279	8,964
Bldg. matrl. and farm implements	1,034	55,665	46,167	6,661	29,538	12,655	14,687	1,726
Auto dealers and auto supplies	5,217	146,955	54,221	22,554	112,121	28,692	34,780	11,362
Service stations	8,462	25,090	33,271	#	25,778	12,498	10,314	12,053
Other retail stores	6,691	92,036	24,904	24,627 #	134,384	29,946	63,531	43,828
<b>Retail Stores Totals</b>	<b>52,384</b>	<b>556,132</b>	<b>287,648</b>	<b>131,853</b>	<b>701,696</b>	<b>141,683</b>	<b>292,648</b>	<b>181,438</b>
All Other Outlets	72,675	112,782	171,535	8,748	184,184	32,966	68,094	119,174
<b>Totals All Outlets</b>	<b>125,059</b>	<b>668,914</b>	<b>459,183</b>	<b>140,601</b>	<b>885,880</b>	<b>174,649</b>	<b>360,742</b>	<b>300,612</b>
Type of business	CYPRESS	DALY CITY	DANA POINT	DANVILLE	DAVIS	DELANO	DIAMOND BAR	DOWNEY
<b>Retail Stores</b>								
Apparel stores	3,170	20,339	1,072	4,424	2,031	1,390	345	13,990
General merchandise stores	19,666	47,064	1,788	36,190	7,046	8,055	7,480	56,598
Food stores	2,680	11,449	6,596	8,519	11,171	5,697	4,487	9,064
Eating and drinking places	11,636	23,620	25,383	11,049	12,928	3,978	10,858	25,651
Home furnishings and appliances	461	17,374	1,870	4,149	854	823	437	4,598
Bldg. matrl. and farm implements	8,886	1,324	3,314	2,169	3,898	3,979	1,742	20,795
Auto dealers and auto supplies	1,888	23,753	1,024	1,015	36,554	5,926	6,594	82,465
Service stations	6,401	15,509	9,866	7,398	8,560	3,557	13,191	17,911
Other retail stores	13,644	27,966	14,128	18,705	12,971	3,209	15,528	22,721
<b>Retail Stores Totals</b>	<b>68,432</b>	<b>188,398</b>	<b>65,041</b>	<b>93,618</b>	<b>96,013</b>	<b>36,614</b>	<b>60,662</b>	<b>253,793</b>
All Other Outlets	146,266	15,898	13,797	15,482	10,630	7,407	10,988	47,416
<b>Totals All Outlets</b>	<b>214,698</b>	<b>204,296</b>	<b>78,838</b>	<b>109,100</b>	<b>106,643</b>	<b>44,021</b>	<b>71,650</b>	<b>301,209</b>

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

Type of business	DUARTE	DUBLIN	EL CAJON	EL CENTRO	EL CERRITO	EL MONTE	EL SEGUNDO	EMERYVILLE
<b>Retail Stores</b>								
Apparel stores	30	16,363	21,030	3,083	793	3,662	454	5,328
General merchandise stores	27,636	23,915	69,995	50,388	14,298	22,284	1,100	3,463
Food stores	1,944	3,403	16,976	6,108	3,795	8,469	2,882	4,789
Eating and drinking places	4,165	17,701	26,858	10,428	5,649	13,076	12,919	12,357
Home furnishings and appliances	205	26,868	14,802	1,102	1,800	7,298	30	52,266
Bldg. matrl. and farm implements	#	15,159	37,050	11,113	1,757	17,273	9,419	18,570
Auto dealers and auto supplies	38,242	105,986	89,180	16,302	16,285	199,738	773	418
Service stations	4,050	8,417	40,158	7,809	3,627	15,972	32,039	3,490
Other retail stores	4,266 #	51,329	48,280	13,567	7,973	14,211	40,337	48,785
<b>Retail Stores Totals</b>	<b>80,538</b>	<b>269,141</b>	<b>364,329</b>	<b>119,900</b>	<b>55,977</b>	<b>301,983</b>	<b>99,953</b>	<b>149,466</b>
All Other Outlets	11,057	33,694	71,796	23,399	3,035	53,365	104,760	38,666
<b>Totals All Outlets</b>	<b>91,595</b>	<b>302,835</b>	<b>436,125</b>	<b>143,299</b>	<b>59,012</b>	<b>355,348</b>	<b>204,713</b>	<b>188,132</b>
Type of business	ENCINITAS	ESCONDIDO	EUREKA	FAIRFIELD	FOLSOM	FONTANA	FOSTER CITY	FOUNTAIN VALLEY
<b>Retail Stores</b>								
Apparel stores	4,610	24,828	6,374	17,930	15,163	4,374	808	6,137
General merchandise stores	20,395	102,413	46,216	87,150	35,903	41,248	28,606	54,694
Food stores	16,926	26,790	7,138	16,834	10,909	16,234	4,099	7,507
Eating and drinking places	22,967	32,113	11,806	24,840	19,039	18,278	8,120	16,667
Home furnishings and appliances	16,678	14,630	4,327	14,861	6,477	2,924	209	8,910
Bldg. matrl. and farm implements	18,783	59,029	10,926	21,389	16,856	4,217	3,002	2,499
Auto dealers and auto supplies	30,266	138,489	30,811	59,132	94,107	73,274	3,493	6,635
Service stations	12,605	32,954	11,831	20,000	7,997	19,838	5,136	19,132
Other retail stores	42,868	67,986	21,937	60,368	30,635	16,657	13,971	42,264
<b>Retail Stores Totals</b>	<b>186,098</b>	<b>499,232</b>	<b>151,366</b>	<b>322,504</b>	<b>237,086</b>	<b>197,044</b>	<b>67,444</b>	<b>164,445</b>
All Other Outlets	28,013	101,612	30,771	56,052	54,542	67,177	59,880	74,757
<b>Totals All Outlets</b>	<b>214,111</b>	<b>600,844</b>	<b>182,137</b>	<b>378,556</b>	<b>291,628</b>	<b>264,221</b>	<b>127,324</b>	<b>239,202</b>
Type of business	FREMONT	FRESNO	FULLERTON	GARDENA	GARDEN GROVE	GILROY	GLENDALE	GLENDORA
<b>Retail Stores</b>								
Apparel stores	3,578	49,060	11,413	1,032	5,703	35,818	47,194	594
General merchandise stores	48,685	213,906	64,652	23,693	57,822	17,598	104,784	17,975
Food stores	29,687	70,743	16,529	8,455	17,474	9,121	22,967	8,097
Eating and drinking places	41,277	106,998	32,523	19,458	34,141	13,905	46,605	10,421
Home furnishings and appliances	16,389	49,870	9,760	2,514	6,520	7,655	25,074	1,782
Bldg. matrl. and farm implements	48,751	77,773	14,993	16,330	28,473	19,847	27,922	6,746
Auto dealers and auto supplies	135,326	182,329	44,987	23,808	65,522	58,148	140,634	24,537
Service stations	32,806	73,125	24,636	11,517	36,248	13,612	25,087	6,218
Other retail stores	79,162	183,890	56,392	8,295	23,161	22,396	92,571	12,539
<b>Retail Stores Totals</b>	<b>435,661</b>	<b>1,007,694</b>	<b>275,885</b>	<b>115,102</b>	<b>275,064</b>	<b>198,100</b>	<b>532,838</b>	<b>88,909</b>
All Other Outlets	323,207	302,922	122,693	50,232	111,228	54,776	132,923	27,957
<b>Totals All Outlets</b>	<b>758,868</b>	<b>1,310,616</b>	<b>398,578</b>	<b>165,334</b>	<b>386,292</b>	<b>252,876</b>	<b>665,761</b>	<b>116,866</b>
Type of business	GRASS VALLEY	HANFORD	HAWTHORNE	HAYWARD	HEALDSBURG	HEMET	HERMOSA BEACH	HESPERIA
<b>Retail Stores</b>								
Apparel stores	1,667	4,609	1,885	20,030	1,352	2,580	1,624	870
General merchandise stores	12,526	36,662	34,402	73,714	1,867	46,931	620	5,418
Food stores	5,204	8,342	6,899	15,717	4,027	7,582	5,672	14,210
Eating and drinking places	3,844	10,213	12,513	28,654	4,876	13,630	11,885	9,335
Home furnishings and appliances	4,663	3,773	1,777	17,876	1,046	3,404	1,683	2,618
Bldg. matrl. and farm implements	4,041	5,740	23,077	40,754	4,721	12,256	3,522	4,112
Auto dealers and auto supplies	14,274	19,284	13,892	122,459	18,629	55,441	19,241	6,756
Service stations	4,740	5,020	10,050	34,136	3,060	12,248	#	15,030
Other retail stores	7,467	14,877	36,286	61,928	5,190	12,899	7,729 #	6,586
<b>Retail Stores Totals</b>	<b>58,426</b>	<b>108,520</b>	<b>140,781</b>	<b>415,268</b>	<b>44,768</b>	<b>166,971</b>	<b>51,976</b>	<b>64,935</b>
All Other Outlets	14,365	18,367	29,685	350,700	15,440	16,645	8,117	23,804
<b>Totals All Outlets</b>	<b>72,791</b>	<b>126,887</b>	<b>170,466</b>	<b>765,968</b>	<b>60,208</b>	<b>183,616</b>	<b>60,093</b>	<b>88,739</b>

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

Type of business	HOLLISTER	HUNTINGTON BEACH	HUNTINGTON PARK	INDIO	INDUSTRY	INGLEWOOD	IRVINE	LA CANADA-FLINTRIDGE
<b>Retail Stores</b>								
Apparel stores	933	21,976	11,583	2,329	10,842	2,252	18,570	2,953
General merchandise stores	12,879	47,665	11,984	16,433	81,643	28,181	74,753	6,021
Food stores	10,968	28,324	6,274	8,923	3,148	11,091	18,543	4,128
Eating and drinking places	6,269	48,837	11,274	11,206	21,818	17,817	73,044	6,938
Home furnishings and appliances	2,582	28,423	7,516	6,850	27,464	2,191	47,641	1,952
Bldg. matrl. and farm implements	5,279	43,478	1,935	12,335	60,572	8,424	23,039	480
Auto dealers and auto supplies	14,067	95,798	22,516	35,000	94,506	13,903	109,491	429
Service stations	3,806	35,045	6,463	7,532	5,736	14,568	24,613	5,629
Other retail stores	7,276	80,039	7,970	6,090	57,384	25,461	209,033	10,905
<b>Retail Stores Totals</b>	<b>64,059</b>	<b>429,585</b>	<b>87,515</b>	<b>106,698</b>	<b>363,113</b>	<b>123,888</b>	<b>598,727</b>	<b>39,435</b>
All Other Outlets	12,801	166,117	12,348	21,963	227,178	49,198	462,467	5,319
<b>Totals All Outlets</b>	<b>76,860</b>	<b>595,702</b>	<b>99,863</b>	<b>128,661</b>	<b>590,291</b>	<b>173,086</b>	<b>1,061,194</b>	<b>44,754</b>
Type of business	LAFAYETTE	LAGUNA BEACH	LAGUNA HILLS	LAGUNA NIGUEL	LA HABRA	LAKE ELSINORE	LAKE FOREST	LAKEWOOD
<b>Retail Stores</b>								
Apparel stores	849	4,883	13,953	8,143	2,680	12,475	3,955	18,286
General merchandise stores	3,826	1,575	38,313	46,248	29,945	16,737	30,499	74,995
Food stores	5,591	4,967	4,325	12,554	8,608	9,029	10,510	12,501
Eating and drinking places	7,326	18,805	16,906	16,429	13,774	8,266	24,423	25,998
Home furnishings and appliances	1,204	2,651	35,334	7,267	13,097	2,392	9,911	10,461
Bldg. matrl. and farm implements	2,250	2,300	3,714	13,309	12,216	2,379	22,661	10,416
Auto dealers and auto supplies	2,794	2,180	6,192	33,120	17,398	18,690	6,128	21,776
Service stations	5,117	3,516	9,358	8,709	12,670	10,221	16,877	14,252
Other retail stores	15,183	15,344	22,211	19,476	14,702	5,603	44,254	38,883
<b>Retail Stores Totals</b>	<b>44,140</b>	<b>56,221</b>	<b>150,306</b>	<b>165,255</b>	<b>125,090</b>	<b>85,792</b>	<b>169,218</b>	<b>227,568</b>
All Other Outlets	12,955	19,259	24,016	23,280	25,086	14,214	70,205	9,955
<b>Totals All Outlets</b>	<b>57,095</b>	<b>75,480</b>	<b>174,322</b>	<b>188,535</b>	<b>150,176</b>	<b>100,006</b>	<b>239,423</b>	<b>237,523</b>
Type of business	LA MESA	LA MIRADA	LANCASTER	LA PUENTE	LARKSPUR	LA VERNE	LAWNDALE	LEMON GROVE
<b>Retail Stores</b>								
Apparel stores	8,260	3,869	6,619	1,299	1,332	2,791	1,147	2,036
General merchandise stores	57,246	4,100	55,411	4,505	4,780	14,003	1,289	2,459
Food stores	10,900	6,241	15,639	5,943	3,421	4,190	2,723	4,554
Eating and drinking places	22,410	10,438	24,695	7,021	6,743	7,220	5,166	5,386
Home furnishings and appliances	16,234	12,906	12,356	1,558	4,923	592	1,483	731
Bldg. matrl. and farm implements	5,234	9,970	22,476	1,505	1,103	2,527	8,123	19,214
Auto dealers and auto supplies	71,575	9,020	48,970	13,066	#	5,685	4,892	26,245
Service stations	13,290	35,938	38,627	2,958	4,265	6,042	7,161	6,194
Other retail stores	38,841	11,452	25,843	4,588	6,638 #	7,516	8,677	8,182
<b>Retail Stores Totals</b>	<b>243,990</b>	<b>103,934</b>	<b>250,636</b>	<b>42,443</b>	<b>33,205</b>	<b>50,566</b>	<b>40,661</b>	<b>75,001</b>
All Other Outlets	22,559	96,796	42,836	9,376	11,936	17,027	6,105	13,472
<b>Totals All Outlets</b>	<b>266,549</b>	<b>200,730</b>	<b>293,472</b>	<b>51,819</b>	<b>45,141</b>	<b>67,593</b>	<b>46,766</b>	<b>88,473</b>
Type of business	LIVERMORE	LODI	LOMPOC	LONG BEACH	LOS ALTOS	LOS ANGELES	LOS BANOS	LOS GATOS
<b>Retail Stores</b>								
Apparel stores	791	1,353	842	27,333	2,447	354,759	417	8,284
General merchandise stores	61,939	43,824	18,877	85,462	1,889	969,992	15,291	4,926
Food stores	12,751	11,106	5,398	48,070	6,371	393,059	4,517	11,434
Eating and drinking places	16,829	13,796	7,479	112,884	11,152	934,536	5,725	18,079
Home furnishings and appliances	4,134	4,251	1,364	26,010	6,580	321,922	609	10,505
Bldg. matrl. and farm implements	37,916	10,810	1,229	130,437	2,263	413,705	1,895	2,465
Auto dealers and auto supplies	32,914	33,333	14,028	82,665	#	802,773	7,373	55,023
Service stations	20,434	11,641	5,241	81,176	6,713	711,667	5,606	9,971
Other retail stores	59,945	13,273	6,134	110,510	13,344 #	1,206,573	3,707	26,049
<b>Retail Stores Totals</b>	<b>247,653</b>	<b>143,387</b>	<b>60,592</b>	<b>704,547</b>	<b>50,759</b>	<b>6,108,986</b>	<b>45,140</b>	<b>146,736</b>
All Other Outlets	140,143	39,273	11,707	187,601	15,097	2,245,348	10,271	44,280
<b>Totals All Outlets</b>	<b>387,796</b>	<b>182,660</b>	<b>72,299</b>	<b>892,148</b>	<b>65,856</b>	<b>8,354,334</b>	<b>55,411</b>	<b>191,016</b>

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

Type of business	LYNWOOD	MADERA	MALIBU	MANHATTAN BEACH	MANTECA	MARTINEZ	MARYSVILLE	MENLO PARK
<b>Retail Stores</b>								
Apparel stores	1,954	1,552	3,713	11,244	583	718	226	1,704
General merchandise stores	1,344	20,048	1,683	35,854	30,492	4,117	10,050	1,252
Food stores	6,930	8,491	3,872	8,393	9,926	9,294	3,378	12,593
Eating and drinking places	7,326	7,457	11,372	24,136	10,516	6,483	4,355	21,353
Home furnishings and appliances	900	986	928	1,802	2,180	881	643	16,399
Bldg. matrl. and farm implements	4,782	6,500	2,940	342	15,408	8,443	1,028	3,943
Auto dealers and auto supplies	3,911	13,060	#	11,539	26,380	1,962	6,560	35,251
Service stations	9,260	6,108	5,042	5,880	12,152	4,640	3,483	7,704
Other retail stores	7,537	5,901	5,787 #	22,568	14,605	5,545	5,583	36,742
<b>Retail Stores Totals</b>	<b>43,944</b>	<b>70,103</b>	<b>35,337</b>	<b>121,758</b>	<b>122,242</b>	<b>42,083</b>	<b>35,306</b>	<b>136,941</b>
All Other Outlets	10,982	18,412	4,716	46,611	23,897	15,252	6,379	174,418
<b>Totals All Outlets</b>	<b>54,926</b>	<b>88,515</b>	<b>40,053</b>	<b>168,369</b>	<b>146,139</b>	<b>57,335</b>	<b>41,685</b>	<b>311,359</b>
Type of business	MERCED	MILLBRAE	MILL VALLEY	MILPITAS	MISSION VIEJO	MODESTO	MONROVIA	MONTCLAIR
<b>Retail Stores</b>								
Apparel stores	5,087	713	4,105	34,646	31,334	32,499	3,224	22,999
General merchandise stores	61,174	#	3,476	35,942	71,615	163,357	8,822	88,241
Food stores	11,318	3,967	5,660	9,887	14,788	30,904	6,193	3,188
Eating and drinking places	15,421	10,884	7,524	45,011	24,945	51,764	13,932	12,592
Home furnishings and appliances	6,336	1,075	1,871	34,471	15,490	30,442	2,789	16,802
Bldg. matrl. and farm implements	12,584	5,362	3,007	16,753	19,536	34,539	32,395	6,684
Auto dealers and auto supplies	41,881	3,908	3,607	9,555	27,072	53,020	38,512	38,816
Service stations	10,939	5,464	5,974	16,275	18,633	28,641	7,324	5,467
Other retail stores	21,594	11,675 #	5,958	58,418	86,594	100,584	25,876	57,511
<b>Retail Stores Totals</b>	<b>186,334</b>	<b>43,048</b>	<b>41,182</b>	<b>260,958</b>	<b>310,007</b>	<b>525,750</b>	<b>139,067</b>	<b>252,300</b>
All Other Outlets	44,820	11,578	11,376	168,134	44,526	98,458	36,977	24,702
<b>Totals All Outlets</b>	<b>231,154</b>	<b>54,626</b>	<b>52,558</b>	<b>429,092</b>	<b>354,533</b>	<b>624,208</b>	<b>176,044</b>	<b>277,002</b>
Type of business	MONTEBELLO	MONTEREY	MONTEREY PARK	MORENO VALLEY	MORGAN HILL	MOUNTAIN VIEW	MURRIETA	NAPA
<b>Retail Stores</b>								
Apparel stores	19,908	7,175	2,868	10,289	507	5,031	58	12,661
General merchandise stores	51,306	31,019	4,005	60,421	23,164	79,101	14,699	34,228
Food stores	7,663	9,990	4,471	14,832	7,030	13,099	6,610	18,733
Eating and drinking places	15,410	32,669	19,894	21,526	9,986	31,801	5,835	19,491
Home furnishings and appliances	8,398	5,610	5,374	8,006	3,749	20,752	2,299	6,970
Bldg. matrl. and farm implements	7,084	2,920	#	12,946	2,043	8,624	21,240	23,252
Auto dealers and auto supplies	16,390	8,057	11,656	30,549	8,195	27,243	1,744	30,426
Service stations	31,858	3,625	7,015	18,670	8,790	25,906	10,165	14,704
Other retail stores	22,567	30,512	13,754 #	21,037	13,010	65,264	27,269	25,945
<b>Retail Stores Totals</b>	<b>180,584</b>	<b>131,577</b>	<b>69,037</b>	<b>198,276</b>	<b>76,474</b>	<b>276,821</b>	<b>89,919</b>	<b>186,410</b>
All Other Outlets	58,282	37,315	22,039	19,660	44,788	343,607	10,950	57,213
<b>Totals All Outlets</b>	<b>238,866</b>	<b>168,892</b>	<b>91,076</b>	<b>217,936</b>	<b>121,262</b>	<b>620,428</b>	<b>100,869</b>	<b>243,623</b>
Type of business	NATIONAL CITY	NEWARK	NEWPORT BEACH	NORCO	NORWALK	NOVATO	OAKDALE	OAKLAND
<b>Retail Stores</b>								
Apparel stores	19,177	20,434	23,647	514	4,376	6,908	192	13,735
General merchandise stores	45,219	73,855	66,977	13,486	37,957	55,345	7,749	54,814
Food stores	7,247	8,674	17,768	5,769	8,902	8,929	3,305	45,195
Eating and drinking places	18,420	18,068	69,982	6,673	15,295	14,264	4,200	92,019
Home furnishings and appliances	7,769	11,475	19,275	137	5,770	3,359	812	19,617
Bldg. matrl. and farm implements	23,497	16,782	5,499	8,761	9,653	5,192	3,617	47,344
Auto dealers and auto supplies	108,291	45,064	72,864	39,015	41,432	19,488	17,000	147,881
Service stations	12,917	8,831	14,577	8,340	18,006	7,224	6,103	70,952
Other retail stores	30,819	29,574	86,361	7,097	11,653	26,509	2,921	113,138
<b>Retail Stores Totals</b>	<b>273,356</b>	<b>232,757</b>	<b>376,950</b>	<b>89,792</b>	<b>153,044</b>	<b>147,218</b>	<b>45,899</b>	<b>604,695</b>
All Other Outlets	38,645	74,939	110,804	15,166	23,208	37,525	16,363	289,517
<b>Totals All Outlets</b>	<b>312,001</b>	<b>307,696</b>	<b>487,754</b>	<b>104,958</b>	<b>176,252</b>	<b>184,743</b>	<b>62,262</b>	<b>894,212</b>

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

Type of business	OCEANSIDE	ONTARIO	ORANGE	OROVILLE	OXNARD	PALMDALE	PALM DESERT	PALM SPRINGS
<b>Retail Stores</b>								
Apparel stores	5,355	46,866	20,141	914	12,318	11,008	26,305	4,089
General merchandise stores	60,015	38,602	54,645	15,432	75,843	71,644	89,047	13,527
Food stores	20,567	21,514	19,671	6,767	16,718	16,182	13,084	15,232
Eating and drinking places	33,580	49,416	55,143	5,748	32,195	22,143	40,131	29,593
Home furnishings and appliances	10,210	16,927	21,326	1,129	10,937	2,565	38,866	3,571
Bldg. matrl. and farm implements	21,355	45,590	47,174	2,021	46,663	15,457	19,885	6,228
Auto dealers and auto supplies	19,286	134,015	90,490	8,113	84,270	37,546	2,022	21,662
Service stations	27,019	53,946	25,525	4,874	23,813	20,142	6,603	12,557
Other retail stores	50,405	166,482	80,143	4,765	55,938	35,032	68,055	18,519
<b>Retail Stores Totals</b>	<b>247,792</b>	<b>573,358</b>	<b>414,258</b>	<b>49,763</b>	<b>358,695</b>	<b>231,719</b>	<b>303,998</b>	<b>124,978</b>
All Other Outlets	37,523	339,129	185,790	12,022	70,247	29,700	56,733	35,231
<b>Totals All Outlets</b>	<b>285,315</b>	<b>912,487</b>	<b>600,048</b>	<b>61,785</b>	<b>428,942</b>	<b>261,419</b>	<b>360,731</b>	<b>160,209</b>
Type of business	PALO ALTO	PARAMOUNT	PASADENA	PASO ROBLES	PERRIS	PETALUMA	PICO RIVERA	PINOLE
<b>Retail Stores</b>								
Apparel stores	38,971	1,692	27,217	1,586	1,365	8,565	2,027	3,201
General merchandise stores	109,401	20,019	71,366	28,062	12,364	19,849	13,405	22,988
Food stores	9,353	6,142	24,227	5,692	5,796	12,950	6,310	4,716
Eating and drinking places	58,220	6,814	70,987	9,827	6,497	16,193	10,109	9,347
Home furnishings and appliances	24,190	1,367	33,475	3,099	222	5,705	466	4,168
Bldg. matrl. and farm implements	6,681	9,137	12,805	8,671	3,070	9,972	6,314	6,192
Auto dealers and auto supplies	75,040	2,886	97,919	16,098	8,067	65,474	13,752	1,896
Service stations	10,821	7,760	24,442	9,886	10,944	15,268	7,510	6,059
Other retail stores	107,856	9,136	96,902	12,003	3,874	25,014	7,419	19,197
<b>Retail Stores Totals</b>	<b>440,533</b>	<b>64,953</b>	<b>459,340</b>	<b>94,924</b>	<b>52,199</b>	<b>178,990</b>	<b>67,312</b>	<b>77,764</b>
All Other Outlets	148,340	52,456	207,475	17,635	33,122	75,615	34,135	2,530
<b>Totals All Outlets</b>	<b>588,873</b>	<b>117,409</b>	<b>666,815</b>	<b>112,559</b>	<b>85,321</b>	<b>254,605</b>	<b>101,447</b>	<b>80,294</b>
Type of business	PITTSBURG	PLACENTIA	PLACERVILLE	PLEASANT HILL	PLEASANTON	POMONA	PORTERVILLE	POWAY
<b>Retail Stores</b>								
Apparel stores	7,105	205	1,049	6,570	30,265	3,425	2,288	1,015
General merchandise stores	26,408	8,095	4,469	42,347	109,011	17,648	29,343	29,301
Food stores	8,869	6,213	6,936	6,709	12,795	12,294	9,205	6,530
Eating and drinking places	9,915	11,455	6,964	13,804	31,940	22,527	8,541	10,949
Home furnishings and appliances	1,842	1,693	2,225	26,353	21,287	7,500	1,833	565
Bldg. matrl. and farm implements	17,850	7,638	2,683	7,306	20,493	22,662	2,890	5,142
Auto dealers and auto supplies	41,558	20,892	15,061	1,750	60,131	44,795	19,927	48,493
Service stations	3,368	8,177	5,741	16,612	13,018	28,706	4,915	9,467
Other retail stores	17,199	16,247	7,866	51,072	92,061	22,689	7,241	14,411
<b>Retail Stores Totals</b>	<b>134,114</b>	<b>80,615</b>	<b>52,994</b>	<b>172,523</b>	<b>391,001</b>	<b>182,246</b>	<b>86,183</b>	<b>125,873</b>
All Other Outlets	26,097	38,189	13,652	12,459	144,156	79,902	11,692	56,252
<b>Totals All Outlets</b>	<b>160,211</b>	<b>118,804</b>	<b>66,646</b>	<b>184,982</b>	<b>535,157</b>	<b>262,148</b>	<b>97,875</b>	<b>182,125</b>
Type of business	RANCHO CUCAMONGA	RED BLUFF	REDDING	REDLANDS	REDONDO BEACH	REDWOOD CITY	RIALTO	RICHMOND
<b>Retail Stores</b>								
Apparel stores	5,042	322	5,067	3,140	20,870	8,918	1,237	11,086
General merchandise stores	74,663	13,307	87,549	46,046	51,297	56,020	16,375	70,063
Food stores	18,486	5,814	21,864	11,531	14,618	16,032	11,008	8,921
Eating and drinking places	30,636	5,253	27,980	17,175	30,916	26,949	11,179	12,378
Home furnishings and appliances	5,801	907	14,254	2,581	11,348	13,629	964	7,097
Bldg. matrl. and farm implements	28,839	1,265	35,665	10,548	2,709	14,917	15,042	20,699
Auto dealers and auto supplies	3,614	14,279	58,108	31,338	5,452	92,750	5,247	57,785
Service stations	20,254	3,943	19,009	11,432	12,480	13,374	37,350	58,324
Other retail stores	48,543	5,175	44,180	20,847	32,627	83,612	4,880	25,487
<b>Retail Stores Totals</b>	<b>235,878</b>	<b>50,265</b>	<b>313,676</b>	<b>154,638</b>	<b>182,317</b>	<b>326,201</b>	<b>103,282</b>	<b>271,840</b>
All Other Outlets	95,935	9,793	83,927	27,065	33,179	160,115	74,444	53,893
<b>Totals All Outlets</b>	<b>331,813</b>	<b>60,058</b>	<b>397,603</b>	<b>181,703</b>	<b>215,496</b>	<b>486,316</b>	<b>177,726</b>	<b>325,733</b>

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

Type of business	RIDGECREST	RIVERSIDE	ROCKLIN	ROHNERT PARK	ROSEMEAD	ROSEVILLE	SACRAMENTO	SALINAS
<b>Retail Stores</b>								
Apparel stores	153	28,952	208	3,248	3,138	32,381	50,928	20,254
General merchandise stores	16,366	155,157	23,404	28,305	22,606	118,499	198,659	100,074
Food stores	5,374	32,151	10,470	9,087	3,725	17,796	65,317	27,631
Eating and drinking places	5,959	56,955	6,627	12,845	10,967	42,038	111,243	30,249
Home furnishings and appliances	1,329	20,813	3,536	7,726	765	21,550	33,995	15,161
Bldg. matrl. and farm implements	1,690	72,821	6,443	24,957	1,865	36,475	83,788	54,437
Auto dealers and auto supplies	10,836	165,086	1,750	5,518	3,412	202,252	102,095	74,913
Service stations	1,612	56,502	9,270	8,087	4,852	23,448	62,634	23,298
Other retail stores	4,885	100,208	14,697	20,049	11,732	99,123	180,162	44,995
<b>Retail Stores Totals</b>	<b>48,204</b>	<b>688,645</b>	<b>76,405</b>	<b>119,822</b>	<b>63,062</b>	<b>593,562</b>	<b>888,821</b>	<b>391,012</b>
All Other Outlets	4,987	180,336	25,052	37,003	9,405	89,466	440,775	87,461
<b>Totals All Outlets</b>	<b>53,191</b>	<b>868,981</b>	<b>101,457</b>	<b>156,825</b>	<b>72,467</b>	<b>683,028</b>	<b>1,329,596</b>	<b>478,473</b>
Type of business	SAN BERNARDINO	SAN BRUNO	SAN CARLOS	SAN CLEMENTE	SAN DIEGO	SAN DIMAS	SAN FERNANDO	SAN FRANCISCO
<b>Retail Stores</b>								
Apparel stores	17,381	11,095	1,261	1,883	176,985	3,561	3,123	234,461
General merchandise stores	129,207	55,499	4,589	14,464	569,188	13,279	13,197	358,422
Food stores	24,882	4,395	2,662	8,178	171,651	5,668	3,138	113,239
Eating and drinking places	48,748	13,991	8,944	13,646	442,109	9,306	8,037	502,035
Home furnishings and appliances	25,142	3,368	9,866	1,865	184,000	9,004	1,833	167,845
Bldg. matrl. and farm implements	50,857	1,812	32,045	1,883	238,543	1,472	14,969	79,650
Auto dealers and auto supplies	101,152	29,943	8,220	2,615	415,299	444	14,633	114,258
Service stations	32,852	10,567	6,251	12,995	263,689	5,453	#	147,526
Other retail stores	86,162	17,438	47,705	12,734	608,386	16,515	28,302 #	688,430
<b>Retail Stores Totals</b>	<b>516,383</b>	<b>148,108</b>	<b>121,543</b>	<b>70,263</b>	<b>3,069,850</b>	<b>64,702</b>	<b>87,232</b>	<b>2,405,866</b>
All Other Outlets	116,360	17,412	51,333	34,195	1,214,695	27,923	20,576	1,428,833
<b>Totals All Outlets</b>	<b>632,743</b>	<b>165,520</b>	<b>172,876</b>	<b>104,458</b>	<b>4,284,545</b>	<b>92,625</b>	<b>107,808</b>	<b>3,834,699</b>
Type of business	SAN GABRIEL	SAN JOSE	SAN JUAN CAPISTRANO	SAN LEANDRO	SAN LUIS OBISPO	SAN MARCOS	SAN MATEO	SAN PABLO
<b>Retail Stores</b>								
Apparel stores	607	102,258	3,424	17,836	8,885	757	36,545	470
General merchandise stores	1,640	416,456	25,408	109,487	29,003	22,219	95,801	5,275
Food stores	3,507	109,760	3,480	14,213	10,505	8,719	18,380	7,049
Eating and drinking places	13,393	236,752	8,889	22,634	22,035	16,619	38,320	6,189
Home furnishings and appliances	4,573	119,711	2,145	12,574	12,524	30,975	38,112	538
Bldg. matrl. and farm implements	1,715	191,967	7,660	63,948	13,873	37,025	25,946	#
Auto dealers and auto supplies	12,214	438,452	47,687	50,121	46,567	6,504	33,023	1,797
Service stations	9,528	215,834	5,909	19,250	13,484	12,227	21,624	3,873
Other retail stores	14,238	547,647	10,737	45,882	42,021	27,757	93,893	5,962 #
<b>Retail Stores Totals</b>	<b>61,415</b>	<b>2,378,837</b>	<b>115,339</b>	<b>355,945</b>	<b>198,897</b>	<b>162,802</b>	<b>401,644</b>	<b>31,153</b>
All Other Outlets	14,836	1,381,083	27,093	169,838	36,535	61,068	74,077	6,186
<b>Totals All Outlets</b>	<b>76,251</b>	<b>3,759,920</b>	<b>142,432</b>	<b>525,783</b>	<b>235,432</b>	<b>223,870</b>	<b>475,721</b>	<b>37,339</b>
Type of business	SAN RAFAEL	SAN RAMON	SANTA ANA	SANTA BARBARA	SANTA CLARA	SANTA CLARITA	SANTA CRUZ	SANTA FE SPRINGS
<b>Retail Stores</b>								
Apparel stores	6,907	3,422	35,805	21,045	15,105	17,279	5,985	1,587
General merchandise stores	42,439	19,939	104,084	61,370	83,827	93,597	34,104	15,229
Food stores	13,764	10,245	38,837	22,313	14,352	18,645	10,386	4,517
Eating and drinking places	22,780	17,691	67,349	51,104	62,934	39,183	25,851	10,342
Home furnishings and appliances	26,620	9,243	26,976	23,358	61,854	11,221	9,187	2,881
Bldg. matrl. and farm implements	52,905	19,488	54,944	21,356	35,819	31,851	13,136	26,410
Auto dealers and auto supplies	98,314	5,819	115,137	47,652	156,419	99,326	31,564	41,750
Service stations	17,392	10,869	39,817	17,946	24,339	32,571	11,742	29,672
Other retail stores	69,763	28,551	117,294	68,401	121,758	59,632	32,664	49,176
<b>Retail Stores Totals</b>	<b>350,884</b>	<b>125,267</b>	<b>600,243</b>	<b>334,545</b>	<b>576,407</b>	<b>403,305</b>	<b>174,619</b>	<b>181,564</b>
All Other Outlets	88,169	65,681	377,137	97,216	562,637	106,818	43,957	314,668
<b>Totals All Outlets</b>	<b>439,053</b>	<b>190,948</b>	<b>977,380</b>	<b>431,761</b>	<b>1,139,044</b>	<b>510,123</b>	<b>218,576</b>	<b>496,232</b>

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

Type of business	SANTA MARIA	SANTA MONICA	SANTA ROSA	SANTEE	SCOTT'S VALLEY	SEAL BEACH	SEASIDE	SELMA
<b>Retail Stores</b>								
Apparel stores	5,687	57,799	31,283	788	369	981	301	991
General merchandise stores	77,147	44,127	157,716	43,109	6,558	2,646	6,520	14,151
Food stores	10,419	19,265	34,321	7,275	3,373	3,452	1,651	3,586
Eating and drinking places	20,514	84,752	45,320	8,805	3,751	9,662	4,852	5,605
Home furnishings and appliances	9,657	20,985	43,309	649	1,125	371	1,795	843
Bldg. matrl. and farm implements	48,505	19,099	48,102	16,320	1,985	756	3,857	9,729
Auto dealers and auto supplies	49,335	102,974	139,113	6,105	2,276	#	63,885	36,629
Service stations	10,746	15,477	33,827	7,719	4,487	8,952	3,394	1,844
Other retail stores	32,691	116,303	125,601	15,758	8,802	6,312 #	6,582	3,310
<b>Retail Stores Totals</b>	<b>264,701</b>	<b>480,781</b>	<b>658,592</b>	<b>106,528</b>	<b>32,726</b>	<b>33,132</b>	<b>92,837</b>	<b>76,688</b>
All Other Outlets	47,837	131,847	130,501	29,544	16,246	11,641	15,679	7,977
<b>Totals All Outlets</b>	<b>312,538</b>	<b>612,628</b>	<b>789,093</b>	<b>136,072</b>	<b>48,972</b>	<b>44,773</b>	<b>108,516</b>	<b>84,665</b>
Type of business	SIGNAL HILL	SIMI VALLEY	SOLANA BEACH	SONOMA	SONORA	SOUTH GATE	SOUTH LAKE TAHOE	SOUTH SAN FRANCISCO
<b>Retail Stores</b>								
Apparel stores	1,658	4,687	4,222	1,934	685	1,951	4,117	1,220
General merchandise stores	37,467	64,172	#	5,231	19,589	28,510	8,310	46,193
Food stores	792	19,147	3,445	6,307	5,111	7,975	10,161	8,423
Eating and drinking places	2,685	26,738	8,392	8,209	4,296	10,602	13,655	18,323
Home furnishings and appliances	2,401	4,757	5,533	1,734	938	5,563	2,403	9,979
Bldg. matrl. and farm implements	21,213	26,678	3,523	3,992	5,494	2,043	6,581	27,395
Auto dealers and auto supplies	44,070	40,036	#	5,546	1,034	44,164	6,701	15,875
Service stations	1,510	20,750	#	4,435	2,529	13,881	3,484	38,928
Other retail stores	74,926	28,157	19,241 #	5,567	10,617	6,927	9,933	23,028
<b>Retail Stores Totals</b>	<b>186,722</b>	<b>235,122</b>	<b>44,356</b>	<b>42,955</b>	<b>50,293</b>	<b>121,616</b>	<b>65,345</b>	<b>189,364</b>
All Other Outlets	44,092	54,670	9,579	6,233	5,635	32,554	13,816	141,667
<b>Totals All Outlets</b>	<b>230,814</b>	<b>289,792</b>	<b>53,935</b>	<b>49,188</b>	<b>55,928</b>	<b>154,170</b>	<b>79,161</b>	<b>331,031</b>
Type of business	STANTON	STOCKTON	SUNNYVALE	TEMECULA	TEMPLE CITY	THOUSAND OAKS	TORRANCE	TRACY
<b>Retail Stores</b>								
Apparel stores	600	23,694	6,289	16,377	3,545	26,564	55,827	9,840
General merchandise stores	9,002	139,746	67,037	88,357	9,953	81,321	181,376	34,930
Food stores	6,270	35,054	18,800	13,006	2,717	22,531	20,300	12,227
Eating and drinking places	7,780	49,307	47,165	31,928	5,312	45,643	64,036	14,057
Home furnishings and appliances	641	20,567	11,701	15,466	628	32,268	46,368	3,814
Bldg. matrl. and farm implements	9,199	59,099	38,550	25,607	525	28,349	35,920	9,385
Auto dealers and auto supplies	6,006	124,094	121,946	65,390	1,086	132,290	140,292	39,178
Service stations	9,677	36,156	24,220	23,185	3,812	23,318	31,302	15,833
Other retail stores	8,812	86,860	118,710	58,520	5,267	106,920	162,155	15,908
<b>Retail Stores Totals</b>	<b>57,987</b>	<b>574,577</b>	<b>454,418</b>	<b>337,836</b>	<b>32,845</b>	<b>499,204</b>	<b>737,576</b>	<b>155,172</b>
All Other Outlets	15,186	157,830	375,788	64,535	4,037	102,251	192,640	26,838
<b>Totals All Outlets</b>	<b>73,173</b>	<b>732,407</b>	<b>830,206</b>	<b>402,371</b>	<b>36,882</b>	<b>601,455</b>	<b>930,216</b>	<b>182,010</b>
Type of business	TRUCKEE	TULARE	TURLOCK	TUSTIN	UKIAH	UNION CITY	UPLAND	VACAVILLE
<b>Retail Stores</b>								
Apparel stores	2,920	6,129	2,276	10,938	650	1,819	2,909	20,630
General merchandise stores	3,532	21,694	38,171	44,922	26,813	26,292	27,433	45,592
Food stores	5,129	9,816	10,424	10,469	6,212	7,996	9,321	13,330
Eating and drinking places	5,446	8,344	13,986	27,918	5,752	13,239	14,749	21,384
Home furnishings and appliances	2,340	2,964	3,773	26,079	1,182	1,920	7,295	11,017
Bldg. matrl. and farm implements	8,049	7,238	13,445	18,447	9,046	18,834	13,762	13,389
Auto dealers and auto supplies	1,078	17,373	24,345	91,834	7,506	2,320	15,993	40,761
Service stations	3,362	4,763	14,006	15,706	4,979	8,929	15,569	17,274
Other retail stores	7,661	12,459	14,585	67,626	12,666	10,702	20,168	29,161
<b>Retail Stores Totals</b>	<b>39,517</b>	<b>90,780</b>	<b>135,011</b>	<b>313,939</b>	<b>74,806</b>	<b>92,051</b>	<b>127,199</b>	<b>212,538</b>
All Other Outlets	14,712	21,745	37,019	89,318	7,474	73,972	34,550	47,071
<b>Totals All Outlets</b>	<b>54,229</b>	<b>112,525</b>	<b>172,030</b>	<b>403,257</b>	<b>82,280</b>	<b>166,023</b>	<b>161,749</b>	<b>259,609</b>



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

Type of business	VALLEJO	VENTURA	VICTORVILLE	VISALIA	VISTA	WALNUT CREEK	WATSONVILLE	WEST COVINA
<b>Retail Stores</b>								
Apparel stores	4,760	18,222	9,844	14,205	9,729	22,996	2,758	32,793
General merchandise stores	58,849	79,641	71,961	86,775	60,097	93,671	21,381	81,121
Food stores	15,597	17,145	11,714	17,297	12,319	13,317	8,987	10,983
Eating and drinking places	21,418	36,200	23,081	29,330	14,995	36,492	10,830	23,036
Home furnishings and appliances	5,998	15,849	12,532	14,451	7,030	22,575	1,725	12,524
Bldg. matr. and farm implements	16,343	26,820	23,564	24,001	13,201	14,434	11,562	3,395
Auto dealers and auto supplies	63,788	89,667	49,061	42,132	20,935	121,283	20,166	72,799
Service stations	18,093	24,696	20,189	13,752	14,585	17,060	6,552	10,669
Other retail stores	22,679	56,296	39,200	37,667	19,707	63,189	12,882	42,330
<b>Retail Stores Totals</b>	<b>227,525</b>	<b>364,536</b>	<b>261,146</b>	<b>279,610</b>	<b>172,598</b>	<b>405,017</b>	<b>96,843</b>	<b>289,650</b>
All Other Outlets	37,819	93,290	27,865	95,195	60,377	63,579	23,992	30,780
<b>Totals All Outlets</b>	<b>265,344</b>	<b>457,826</b>	<b>289,011</b>	<b>374,805</b>	<b>232,975</b>	<b>468,596</b>	<b>120,835</b>	<b>320,430</b>
Type of business	WEST HOLLYWOOD	WESTMINSTER	WEST SACRAMENTO	WHITTIER	WOODLAND	YORBA LINDA	YUBA CITY	YUCCA VALLEY
<b>Retail Stores</b>								
Apparel stores	12,350	18,822	1,037	12,126	2,118	482	4,391	1,034
General merchandise stores	5,048	83,962	2,034	27,974	33,071	23,739	56,699	16,171
Food stores	16,278	12,230	11,655	11,359	10,995	7,184	13,326	4,803
Eating and drinking places	48,654	19,413	6,263	20,944	9,845	12,286	13,920	4,443
Home furnishings and appliances	15,593	9,012	8,908	3,223	2,592	4,964	5,358	400
Bldg. matr. and farm implements	5,997	18,993	23,503	10,131	16,797	10,021	8,350	1,838
Auto dealers and auto supplies	4,630	77,696	13,781	33,498	19,957	1,611	20,509	8,360
Service stations	4,250	20,158	12,297	13,418	12,705	6,682	7,334	5,511
Other retail stores	27,824	56,980	24,941	22,803	11,468	35,442	18,808	3,953
<b>Retail Stores Totals</b>	<b>140,624</b>	<b>317,266</b>	<b>104,419</b>	<b>155,476</b>	<b>119,548</b>	<b>102,411</b>	<b>148,695</b>	<b>46,513</b>
All Other Outlets	44,691	39,711	115,157	33,024	35,538	35,225	20,485	3,811
<b>Totals All Outlets</b>	<b>185,315</b>	<b>356,977</b>	<b>219,576</b>	<b>188,500</b>	<b>155,086</b>	<b>137,636</b>	<b>169,180</b>	<b>50,324</b>

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

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH 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	61	4,072	182	18,595	GREENFIELD	74	8,058	132	9,659
ALBANY	265	22,206	501	30,492	GRIDLEY	89	15,464	190	18,504
ALTURAS	77	8,071	172	8,992	GROVER BEACH	170	15,013	441	20,109
AMADOR	15	295	31	344	GUADALUPE	41	3,036	74	3,514
AMERICAN CANYON	71	22,739	181	25,613	GUSTINE	43	3,225	111	3,886
ANDERSON	185	22,289	399	29,900	HALF MOON BAY	221	31,155	513	38,419
ANGELS CAMP	100	11,861	191	13,572	HAWAIIAN GARDENS	138	13,348	255	14,548
ARCATA	258	24,746	641	35,447	HERCULES	120	8,531	255	18,841
ARVIN	75	3,589	114	7,621	HIDDEN HILLS	9	186	44	370
ATHERTON	39	547	228	3,548	HIGHLAND	222	24,484	510	29,884
ATWATER	192	20,635	402	32,481	HILLSBOROUGH	27	142	252	2,723
AVALON	143	9,925	233	10,819	HOLTVILLE	44	1,991	89	2,957
AVENAL	53	2,461	69	2,955	HUGHSON	48	4,270	101	5,230
BEAUMONT	210	18,328	466	22,459	HURON	57	2,749	78	3,219
BELL GARDENS	273	31,152	546	39,056	IMPERIAL	58	10,263	138	20,043
BELMONT	238	58,203	694	87,675	IMPERIAL BEACH	190	11,320	354	12,331
BELVEDERE	11	906	91	2,522	INDIAN WELLS	56	6,489	129	16,990
BIGGS	12	387	33	974	IONE	41	1,605	92	2,577
BLUE LAKE	12	768	51	966	IRWINDALE	119	17,447	570	77,430
BLYTHE	162	28,480	298	33,563	ISLETON	29	2,737	56	2,980
BRADBURY	7	18	23	71	JACKSON	159	22,128	311	26,043
BRAWLEY	177	19,034	331	27,910	KERMAN	105	13,454	215	16,163
BRISBANE	67	19,647	242	62,167	KING CITY	138	18,746	261	32,288
BUELLETON	102	26,677	235	30,554	KINGSBURG	94	12,779	222	14,842
CALABASAS	247	67,011	787	97,514	LAGUNA WOODS	41	17,277	168	18,598
CALIFORNIA CITY	66	3,873	135	4,411	LA HABRA HEIGHTS	19	238	83	1,683
CALIMESA	59	7,227	140	7,946	LAKEPORT	149	27,185	317	29,007
CALIPATRIA	22	2,249	39	2,449	LA PALMA	101	46,014	293	69,648
CALISTOGA	114	12,199	240	13,711	LA QUINTA	205	70,326	456	90,770
CANYON LAKE	83	1,667	210	2,920	LATHROP	44	14,906	98	32,044
CARPINTERIA	179	18,034	596	30,198	LEMOORE	140	20,799	277	28,417
CHOWCHILLA	89	11,594	184	15,477	LINCOLN	94	13,095	262	20,715
CLAYTON	95	8,391	201	10,357	LINDSAY	83	6,102	175	7,837
CLEARLAKE	122	21,657	256	23,024	LIVE OAK	42	2,374	89	2,668
CLOVERDALE	80	7,586	207	9,370	LIVINGSTON	62	7,406	111	10,375
COACHELLA	158	27,488	233	35,749	LOMA LINDA	150	35,215	349	57,394
COALINGA	104	14,064	206	17,822	LOMITA	241	23,719	600	29,145
COLFAX	59	8,077	158	12,542	LOOMIS	100	10,553	296	20,938
COLUSA	89	13,432	189	19,291	LOS ALAMITOS	252	39,147	732	62,136
CORCORAN	88	9,523	158	17,831	LOS ALTOS HILLS	56	470	225	2,187
CORNING	99	28,706	200	37,612	LOYALTON	12	680	31	1,400
CORONADO	277	22,761	539	42,699	MAMMOTH LAKES	184	23,672	366	32,322
COTATI	111	15,533	313	24,750	MARICOPA	11	540	19	597
CRESCENT CITY	127	14,991	249	18,397	MARINA	150	14,884	368	21,890
CUDAHY	108	17,403	216	29,386	MAYWOOD	185	14,811	332	18,958
DEL MAR	389	18,120	920	23,329	MC FARLAND	46	3,220	75	3,562
DEL REY OAKS	17	2,711	47	3,432	MENDOTA	69	5,102	92	7,782
DESERT HOT SPRINGS	163	16,083	298	17,533	MONTAGUE	15	758	49	949
DINUBA	159	24,564	317	27,570	MONTE SERENO	24	402	78	699
DIXON	151	25,325	349	42,912	MOORPARK	194	22,785	719	44,192
DORRIS	13	391	27	448	MORAGA	205	16,958	432	19,702
DOS PALOS	48	4,406	99	6,261	MORRO BAY	268	25,067	586	29,729
DUNSMUIR	51	2,019	108	2,242	MOUNT SHASTA	140	11,119	303	15,310
EAST PALO ALTO	84	31,741	167	35,325	NEEDLES	70	7,163	143	9,185
ELK GROVE	490	167,800	1,363	187,939	NEVADA CITY	176	16,420	449	24,423
ESCALON	82	11,817	177	14,189	NEWMAN	73	8,050	123	9,335
ETNA	22	726	57	942	OAKLEY	166	19,086	365	21,168
EXETER	98	10,293	213	11,666	OJAI	216	18,403	629	25,131
FAIRFAX	104	6,324	340	8,339	ORANGE COVE	38	2,023	74	2,684
FARMERSVILLE	63	3,868	109	6,692	ORINDA	268	17,735	641	21,772
FERNDALE	52	2,475	123	3,026	ORLAND	112	9,883	232	12,334
FILLMORE	113	15,378	275	18,075	PACIFICA	257	27,862	751	31,690
FIREBAUGH	61	9,820	95	12,584	PACIFIC GROVE	340	32,163	737	39,122
FORT BRAGG	206	23,076	444	34,212	PALOS VERDES ESTATES	64	3,161	341	6,454
FORT JONES	21	1,651	56	1,769	PARADISE	312	28,758	904	33,917
FORTUNA	148	21,643	367	27,108	PARLIER	52	3,575	99	4,241
FOWLER	38	3,929	97	11,012	PATTERSON	95	14,104	173	17,091
GALT	422	15,520	1,277	19,971	PIEDMONT	71	3,440	211	5,001
GONZALES	69	3,718	111	5,626	PISMO BEACH	244	30,327	444	34,526
GRAND TERRACE	97	7,068	215	11,355	PLYMOUTH	30	1,954	56	2,182

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH 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
POINT ARENA	25	721	49	1,376	SUSANVILLE	142	27,854	313	32,836
PORT HUENEME	114	13,323	305	17,068	SUTTER CREEK	86	6,515	195	7,661
PORTOLA	50	3,480	103	4,139	TAFT	135	20,012	271	29,532
PORTOLA VALLEY	31	2,190	167	4,360	TEHACHAPI	141	17,429	267	20,343
RANCHO MIRAGE	213	68,441	407	86,088	TEHAMA	3	#	6	29 #
RANCHO PALOS VERDES	178	15,710	752	21,678	TIBURON	115	8,629	386	12,738
RANCHO SANTA MARGARITA	324	70,104	934	89,568	TRINIDAD	20	1,373	60	1,465
REEDLEY	184	22,940	396	28,554	TULELAKE	16	387	29	1,407
RIO DELL	25	1,576	60	1,652	TWENTYNINE PALMS	185	13,547	323	14,929
RIO VISTA	66	15,147	163	17,409	VERNON	121	21,874	857	108,280
RIPON	68	22,317	178	26,833	VILLA PARK	36	3,387	164	4,325
RIVERBANK	118	10,538	245	20,297	WALNUT	263	17,397	1,127	29,190
ROLLING HILLS	7	32	37	324	WASCO	126	12,148	213	15,113
ROLLING HILLS ESTATES	167	33,798	421	38,440	WATERFORD	52	3,918	93	5,212
ROSS	14	320	96	1,191	WEED	60	4,650	135	7,020
ST. HELENA	170	32,169	397	48,413	WESTLAKE VILLAGE	193	55,219	672	76,400
SAN ANSELMO	269	19,595	745	26,024	WESTMORLAND	14	2,112	23	2,436
SAND CITY	61	58,116	139	64,299	WHEATLAND	20	1,794	54	1,825
SANGER	168	23,743	366	39,630	WILLIAMS	49	7,933	99	10,817
SAN JACINTO	242	14,905	558	18,780	WILLITS	151	19,352	314	22,854
SAN JOAQUIN	25	934	41	3,227	WILLOWS	86	15,277	184	16,988
SAN JUAN BAUTISTA	96	2,516	193	2,894	WINDSOR	115	30,824	455	54,784
SAN MARINO	107	9,572	382	11,631	WINTERS	52	3,896	126	4,323
SANTA PAULA	225	26,208	573	37,383	WOODLAKE	51	3,273	91	4,602
SARATOGA	306	22,182	836	28,847	WOODSIDE	49	7,791	221	11,378
SAUSALITO	255	22,282	820	34,684	YOUNTVILLE	70	10,806	131	11,588
SEBASTOPOL	243	28,569	629	36,358	YREKA	171	26,778	396	33,873
SHAFTER	89	13,907	172	42,622	YUCAIPA	371	28,374	904	34,858
SHASTA LAKE	75	3,833	215	10,128					
SIERRA MADRE	120	3,926	378	6,092					
SOLEDAD	79	7,030	142	7,937					
SOLVANG	234	18,630	408	22,812					
SOUTH EL MONTE	472	31,359	2,289	77,456					
SOUTH PASADENA	245	30,495	724	38,044					
SUISUN	207	16,652	472	21,547					

# 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 fourth quarter self-assessed taxable sales by the population estimates of the State Department of Finance for January 1. The populations used were 34,207,000 for 2000 and 34,818,000 for 2001.
- b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

**Notes concerning permits:**

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

### Table 3 to Table 5 Conversion Chart

<b>Business Code</b>	<b>Table 3</b>	<b>Table 5</b>
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