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Taxable Sales In California (Sales & Use Tax)

2008 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 2008

Taxable sales in California continued their decline, totaling only $127.9 billion during the fourth quarter of 2008, a drop of 17.4 billion (12.0 percent) from the 4th quarter of 2007. The year-over-year decline in quarterly taxable sales continues for the sixth consecutive quarter.

In constant dollar terms, taxable sales decreased by 11.1 percent over the same quarter a year ago. The California Taxable Sales Deflator measured an inflation rate of -0.9 percent for the fourth quarter of 2008. In comparison, the California CPI rose 1.8 percent.

Constant-dollar taxable sales have declined since the third quarter of 2007. The fourth quarter decline was the steepest on record.

While taxable sales declined 12.0 percent in the fourth quarter, personal income fared better, declining by 0.3 percent. This is consistent with typical growth patterns during periods of economic weakness. Historical data show that quarterly taxable sales rose much less rapidly than incomes in the early 1980s, the early 1990s and early in this decade.

Notice

In early 2007 the Board of Equalization began a process of converting business codes of sales ands use tax permit holders to North American Industry Classification System (NAICS) codes. Over one million permit holders will be converted over time from the previous business coding system to the NAICS codes. As a result of the coding change process, industry data for 2007 and 2008 are not comparable. Therefore, we will not publish percentage changes by industry until the coding process has been substantially completed.

TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

Type of business	Number of permits on January 1, 2009	Taxable transactions		Per capita taxable transactions a/	
		Amount (in thousands)	Percent of total	2007	2008
Retail Stores					
Women's apparel	10,333	$1,137,887	.89	41.44	29.72
Men's apparel	2,711	242,873	.19	8.70	6.34
Family apparel	30,828	4,643,152	3.63	94.66	121.25
Shoes	4,879	758,211	.59	19.42	19.80
Apparel stores group	**48,751**	**6,782,123**	**5.30**	**164.22**	**177.11**
General merchandise stores	15,426	14,718,538	11.51	436.80	384.37
Drug stores	4,681	1,698,514	1.33	45.95	44.36
General merchandise group	**20,107**	**16,417,052**	**12.84**	**482.76**	**428.73**
Supermarkets	12,029	4,693,543	3.67	106.68	122.57
All other food stores	9,411	595,222	.47	52.12	15.54
Food stores group	**21,440**	**5,288,765**	**4.13**	**158.79**	**138.11**
Limited-service restaurants	53,931	6,016,465	4.70	154.63	157.12
Full-service eating and drinking places	34,521	6,614,837	5.17	185.43	172.74
Eating and drinking group	**88,452**	**12,631,301**	**9.88**	**340.06**	**329.86**
Household and home furnishings	17,744	2,425,450	1.90	85.92	63.34
Household appliance dealers	7,597	2,722,871	2.13	32.36	71.11
Home furnishings and appliances	**25,341**	**5,148,321**	**4.03**	**118.28**	**134.45**
Building materials	**10,971**	**5,594,798**	**4.37**	**191.94**	**146.11**
New motor vehicle dealers	2,469	7,690,473	6.01	330.37	200.83
Used motor vehicle dealers	7,577	973,890	.76	31.68	25.43
Automotive supplies and parts	18,362	1,413,587	1.11	37.90	36.92
RV and all other vehicles	3,619	669,314	.52	25.56	17.48
Automotive group	**32,027**	**10,747,264**	**8.40**	**425.51**	**280.66**
Service stations	**10,699**	**9,577,350**	**7.49**	**323.45**	**250.11**
Gifts, art goods, and novelties	15,315	496,050	.39	16.24	12.95
Sporting goods	7,899	1,058,525	.83	28.83	27.64
Florists	5,108	128,529	.10	9.26	3.36
Photographic equipment and supplies	945	112,014	.09	3.87	2.93
Musical instruments	4,412	274,570	.21	9.59	7.17
Stationery and books	8,612	670,159	.52	22.69	17.50
Jewelry	10,367	740,204	.58	27.01	19.33
Office supplies, computer stores	13,719	2,488,058	1.95	127.83	64.97
Packaged liquor stores	5,651	801,030	.63	20.83	20.92
Second-hand merchandise	13,046	182,803	.14	4.82	4.77
Farm and garden supply stores	4,891	525,042	.41	16.86	13.71
Fuel and ice dealers	815	161,536	.13	4.05	4.22
Miscellaneous retail	102,833	4,966,270	3.88	170.23	129.69
Other retail stores	**193,613**	**12,604,789**	**9.85**	**462.12**	**329.17**
Retail Stores Totals	**451,401**	**84,791,764**	**66.29**	**2,667.13**	**2,214.31**
Business and Personal Services	95,323	5,123,546	4.01	154.60	133.80
All Other Outlets	395,839	37,989,433	29.70	1,013.78	992.08
Totals All Outlets	**942,563**	**$127,904,743**	**100.00**	**3,835.51**	**3,340.19**
HISTORICAL DATA					
Comparable data for retail stores:					
2003	463,754	86,223,708	70.27	2,377.20	
2004	483,077	95,188,971	70.67	2,591.71	
2005	493,679	101,064,545	70.40	2,717.14	
2006	488,413	101,998,081	69.62	2,715.64	
2007	489,562	101,041,503	69.54	2,667.13	
Comparable data for all outlets:					
2003	1,049,902	122,699,548		3,382.85	
2004	1,068,435	134,701,884		3,667.53	
2005	1,064,305	143,553,106		3,859.45	
2006	1,049,325	146,504,636		3,900.61	
2007	1,050,020	145,304,568		3,835.51	

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NOTE: Detail may not compute to total due to rounding.

TABLE 2. TAXABLE SALES, BY COUNTY, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of January 1, 2009			Taxable transactions				
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	Percent change year to year
Alameda	36,429	1,883	38,312	$4,980,927	$157,559	$672,592	$5,811,077	-14.1
Alpine	--	71	71	--	1,956	2,988	4,944	-8.9
Amador	689	716	1,405	25,505	62,213	11,870	99,587	-20.3
Butte	4,165	1,546	5,711	518,117	59,276	66,672	644,065	-9.0
Calaveras	185	1,314	1,499	13,905	45,728	11,131	70,764	-16.6
Colusa	255	219	474	33,166	30,096	12,162	75,424	14.6
Contra Costa	18,419	2,856	21,275	2,633,093	215,333	456,629	3,305,054	-12.2
Del Norte	248	313	561	24,736	19,382	10,987	55,105	-5.7
El Dorado	1,400	4,274	5,674	134,682	217,083	63,940	415,704	-13.9
Fresno	15,721	2,950	18,671	2,128,316	291,965	305,939	2,726,219	-10.5
Glenn	413	233	646	41,133	19,159	10,102	70,394	-8.5
Humboldt	2,641	1,805	4,446	285,218	85,029	39,881	410,128	-9.0
Imperial	2,985	418	3,403	440,334	70,978	76,431	587,743	-7.5
Inyo	409	281	690	38,272	20,951	11,769	70,991	-12.5
Kern	9,166	5,895	15,061	1,700,705	835,059	391,439	2,927,203	-2.3
Kings	1,637	371	2,008	243,415	34,229	56,322	333,966	-3.3
Lake	554	1,166	1,720	56,233	51,946	22,405	130,584	-5.2
Lassen	276	318	594	32,470	13,349	14,783	60,603	-14.8
Los Angeles	248,825	13,988	262,813	27,119,661	1,128,868	3,355,103	31,603,632	-12.1
Madera	1,108	1,703	2,811	137,658	103,138	47,865	288,661	-13.1
Marin	8,371	1,764	10,135	841,845	82,547	110,255	1,034,648	-13.2
Mariposa	--	671	671	--	29,322	5,926	35,248	-5.7
Mendocino	1,473	2,088	3,561	164,783	96,275	36,729	297,787	-9.3
Merced	2,686	950	3,636	374,059	103,869	67,498	545,426	-13.8
Modoc	156	145	301	11,555	5,034	5,732	22,321	-8.5
Mono	370	232	602	37,071	5,432	12,314	54,818	-10.9
Monterey	7,356	2,825	10,181	965,335	164,007	134,101	1,263,443	-12.0
Napa	3,516	1,337	4,853	389,933	154,548	76,517	620,998	-7.9
Nevada	1,835	2,058	3,893	188,819	40,521	45,127	274,467	-17.8
Orange	86,613	1,663	88,276	11,417,674	152,289	1,280,408	12,850,371	-13.5
Placer	7,524	3,487	11,011	1,156,572	251,196	164,982	1,572,750	-14.8
Plumas	109	851	960	4,058	31,173	14,811	50,041	-12.4
Riverside	34,405	7,021	41,426	4,745,981	828,022	617,897	6,191,900	-16.1
Sacramento	20,336	11,488	31,824	2,596,281	1,482,662	574,218	4,653,161	-10.4
San Benito	855	352	1,207	66,740	40,033	12,408	119,181	-18.7
San Bernardino	38,418	5,117	43,535	5,459,096	398,204	609,237	6,466,536	-15.3
San Diego	68,020	11,231	79,251	9,197,334	549,858	1,170,894	10,918,086	-11.1
San Francisco	26,262	--	26,262	3,700,018	--	--	3,700,018	-8.5
San Joaquin	9,824	2,363	12,187	1,516,330	281,212	230,752	2,028,294	-12.8
San Luis Obispo	6,085	3,276	9,361	671,115	210,031	98,600	979,746	-15.8
San Mateo	17,037	1,641	18,678	2,575,482	278,246	357,504	3,211,232	-10.1
Santa Barbara	9,776	2,453	12,229	1,126,261	131,578	147,624	1,405,462	-11.5
Santa Clara	41,687	1,567	43,254	6,853,494	95,997	976,612	7,926,103	-11.2
Santa Cruz	4,355	3,723	8,078	470,810	176,522	78,040	725,372	-10.8
Shasta	3,512	1,761	5,273	499,444	65,685	66,737	631,867	-11.1
Sierra	26	94	120	1,116	1,321	2,105	4,543	-29.5
Siskiyou	1,151	602	1,753	77,960	14,869	26,736	119,565	-10.7
Solano	7,221	462	7,683	1,216,384	224,281	171,328	1,611,993	-0.8
Sonoma	10,723	5,776	16,499	1,339,040	269,238	166,403	1,774,682	-12.9
Stanislaus	7,727	2,146	9,873	1,116,877	315,745	158,612	1,591,234	-11.3
Sutter	1,443	459	1,902	222,744	48,418	30,740	301,902	-12.1
Tehama	751	661	1,412	112,835	17,575	14,268	144,678	-20.9
Trinity	--	520	520	--	15,419	3,564	18,983	1.8
Tulare	5,972	2,162	8,134	838,112	134,516	132,317	1,104,944	-12.2
Tuolumne	623	1,323	1,946	61,773	65,055	16,354	143,183	-13.8
Ventura	20,011	1,997	22,008	2,385,054	102,913	289,145	2,777,112	-11.9
Yolo	3,409	404	3,813	657,920	71,481	97,724	827,125	0.0
Yuba	402	844	1,246	41,739	56,069	19,298	117,106	-8.7
Statewide	--	--	7,164	--	--	96,568	96,568	-49.8
TOTAL	805,565	129,834	942,563	$103,689,190	$10,454,456	$13,761,096	$127,904,743	-12.0
HISTORICAL DATA								
2003	897,801	144,131	1,049,902	$101,241,187	$9,079,023	$12,379,338	$122,699,548	5.0
2004	913,021	147,279	1,068,435	110,700,256	10,257,399	13,744,229	134,701,884	9.8
2005	909,491	146,432	1,064,305	117,078,206	11,266,024	15,208,876	143,553,106	6.6
2006	896,386	144,747	1,049,325	119,780,501	11,418,595	15,305,540	146,504,636	2.1
2007	898,691	143,253	1,050,020	118,588,231	11,443,267	15,273,070	145,304,568	-0.8

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NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	315	38,964	38	4,802	227	30,412	30	2,223
Men's apparel	89	8,014	6	939	55	7,268	6	851
Family apparel	951	168,653	123	14,038	542	118,694	142	8,171
Shoes	139	27,311	18	3,371	88	18,705	4	279
Apparel stores group	**1,494**	**242,942**	**185**	**23,151**	**912**	**175,079**	**182**	**11,525**
General merchandise stores	513	527,976	49	106,351	249	463,873	46	34,641
Drug stores	142	81,625	32	10,514	90	56,971	15	8,618
General merchandise group	**655**	**609,601**	**81**	**116,866**	**339**	**520,844**	**61**	**43,259**
Supermarkets	562	177,598	72	34,367	277	145,782	57	35,266
All other food stores	389	20,451	38	1,880	175	13,575	35	1,667
Food stores group	**951**	**198,049**	**110**	**36,246**	**452**	**159,358**	**92**	**36,933**
Limited-service restaurants	2,458	242,451	284	28,568	1,244	132,286	256	18,794
Full-service eating and drinking places	1,573	251,354	230	29,669	811	150,287	201	21,349
Eating and drinking group	**4,031**	**493,805**	**514**	**58,237**	**2,055**	**282,572**	**457**	**40,143**
Household and home furnishings	651	112,538	102	10,635	459	66,603	83	3,332
Household appliance dealers	250	122,310	50	17,419	150	86,749	33	1,683
Home furnishings and appliances	**901**	**234,847**	**152**	**28,054**	**609**	**153,352**	**116**	**5,015**
Building materials	**462**	**281,283**	**132**	**40,109**	**269**	**153,731**	**91**	**23,419**
New motor vehicle dealers	107	343,600	18	33,115	68	212,925	12	26,388
Used motor vehicle dealers	290	45,615	61	4,778	185	22,307	23	1,463
Automotive supplies and parts	578	48,849	124	11,759	341	34,334	110	8,319
RV and all other vehicles	120	19,020	48	4,567	73	9,706	25	1,521
Automotive group	**1,095**	**457,084**	**251**	**54,219**	**667**	**279,272**	**170**	**37,691**
Service stations	**433**	**367,936**	**89**	**49,549**	**344**	**282,565**	**57**	**41,183**
Gifts, art goods, and novelties	466	17,647	115	2,308	275	18,867	168	2,058
Sporting goods	232	41,393	81	6,691	190	29,572	76	5,563
Florists	226	5,000	15	320	133	2,111	30	289
Photographic equipment and supplies	31	2,642	5	#	19	#	4	#
Musical instruments	187	11,495	21	680	98	10,215	17	623
Stationery and books	489	39,477	63	4,910	240	20,777	61	726
Jewelry	485	22,306	48	2,390	302	20,454	57	1,277
Office supplies, computer stores	644	124,509	87	7,929	326	60,984	83	5,721
Packaged liquor stores	251	45,106	23	3,941	104	24,319	40	2,355
Second-hand merchandise	401	6,440	136	1,945	194	4,166	74	1,258
Farm and garden supply stores	111	14,224	60	5,621	107	21,336	47	4,689
Fuel and ice dealers	15	5,110	20	1,457	15	3,778	26	2,203
Miscellaneous retail	4,777	217,013	566	26,752 #	2,870	133,605 #	633	12,900 #
Other retail stores	**8,315**	**552,362**	**1,240**	**64,945**	**4,873**	**350,184**	**1,316**	**39,660**
Retail Stores Totals	**18,337**	**3,437,909**	**2,754**	**471,376**	**10,520**	**2,356,957**	**2,542**	**278,829**
Business and Personal Services	3,962	209,568	667	18,162	2,658	128,351	551	18,238
All Other Outlets	16,013	2,163,600	2,290	154,528	8,097	819,746	2,581	118,638
Totals All Outlets	**38,312**	**5,811,077**	**5,711**	**644,065**	**21,275**	**3,305,054**	**5,674**	**415,704**
HISTORICAL DATA								
Comparable data for retail stores								
2003	20,969	3,637,356	2,756	480,109	11,840	2,486,614	2,431	277,647
2004	20,820	3,928,458	2,870	529,098	11,850	2,713,144	2,580	322,936
2005	20,673	4,127,029	2,931	552,024	11,785	2,774,425	2,654	347,007
2006	19,655	4,142,470	2,945	564,491	11,263	2,743,682	2,555	329,566
2007	19,760	4,150,417	2,942	542,181	11,326	2,709,154	2,583	337,335
Comparable data for all outlets								
2003	43,240	5,761,839	6,396	615,377	23,773	3,321,748	6,207	402,530
2004	43,263	6,167,564	6,468	676,460	23,885	3,592,710	6,451	454,419
2005	42,806	6,513,788	6,357	719,955	23,801	3,651,692	6,410	504,917
2006	41,924	6,629,411	6,322	731,987	23,275	3,747,127	6,240	486,060
2007	42,610	6,766,267	6,376	707,442	23,590	3,766,030	6,222	483,090

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	149	18,172	30	2,062	92	5,555	110	11,259
Men's apparel	51	3,676	4	703	13	541	31	2,116
Family apparel	607	71,575	94	7,431	167	27,490	452	46,121
Shoes	75	12,732	10	1,529	56	4,082	67	10,891
Apparel stores group	**882**	**106,155**	**138**	**11,725**	**328**	**37,668**	**660**	**70,387**
General merchandise stores	279	387,228	40	61,023	80	122,582	260	306,383
Drug stores	118	38,080	24	8,753	19	3,442	90	31,539
General merchandise group	**397**	**425,309**	**64**	**69,775**	**99**	**126,024**	**350**	**337,922**
Supermarkets	397	110,178	64	25,707	54	14,012	367	111,684
All other food stores	197	11,114	34	1,287	30	2,353	183	11,533
Food stores group	**594**	**121,291**	**98**	**26,995**	**84**	**16,365**	**550**	**123,216**
Limited-service restaurants	1,186	129,495	177	13,845	195	26,647	906	119,865
Full-service eating and drinking places	750	105,155	176	18,896	93	10,598	604	82,833
Eating and drinking group	**1,936**	**234,650**	**353**	**32,741**	**288**	**37,246**	**1,510**	**202,698**
Household and home furnishings	326	52,498	43	6,540	49	10,866 #	269	32,197
Household appliance dealers	129	40,123	22	3,010	25	#	119	35,530
Home furnishings and appliances	**455**	**92,621**	**65**	**9,550**	**74**	**10,866**	**388**	**67,726**
Building materials	**230**	**112,535**	**100**	**31,778**	**62**	**16,509**	**225**	**101,920**
New motor vehicle dealers	74	160,217	12	18,512	7	20,928	60	152,855
Used motor vehicle dealers	275	34,734	24	5,272	33	2,364	150	18,215
Automotive supplies and parts	514	41,442	81	10,911	106	10,480	504	40,910
RV and all other vehicles	73	26,603	15	2,261	16	2,221	72	19,468
Automotive group	**936**	**262,995**	**132**	**36,955**	**162**	**35,992**	**786**	**231,448**
Service stations	**335**	**194,689**	**66**	**30,633**	**70**	**40,456**	**361**	**282,054**
Gifts, art goods, and novelties	341	8,487	89	2,245	26	1,179	299	6,100
Sporting goods	154	19,224	47	5,516	29	1,448	134	15,020
Florists	72	3,025	20	329	19	260	85	1,862
Photographic equipment and supplies	11	1,864	5	294	1	#	10	#
Musical instruments	79	4,978	19	1,215	6	519	64	2,815
Stationery and books	161	12,491	42	2,896	9	406	109	6,007
Jewelry	156	14,958	34	2,667	27	2,035	113	10,861
Office supplies, computer stores	249	40,235	55	4,988	30	3,587	160	42,390
Packaged liquor stores	152	23,254	15	2,421	12	920	79	7,909
Second-hand merchandise	362	4,733	58	2,141	268	889	214	2,364
Farm and garden supply stores	154	24,049	62	7,956	38	7,412	116	15,799
Fuel and ice dealers	26	4,384	19	2,047	9	664	33	1,993
Miscellaneous retail	1,407	88,055	482	15,339	288	14,115 #	1,715	74,388 #
Other retail stores	**3,324**	**249,736**	**947**	**50,054**	**762**	**33,434**	**3,131**	**187,509**
Retail Stores Totals	**9,089**	**1,799,981**	**1,963**	**300,208**	**1,929**	**354,560**	**7,961**	**1,604,880**
Business and Personal Services	2,440	82,647	425	15,670	315	19,502	1,832	132,090
All Other Outlets	7,142	843,591	2,058	94,250	1,159	213,681	5,268	1,190,233
Totals All Outlets	**18,671**	**2,726,219**	**4,446**	**410,128**	**3,403**	**587,743**	**15,061**	**2,927,203**
HISTORICAL DATA								
Comparable data for retail stores								
2003	8,958	1,858,187	2,103	283,120	2,247	312,769	8,760	1,446,148
2004	9,436	2,054,986	2,154	305,773	2,357	337,882	9,048	1,683,612
2005	9,434	2,274,721	2,100	318,242	2,525	407,492	9,237	1,902,578
2006	9,502	2,307,387	2,033	330,878	2,540	423,445	9,450	1,947,209
2007	9,688	2,196,372	1,997	329,929	2,474	435,664	9,634	1,929,499
Comparable data for all outlets								
2003	19,807	2,573,134	4,787	381,509	4,166	425,283	16,034	2,095,627
2004	20,201	2,819,428	4,873	409,065	4,244	470,618	16,319	2,502,900
2005	20,271	3,153,619	4,794	427,501	4,424	554,729	16,336	2,867,768
2006	20,467	3,181,552	4,745	450,846	4,338	571,261	16,532	3,029,730
2007	20,530	3,046,243	4,832	450,719	4,163	635,709	17,002	2,995,142

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	18	1,114	3,981	344,130	105	9,736	20	1,448
Men's apparel	3	#	1,049	69,299	16	2,103	9	493
Family apparel	64	8,195 #	11,250	1,272,498	232	52,286	60	4,714
Shoes	11	1,578	1,851	219,242	24	3,021	7	533
Apparel stores group	**96**	**10,887**	**18,131**	**1,905,171**	**377**	**67,147**	**96**	**7,187**
General merchandise stores	31	53,400	6,739	3,241,341	94	91,204	40	28,373
Drug stores	12	4,281	1,664	444,630	29	23,822	15	6,441
General merchandise group	**43**	**57,681**	**8,403**	**3,685,972**	**123**	**115,026**	**55**	**34,814**
Supermarkets	58	15,890	3,256	1,093,700	85	54,739	58	24,326
All other food stores	25	2,786	3,051	143,439	61	5,755	33	999
Food stores group	**83**	**18,676**	**6,307**	**1,237,139**	**146**	**60,494**	**91**	**25,325**
Limited-service restaurants	169	20,535	15,945	1,739,731	339	33,500	109	10,292
Full-service eating and drinking places	83	8,379	8,697	1,807,083	341	72,908	156	13,478
Eating and drinking group	**252**	**28,914**	**24,642**	**3,546,813**	**680**	**106,407**	**265**	**23,770**
Household and home furnishings	33	3,035	5,043	597,222	232	33,829	37	2,622
Household appliance dealers	17	1,432	2,516	736,710	44	28,100	17	2,470
Home furnishings and appliances	**50**	**4,468**	**7,559**	**1,333,931**	**276**	**61,929**	**54**	**5,092**
Building materials	**28**	**15,028**	**2,489**	**1,397,386**	**97**	**61,883**	**72**	**24,058**
New motor vehicle dealers	10	19,519	584	1,990,435	23	83,763	6	15,894
Used motor vehicle dealers	18	2,730 #	1,914	229,532	37	6,725	19	1,562
Automotive supplies and parts	60	6,525	5,318	299,551	75	8,355	57	7,448
RV and all other vehicles	9	#	545	110,259	39	4,319	15	4,381
Automotive group	**97**	**28,774**	**8,361**	**2,629,777**	**174**	**103,162**	**97**	**29,285**
Service stations	**46**	**25,493**	**2,306**	**2,446,043**	**82**	**62,522**	**59**	**31,339**
Gifts, art goods, and novelties	40	593	3,953	130,712	191	5,722	80	2,102
Sporting goods	15	#	1,623	211,166	94	14,836	36	2,310
Florists	5	246	1,475	37,077	53	1,464	13	123
Photographic equipment and supplies	1	#	287	42,931	6	1,464	2	#
Musical instruments	9	439	1,522	86,282	62	2,144	26	593
Stationery and books	12	660	2,185	165,193	130	8,611	39	1,211
Jewelry	22	1,754	3,332	189,305	128	5,029	16	633
Office supplies, computer stores	19	2,357	3,445	578,138	107	19,650	22	3,009
Packaged liquor stores	13	1,514	1,656	196,393	51	10,724	26	773
Second-hand merchandise	43	366	3,217	42,046	129	2,276	39	469
Farm and garden supply stores	23	3,908	765	64,137	46	5,727	59	5,921
Fuel and ice dealers	5	#	73	19,388	5	#	17	3,666
Miscellaneous retail	153	11,295 #	31,503	1,336,921	1,089	48,252 #	382	21,330 #
Other retail stores	**360**	**23,130**	**55,036**	**3,099,688**	**2,091**	**125,899**	**757**	**42,139**
Retail Stores Totals	**1,055**	**213,052**	**133,234**	**21,281,919**	**4,046**	**764,469**	**1,546**	**223,008**
Business and Personal Services	256	15,187	23,504	1,217,695	1,375	51,248	386	12,454
All Other Outlets	697	105,728	106,075	9,104,018	4,714	218,930	1,629	62,324
Totals All Outlets	**2,008**	**333,966**	**262,813**	**31,603,632**	**10,135**	**1,034,648**	**3,561**	**297,787**
HISTORICAL DATA								
Comparable data for retail stores								
2003	1,066	193,412	132,850	21,284,594	4,081	796,464	1,551	207,968
2004	1,073	216,691	138,654	23,504,582	4,262	842,751	1,591	221,289
2005	1,087	235,849	142,809	24,751,936	4,265	868,512	1,584	227,158
2006	1,106	246,521	142,957	25,044,135	4,249	889,602	1,571	240,186
2007	1,138	255,972	145,209	25,118,295	4,193	890,150	1,576	247,780
Comparable data for all outlets								
2003	2,115	260,485	296,424	30,162,997	11,274	1,055,197	3,760	280,835
2004	2,124	290,009	300,798	33,003,627	11,342	1,108,909	3,787	296,770
2005	2,124	316,487	300,792	34,849,549	11,153	1,146,438	3,732	308,980
2006	2,168	328,697	295,606	35,798,818	11,061	1,171,833	3,748	323,321
2007	2,192	345,420	295,251	35,940,858	11,011	1,191,668	3,820	328,396

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	25	3,065	103	8,836	34	3,849	32	1,982
Men's apparel	12	#	23	2,484	7	855	7	#
Family apparel	109	8,732 #	280	36,678	94	15,146	98	4,217 #
Shoes	12	1,742	50	8,873	21	3,034	4	554
Apparel stores group	**158**	**13,539**	**456**	**56,872**	**156**	**22,883**	**141**	**6,753**
General merchandise stores	58	89,377	103	158,553	34	55,129	34	15,330
Drug stores	23	7,126	39	21,543	10	4,905	9	7,174
General merchandise group	**81**	**96,503**	**142**	**180,095**	**44**	**60,033**	**43**	**22,505**
Supermarkets	94	22,606	189	54,345	61	27,255	38	22,636
All other food stores	48	7,552	123	13,602	30	2,016	26	1,234
Food stores group	**142**	**30,158**	**312**	**67,947**	**91**	**29,271**	**64**	**23,870**
Limited-service restaurants	255	28,411	521	53,208	160	19,743	135	10,777
Full-service eating and drinking places	150	17,326	478	73,098	158	48,560	113	13,460
Eating and drinking group	**405**	**45,737**	**999**	**126,306**	**318**	**68,303**	**248**	**24,237**
Household and home furnishings	55	6,108	204	21,239	70	5,495	68	6,749
Household appliance dealers	34	8,656	75	22,088	24	3,355	28	2,525
Home furnishings and appliances	**89**	**14,764**	**279**	**43,327**	**94**	**8,851**	**96**	**9,274**
Building materials	**53**	**23,555**	**118**	**52,758**	**52**	**37,805**	**78**	**30,331**
New motor vehicle dealers	36	22,153	39	80,612	12	22,680	1	#
Used motor vehicle dealers	47	6,361	85	13,746	10	864	12	4,927 #
Automotive supplies and parts	111	10,698	187	18,958	49	6,212	67	7,489
RV and all other vehicles	18	2,504	34	4,051	18	2,623	26	4,947
Automotive group	**212**	**41,717**	**345**	**117,367**	**89**	**32,378**	**106**	**17,362**
Service stations	**96**	**81,012**	**143**	**102,534**	**42**	**39,644**	**35**	**20,602**
Gifts, art goods, and novelties	76	849	275	8,475	71	1,126	108	1,896
Sporting goods	26	1,887	86	8,402	37	3,360	65	4,684
Florists	17	275	54	1,814	24	1,146	12	267
Photographic equipment and supplies	2	#	14	1,528	3	#	5	#
Musical instruments	17	496	41	892	14	517	18	619
Stationery and books	30	2,165	83	5,284	33	1,554	58	1,804
Jewelry	27	1,968	129	8,626	31	2,172	41	1,010
Office supplies, computer stores	34	3,944	92	13,870	50	6,145	49	4,327
Packaged liquor stores	19	2,916	59	7,104	163	11,917	15	679
Second-hand merchandise	48	449	144	2,794	43	617	69	825
Farm and garden supply stores	36	2,304	60	9,767	30	2,145	38	2,984
Fuel and ice dealers	15	1,235	11	1,216	4	#	21	2,596
Miscellaneous retail	305	12,922 #	811	47,892	424	25,432 #	420	11,087 #
Other retail stores	**652**	**31,409**	**1,859**	**117,663**	**927**	**56,130**	**919**	**32,779**
Retail Stores Totals	**1,888**	**378,394**	**4,653**	**864,868**	**1,813**	**355,300**	**1,730**	**187,712**
Business and Personal Services	460	13,826	1,225	77,073	478	34,990	400	11,319
All Other Outlets	1,288	153,205	4,303	321,501	2,562	230,708	1,763	75,436
Totals All Outlets	**3,636**	**545,426**	**10,181**	**1,263,443**	**4,853**	**620,998**	**3,893**	**274,467**
HISTORICAL DATA								
Comparable data for retail stores								
2003	1,933	388,863	4,790	934,695	1,801	304,412	1,614	191,560
2004	1,981	439,810	4,837	996,263	1,854	341,667	1,626	213,534
2005	2,026	476,812	4,918	1,021,353	1,803	362,330	1,740	226,406
2006	1,980	469,533	4,904	1,036,187	1,747	373,688	1,727	230,689
2007	2,026	471,710	4,834	1,037,687	1,796	399,276	1,749	222,420
Comparable data for all outlets								
2003	4,003	530,999	11,480	1,267,048	4,751	506,801	4,366	288,481
2004	4,070	597,452	11,619	1,370,965	4,834	566,246	4,398	317,386
2005	3,996	682,512	11,234	1,395,632	4,866	624,568	4,361	343,871
2006	3,939	661,251	11,225	1,448,527	4,923	648,446	4,300	357,056
2007	4,011	633,064	11,239	1,436,114	5,086	674,196	4,252	333,703

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	991	127,876	80	13,974	426	57,984	256	29,984
Men's apparel	236	25,368	15	1,718	155	15,686	72	10,752
Family apparel	2,978	516,381	307	61,507	1,418	205,438	977	145,288
Shoes	404	57,829	41	7,059	260	42,142	115	24,560
Apparel stores group	**4,609**	**727,454**	**443**	**84,258**	**2,259**	**321,250**	**1,420**	**210,583**
General merchandise stores	1,403	1,445,164	133	185,607	589	923,576	366	624,581
Drug stores	440	133,663	33	14,703	226	76,320	121	54,741
General merchandise group	**1,843**	**1,578,826**	**166**	**200,310**	**815**	**999,897**	**487**	**679,323**
Supermarkets	740	384,556	76	60,727	477	256,563	396	183,913
All other food stores	757	55,423	85	5,772	407	40,976	346	20,054
Food stores group	**1,497**	**439,979**	**161**	**66,499**	**884**	**297,539**	**742**	**203,966**
Limited-service restaurants	4,984	578,171	563	58,022	2,518	313,000	1,994	217,405
Full-service eating and drinking places	2,719	686,884	371	73,947	1,297	248,747	1,128	206,660
Eating and drinking group	**7,703**	**1,265,055**	**934**	**131,968**	**3,815**	**561,747**	**3,122**	**424,066**
Household and home furnishings	1,859	249,377	240	55,023	930	111,842	639	82,875
Household appliance dealers	789	285,987	91	48,960	335	137,301	286	110,083
Home furnishings and appliances	**2,648**	**535,364**	**331**	**103,983**	**1,265**	**249,144**	**925**	**192,958**
Building materials	**956**	**505,839**	**173**	**76,176**	**539**	**290,680**	**355**	**211,292**
New motor vehicle dealers	225	900,898	35	152,125	124	404,579	71	269,418
Used motor vehicle dealers	727	133,176	110	46,470	314	42,569	385	31,429
Automotive supplies and parts	1,504	100,934	178	18,766	1,115	91,125	789	62,543
RV and all other vehicles	356	58,308	71	16,562	284	57,464	132	23,508
Automotive group	**2,812**	**1,193,316**	**394**	**233,923**	**1,837**	**595,737**	**1,377**	**386,898**
Service stations	**751**	**849,574**	**133**	**130,282**	**528**	**556,900**	**384**	**314,935**
Gifts, art goods, and novelties	1,553	47,557	253	6,154	670	21,033	689	22,379
Sporting goods	878	122,718	151	25,829	393	48,502	306	43,926
Florists	456	12,877	46	806	185	3,423	168	3,024
Photographic equipment and supplies	160	16,731	9	705	26	#	23	2,483
Musical instruments	411	25,863	41	3,732	160	6,337	154	10,070
Stationery and books	726	69,020	111	7,057	288	22,342	338	33,258
Jewelry	976	100,202	110	10,268	370	28,864	357	22,578
Office supplies, computer stores	1,978	422,650	172	25,162	595	69,552	495	124,102
Packaged liquor stores	463	71,061	45	9,003	186	28,301	153	28,335
Second-hand merchandise	905	15,262	309	1,569	523	5,976	683	9,397
Farm and garden supply stores	307	43,005	85	6,542	317	36,546	126	15,062
Fuel and ice dealers	20	4,159	27	1,801	32	3,474	34	8,795
Miscellaneous retail	9,680	494,076	1,260	61,837	4,858	235,776 #	3,367	172,457
Other retail stores	**18,513**	**1,445,180**	**2,619**	**160,465**	**8,603**	**510,126**	**6,893**	**495,867**
Retail Stores Totals	**41,332**	**8,540,586**	**5,354**	**1,187,866**	**20,545**	**4,383,019**	**15,705**	**3,119,887**
Business and Personal Services	8,352	670,319	1,050	38,713	3,930	242,758	3,102	171,763
All Other Outlets	38,592	3,639,466	4,607	346,171	16,951	1,566,122	13,017	1,361,512
Totals All Outlets	**88,276**	**12,850,371**	**11,011**	**1,572,750**	**41,426**	**6,191,900**	**31,824**	**4,653,161**
HISTORICAL DATA								
Comparable data for retail stores								
2003	42,237	8,826,659	4,691	1,213,400	19,494	4,420,441	15,384	3,418,835
2004	45,106	9,682,874	5,032	1,377,889	21,830	5,170,906	16,016	3,782,223
2005	46,306	10,179,777	5,214	1,470,757	23,204	5,662,421	16,359	3,955,602
2006	44,930	10,424,833	5,196	1,477,601	23,541	5,658,122	16,051	3,865,505
2007	44,907	10,202,609	5,373	1,399,715	22,962	5,525,193	16,342	3,672,604
Comparable data for all outlets								
2003	102,042	12,754,772	11,037	1,584,529	42,180	5,945,766	35,593	4,899,144
2004	103,843	13,975,662	11,599	1,800,707	44,057	6,884,062	36,597	5,461,246
2005	104,182	14,748,159	11,665	1,914,398	44,261	7,610,427	35,892	5,630,190
2006	102,980	15,154,931	11,765	1,936,023	44,848	7,652,024	35,361	5,434,664
2007	99,067	14,863,808	12,031	1,846,580	46,834	7,377,068	35,636	5,191,712

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	416	44,323	759	100,066	464	73,061	80	8,583
Men's apparel	158	11,864	209	19,905	99	8,723	22	2,898
Family apparel	1,551	208,540	2,687	483,597	937	259,102	383	48,930
Shoes	307	41,785	393	69,364	118	34,843	51	10,337
Apparel stores group	**2,432**	**306,512**	**4,048**	**672,933**	**1,618**	**375,729**	**536**	**70,747**
General merchandise stores	1,009	847,944	830	1,380,007	269	300,644 #	143	285,678
Drug stores	217	61,903	314	133,621	122	#	71	24,214
General merchandise group	**1,226**	**909,847**	**1,144**	**1,513,628**	**391**	**300,644**	**214**	**309,892**
Supermarkets	507	217,929	748	395,309	656	129,052	244	80,504
All other food stores	441	38,955	724	62,755	282	9,968	181	6,895
Food stores group	**948**	**256,884**	**1,472**	**458,065**	**938**	**139,020**	**425**	**87,399**
Limited-service restaurants	2,479	322,626	4,514	519,957	1,824	185,355	783	89,390
Full-service eating and drinking places	1,286	227,974	2,775	633,904	2,269	495,177	484	67,111
Eating and drinking group	**3,765**	**550,600**	**7,289**	**1,153,861**	**4,093**	**680,532**	**1,267**	**156,500**
Household and home furnishings	810	141,782	1,478	236,505	580	100,676	216	20,475
Household appliance dealers	345	116,176	574	255,458	165	58,278	102	30,745
Home furnishings and appliances	**1,155**	**257,959**	**2,052**	**491,962**	**745**	**158,955**	**318**	**51,220**
Building materials	**570**	**259,341**	**791**	**432,370**	**226**	**86,132**	**183**	**92,978**
New motor vehicle dealers	90	333,317	258	725,090	21	68,065	44	109,822
Used motor vehicle dealers	523	62,689	782	92,052	47	2,354	146	12,195
Automotive supplies and parts	1,393	97,140	1,318	114,900	131	12,453	384	34,700
RV and all other vehicles	257	63,136	396	70,122	25	4,865	77	23,947
Automotive group	**2,263**	**556,283**	**2,754**	**1,002,164**	**224**	**87,735**	**651**	**180,664**
Service stations	**639**	**650,102**	**841**	**770,615**	**130**	**111,855**	**229**	**221,692**
Gifts, art goods, and novelties	620	17,421	1,107	45,443	550	27,195	208	3,466
Sporting goods	338	54,337	808	104,554	132	30,996	118	25,107
Florists	162	2,959	620	14,227	250	8,966	40	1,241
Photographic equipment and supplies	29	823	85	8,539	51	8,936	8	830
Musical instruments	141	12,989	345	21,949	159	21,381	43	1,765
Stationery and books	286	30,222	872	60,974	436	38,069	53	6,894
Jewelry	316	22,500	893	70,260	568	48,709	98	6,829
Office supplies, computer stores	532	190,072	1,268	167,916	317	89,837	151	57,876
Packaged liquor stores	254	27,169	416	75,023	140	30,385	89	9,691
Second-hand merchandise	857	5,088	1,285	21,200	273	8,473	224	3,658
Farm and garden supply stores	231	12,573	445	32,887	63	4,143	84	8,666
Fuel and ice dealers	49	16,110	39	6,122	2	#	22	4,525
Miscellaneous retail	4,794	265,669	8,727	435,045	3,265	155,404 #	1,115	55,311
Other retail stores	**8,609**	**657,931**	**16,910**	**1,064,138**	**6,206**	**472,496**	**2,253**	**185,860**
Retail Stores Totals	**21,607**	**4,405,458**	**37,301**	**7,559,738**	**14,571**	**2,413,099**	**6,076**	**1,356,954**
Business and Personal Services	3,627	162,770	8,246	523,843	2,951	266,490	1,306	54,487
All Other Outlets	18,301	1,898,308	33,704	2,834,505	8,740	1,020,429	4,805	616,854
Totals All Outlets	**43,535**	**6,466,536**	**79,251**	**10,918,086**	**26,262**	**3,700,018**	**12,187**	**2,028,294**
HISTORICAL DATA								
Comparable data for retail stores								
2003	20,755	4,264,954	42,098	7,964,399	15,324	2,174,282	6,346	1,437,915
2004	23,324	5,089,797	43,103	8,656,318	15,918	2,305,098	6,863	1,628,913
2005	24,943	5,653,852	43,045	8,964,449	16,167	2,541,670	6,820	1,776,299
2006	25,168	5,648,720	41,068	9,019,579	15,998	2,660,853	6,499	1,685,845
2007	24,471	5,441,014	40,507	8,935,822	15,960	2,766,517	6,602	1,617,657
Comparable data for all outlets								
2003	46,745	6,005,842	87,463	10,896,137	30,045	3,182,708	13,388	1,998,953
2004	48,394	7,170,123	90,805	11,880,069	30,081	3,341,804	13,842	2,303,309
2005	48,256	7,959,551	91,738	12,287,349	29,747	3,651,519	13,506	2,490,630
2006	47,501	7,962,044	89,150	12,474,005	28,527	3,914,369	13,242	2,377,802
2007	49,421	7,635,602	87,450	12,284,055	28,522	4,044,683	13,451	2,325,735

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	70	7,382	183	23,116	116	13,224	453	70,078
Men's apparel	14	1,911	36	4,036	23	890	102	14,817
Family apparel	211	30,607	424	109,615	263	48,276	1,079	306,723
Shoes	20	4,162	68	13,739	54	6,036	207	51,998
Apparel stores group	**315**	**44,062**	**711**	**150,506**	**456**	**68,426**	**1,841**	**443,616**
General merchandise stores	95	105,184	217	327,958	117	152,642	414	754,848
Drug stores	33	16,215	64	49,057	57	25,033	194	94,611
General merchandise group	**128**	**121,399**	**281**	**377,015**	**174**	**177,675**	**608**	**849,459**
Supermarkets	82	45,664	249	111,634	152	70,248	431	201,529
All other food stores	69	6,144	143	9,006	112	9,488	443	27,101
Food stores group	**151**	**51,808**	**392**	**120,640**	**264**	**79,736**	**874**	**228,631**
Limited-service restaurants	383	38,705	1,094	127,825	558	70,676	2,674	321,988
Full-service eating and drinking places	412	66,477	901	188,414	519	87,447	1,823	386,911
Eating and drinking group	**795**	**105,182**	**1,995**	**316,239**	**1,077**	**158,123**	**4,497**	**708,899**
Household and home furnishings	159	17,139	405	84,123	231	26,888	746	134,844
Household appliance dealers	48	18,614	131	70,333	72	20,625	417	210,296
Home furnishings and appliances	**207**	**35,753**	**536**	**154,456**	**303**	**47,513**	**1,163**	**345,140**
Building materials	**147**	**53,891**	**226**	**172,000**	**140**	**80,998**	**467**	**284,393**
New motor vehicle dealers	26	43,097	60	215,026	35	84,138	100	428,717
Used motor vehicle dealers	55	7,895	112	12,397	65	3,447	264	27,566
Automotive supplies and parts	145	11,156	230	24,684	142	14,114	567	55,818
RV and all other vehicles	63	11,038	32	5,493	45	5,780	120	22,047
Automotive group	**289**	**73,186**	**434**	**257,600**	**287**	**107,480**	**1,051**	**534,148**
Service stations	**105**	**73,644**	**241**	**188,360**	**122**	**101,393**	**436**	**443,716**
Gifts, art goods, and novelties	226	5,219	268	15,801	185	6,138	655	24,029
Sporting goods	131	13,645	148	24,989	136	15,084	344	64,952
Florists	43	848	129	4,792	81	4,494	217	4,539
Photographic equipment and supplies	6	#	17	#	10	#	42	5,574
Musical instruments	36	1,555	75	3,727	38	2,679	209	18,122
Stationery and books	95	5,062	175	15,470	126	8,414	390	40,133
Jewelry	47	3,528	272	19,775	96	7,427	436	54,715
Office supplies, computer stores	106	12,330	263	75,388	99	16,565	948	172,659
Packaged liquor stores	94	9,143	88	26,504	101	10,905	264	44,671
Second-hand merchandise	132	2,014	231	4,106	141	3,336	320	7,693
Farm and garden supply stores	105	11,094	104	17,316	106	17,222	151	22,641
Fuel and ice dealers	6	#	7	#	5	643	22	15,299
Miscellaneous retail	840	42,940 #	1,875	122,925 #	958	57,995 #	3,948	310,318
Other retail stores	**1,867**	**107,379**	**3,652**	**330,794**	**2,082**	**150,903**	**7,946**	**785,343**
Retail Stores Totals	**4,004**	**666,303**	**8,468**	**2,067,611**	**4,905**	**972,247**	**18,883**	**4,623,345**
Business and Personal Services	926	31,669	2,472	122,731	1,381	65,573	4,601	246,353
All Other Outlets	4,431	281,773	7,738	1,020,890	5,943	367,642	19,770	3,056,405
Totals All Outlets	**9,361**	**979,746**	**18,678**	**3,211,232**	**12,229**	**1,405,462**	**43,254**	**7,926,103**
HISTORICAL DATA								
Comparable data for retail stores								
2003	3,731	662,461	8,976	2,072,577	4,877	1,048,387	21,697	4,498,569
2004	3,811	719,814	9,267	2,221,586	4,918	1,114,366	21,064	4,900,958
2005	3,932	793,203	9,524	2,308,249	4,992	1,154,171	21,081	5,229,559
2006	3,999	793,598	9,496	2,362,568	5,089	1,162,671	20,934	5,409,821
2007	4,102	774,880	9,405	2,419,267	5,098	1,161,438	20,530	5,566,104
Comparable data for all outlets								
2003	10,028	860,578	21,782	3,000,413	13,823	1,394,430	50,370	7,207,518
2004	10,155	931,831	21,772	3,191,422	13,786	1,469,395	50,592	7,703,404
2005	9,829	1,028,260	21,595	3,329,039	13,269	1,529,591	48,961	8,373,178
2006	9,842	1,062,202	20,689	3,497,331	13,323	1,712,724	48,528	8,633,435
2007	10,137	1,164,248	20,432	3,571,976	13,360	1,587,511	48,148	8,921,093

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	81	5,098	19	2,008	64	8,607	103	15,005
Men's apparel	16	1,303	7	1,552	20	3,446	26	3,175
Family apparel	207	21,166	73	12,233	222	58,231	246	43,100
Shoes	33	5,286	19	2,874	40	11,362	51	11,233
Apparel stores group	**337**	**32,853**	**118**	**18,666**	**346**	**81,647**	**426**	**72,513**
General merchandise stores	67	81,330	44	104,664	101	202,269	111	222,300
Drug stores	34	21,776	30	8,077	22	13,330	43	29,391
General merchandise group	**101**	**103,106**	**74**	**112,741**	**123**	**215,600**	**154**	**251,691**
Supermarkets	94	39,037	72	31,865	86	46,320	178	92,237
All other food stores	72	6,659	17	825	96	5,739	124	9,825
Food stores group	**166**	**45,696**	**89**	**32,690**	**182**	**52,059**	**302**	**102,062**
Limited-service restaurants	373	30,986	259	23,460	505	62,743	653	62,505
Full-service eating and drinking places	310	47,365	192	24,332	315	47,531	569	82,179
Eating and drinking group	**683**	**78,352**	**451**	**47,792**	**820**	**110,274**	**1,222**	**144,684**
Household and home furnishings	133	12,993	66	8,821	139	20,504	258	30,573
Household appliance dealers	46	15,282	31	14,732	69	35,205	78	37,734
Home furnishings and appliances	**179**	**28,275**	**97**	**23,553**	**208**	**55,710**	**336**	**68,308**
Building materials	**112**	**40,618**	**102**	**34,241**	**107**	**51,740**	**216**	**112,978**
New motor vehicle dealers	13	25,071	8	26,938	33	87,283	30	109,526
Used motor vehicle dealers	43	7,270	57	8,295	76	6,144	101	10,995
Automotive supplies and parts	106	9,134	122	14,262	152	15,481	215	25,425
RV and all other vehicles	44	5,260	55	8,059	49	8,096	71	11,252
Automotive group	**206**	**46,735**	**242**	**57,554**	**310**	**117,004**	**417**	**157,198**
Service stations	**83**	**54,666**	**90**	**55,657**	**156**	**117,672**	**172**	**122,290**
Gifts, art goods, and novelties	171	4,935	78	2,045	101	3,399	232	6,491
Sporting goods	102	9,238	77	6,526	68	9,518	108	17,045
Florists	38	741	22	481	37	880	62	1,419
Photographic equipment and supplies	9	251	5	#	8	#	12	1,831
Musical instruments	49	1,621	23	795	24	1,129	53	3,146
Stationery and books	108	5,140	43	2,749	61	5,586	156	10,709
Jewelry	86	3,665	37	2,397	71	6,199	111	7,888
Office supplies, computer stores	122	12,622	87	7,019	71	10,292	147	17,020
Packaged liquor stores	52	11,169	14	2,567	52	7,900	181	18,224
Second-hand merchandise	133	1,832	88	1,745	129	2,390	273	3,857
Farm and garden supply stores	78	7,982	64	3,796	37	7,438	141	10,483
Fuel and ice dealers	15	1,145	20	1,318	9	1,038	27	8,538
Miscellaneous retail	756	30,911	547	24,194 #	861	59,133 #	1,543	71,365
Other retail stores	**1,719**	**91,251**	**1,105**	**55,634**	**1,529**	**114,902**	**3,046**	**178,017**
Retail Stores Totals	**3,586**	**521,552**	**2,368**	**438,529**	**3,781**	**916,606**	**6,291**	**1,209,741**
Business and Personal Services	821	31,183	753	24,334	863	55,290	1,727	67,579
All Other Outlets	3,671	172,637	2,152	169,004	3,039	640,097	8,481	497,361
Totals All Outlets	**8,078**	**725,372**	**5,273**	**631,867**	**7,683**	**1,611,993**	**16,499**	**1,774,682**
HISTORICAL DATA								
Comparable data for retail stores								
2003	3,842	573,095	2,703	465,542	4,059	1,016,756	6,289	1,324,278
2004	3,789	579,759	2,817	499,289	4,128	1,113,185	6,500	1,415,668
2005	3,843	608,592	2,898	544,456	4,067	1,146,939	6,546	1,442,274
2006	3,797	612,284	2,905	554,832	4,104	1,155,937	6,422	1,450,741
2007	3,717	610,797	2,794	527,259	4,060	1,115,819	6,404	1,423,349
Comparable data for all outlets								
2003	9,069	738,022	5,884	617,994	8,694	1,449,182	17,379	1,813,237
2004	9,097	771,868	5,993	684,761	8,793	1,540,664	17,702	1,943,711
2005	8,785	815,580	6,122	744,597	8,656	1,599,421	17,798	2,036,211
2006	8,668	825,487	6,059	747,886	8,650	1,653,523	17,762	2,092,594
2007	8,679	813,288	6,044	710,944	8,678	1,624,868	18,020	2,037,805

NOTE: Detail may not compute to total due to rounding.

TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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
Retail Stores								
Women's apparel	67	8,209	82	6,186	187	29,084	17	1,287
Men's apparel	26	2,504	21	2,462	46	7,500	4	149
Family apparel	256	40,103	271	29,985	517	122,364	88	6,549
Shoes	53	10,768	36	6,118	110	22,323	9	1,255
Apparel stores group	**402**	**61,584**	**410**	**44,751**	**860**	**181,272**	**118**	**9,240**
General merchandise stores	124	251,572	135	190,813	293	332,316	43	80,109
Drug stores	53	21,153	47	13,617	93	37,688	21	9,998
General merchandise group	**177**	**272,726**	**182**	**204,430**	**386**	**370,004**	**64**	**90,107**
Supermarkets	196	59,437	205	48,291	232	113,908	71	35,515
All other food stores	134	8,208	77	3,885	179	12,141	37	3,252
Food stores group	**330**	**67,645**	**282**	**52,176**	**411**	**126,049**	**108**	**38,767**
Limited-service restaurants	603	71,177	460	52,970	1,097	134,447	233	26,532
Full-service eating and drinking places	402	57,985	300	33,789	704	125,993	167	22,486
Eating and drinking group	**1,005**	**129,162**	**760**	**86,759**	**1,801**	**260,440**	**400**	**49,018**
Household and home furnishings	201	21,865	138	12,926	337	55,077	44	#
Household appliance dealers	96	29,517	68	18,120	136	75,563	28	20,557 #
Home furnishings and appliances	**297**	**51,382**	**206**	**31,046**	**473**	**130,641**	**72**	**20,557**
Building materials	**139**	**76,040**	**114**	**50,786**	**230**	**123,508**	**59**	**32,428**
New motor vehicle dealers	49	83,152	38	60,987	64	239,561	12	30,286
Used motor vehicle dealers	186	32,198	92	7,610	102	11,647	34	2,959
Automotive supplies and parts	331	23,691	263	19,788	296	30,694	100	13,362
RV and all other vehicles	60	15,844	36	4,943	101	17,013	19	2,254
Automotive group	**626**	**154,885**	**429**	**93,329**	**563**	**298,914**	**165**	**48,862**
Service stations	**167**	**122,664**	**179**	**89,146**	**207**	**194,802**	**69**	**62,283**
Gifts, art goods, and novelties	183	5,970	125	2,723	233	10,441	59	878
Sporting goods	102	10,587	53	8,679	198	29,053	43	4,349
Florists	56	1,265	32	861	109	3,167	17	344
Photographic equipment and supplies	5	#	3	#	16	1,709	2	#
Musical instruments	29	3,580	25	1,945	86	5,454	20	825
Stationery and books	66	6,668	58	4,217	157	15,484	41	2,873
Jewelry	103	11,080	68	3,882	142	16,564	28	770
Office supplies, computer stores	134	18,551	81	9,475	238	37,677	49	9,761
Packaged liquor stores	58	11,803	34	2,408	143	19,051	22	2,484
Second-hand merchandise	123	1,151	212	1,270	188	3,843	50	1,111
Farm and garden supply stores	85	14,629	127	15,810	113	16,292	30	2,441
Fuel and ice dealers	16	2,764	9	475	10	1,419	4	1,426
Miscellaneous retail	891	58,517 #	681	28,843 #	1,727	126,075	347	21,765 #
Other retail stores	**1,851**	**146,564**	**1,508**	**80,588**	**3,360**	**286,228**	**712**	**49,027**
Retail Stores Totals	**4,994**	**1,082,652**	**4,070**	**733,011**	**8,291**	**1,971,856**	**1,767**	**400,289**
Business and Personal Services	1,169	43,023	978	31,376	2,491	98,247	417	26,945
All Other Outlets	3,710	465,560	3,086	340,558	11,226	707,009	1,629	399,891
Totals All Outlets	**9,873**	**1,591,234**	**8,134**	**1,104,944**	**22,008**	**2,777,112**	**3,813**	**827,125**
HISTORICAL DATA								
Comparable data for retail stores								
2003	5,191	1,164,048	3,979	671,684	8,083	2,081,887	1,651	365,845
2004	5,380	1,288,431	4,221	754,021	8,230	2,251,049	1,751	417,049
2005	5,397	1,391,524	4,265	842,775	8,431	2,355,398	1,824	447,570
2006	5,346	1,375,774	4,253	871,141	8,515	2,347,690	1,806	451,524
2007	5,461	1,298,017	4,276	864,392	8,717	2,318,042	1,880	471,390
Comparable data for all outlets								
2003	11,077	1,641,664	8,755	943,020	24,369	2,784,926	3,933	632,767
2004	11,197	1,817,938	8,924	1,051,596	24,347	3,011,994	4,076	739,421
2005	11,024	1,921,370	8,921	1,205,590	24,461	3,200,701	4,109	795,912
2006	10,873	1,880,202	8,940	1,215,031	24,047	3,269,818	4,099	810,025
2007	11,069	1,793,203	8,885	1,258,307	24,315	3,152,690	4,183	827,344

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.

NOTE: Detail may not compute to total due to rounding.

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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	#	30	1,058	39	1,025	6	162
General merchandise stores	--	--	20	17,019	19	4,108	6	1,287
Food stores	6	86	21	7,101	22	7,355	21	2,685
Eating and drinking places	8	207	114	7,722	111	6,339	54	5,375
Home furnishings and appliances	1	#	33	1,930	35	1,245	6	313
Building materials	--	--	32	9,391	27	5,730	18	2,621
Motor vehicles and parts	2	#	40	9,393	52	1,728	19	9,029
Service stations	1	#	25	8,813	28	8,033	16	7,159
Other retail stores	10	1,250 #	366	10,115	362	8,456	79	4,718
Retail Stores Totals	**29**	**1,543**	**681**	**72,544**	**695**	**44,018**	**225**	**33,349**
All Other Outlets	42	3,401	724	27,044	804	26,746	249	42,075
Totals All Outlets	**71**	**4,944**	**1,405**	**99,587**	**1,499**	**70,764**	**474**	**75,424**

Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	9	495	4	179	14	620	29	744
General merchandise stores	13	#	13	#	13	8,401	25	22,205
Food stores	22	3,685	21	2,678	16	4,527	50	12,758
Eating and drinking places	59	4,669	53	4,964	61	6,805	137	9,707
Home furnishings and appliances	11	613	9	518	10	556	41	1,813
Building materials	11	5,608	18	2,136	16	3,106	36	10,168
Motor vehicles and parts	16	1,865	37	6,137	26	5,090	70	9,209
Service stations	7	4,291	17	9,003	28	14,795	15	9,719
Other retail stores	110	15,610 #	116	10,766 #	173	6,304	350	9,167
Retail Stores Totals	**258**	**36,836**	**288**	**36,382**	**357**	**50,204**	**753**	**85,490**
All Other Outlets	303	18,269	358	34,012	333	20,787	967	45,094
Totals All Outlets	**561**	**55,105**	**646**	**70,394**	**690**	**70,991**	**1,720**	**130,584**

Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	11	526	108	3,304	12	336	4	133
General merchandise stores	9	#	56	30,962	5	#	3	#
Food stores	20	2,698	96	22,406	28	2,638	11	994
Eating and drinking places	46	4,100	231	21,276	37	2,144	32	1,205
Home furnishings and appliances	9	1,167	62	3,119	8	176	2	#
Building materials	19	2,982	49	14,225	13	1,583	7	1,429
Motor vehicles and parts	23	4,893	161	28,870	22	726	12	1,316
Service stations	19	6,493	58	43,723	11	2,155	4	1,757
Other retail stores	97	16,143 #	580	22,405	143	3,765 #	55	2,596 #
Retail Stores Totals	**253**	**39,002**	**1,401**	**190,288**	**279**	**13,524**	**130**	**9,429**
All Other Outlets	341	21,601	1,410	98,372	392	21,724	171	12,892
Totals All Outlets	**594**	**60,603**	**2,811**	**288,661**	**671**	**35,248**	**301**	**22,321**

Type of business	MONO		PLUMAS		SAN BENITO		SIERRA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores								
Apparel stores	24	2,165	13	563	34	837	1	#
General merchandise stores	11	#	16	1,765	14	11,881	6	104
Food stores	17	#	23	5,876	30	7,338	3	#
Eating and drinking places	87	8,438	102	3,321	111	9,311	18	439
Home furnishings and appliances	13	859	24	566	24	1,992	2	#
Building materials	12	4,629	34	5,386	20	3,080	5	619
Motor vehicles and parts	11	651	25	2,914	55	8,238	2	#
Service stations	14	4,218	21	4,973	15	8,249	5	438
Other retail stores	133	12,790 #	188	3,836	230	12,099	19	498 #
Retail Stores Totals	**322**	**33,750**	**446**	**29,199**	**533**	**63,025**	**61**	**2,097**
All Other Outlets	280	21,068	514	20,843	674	56,156	59	2,445
Totals All Outlets	**602**	**54,818**	**960**	**50,041**	**1,207**	**119,181**	**120**	**4,543**

NOTE: Detail may not compute to total due to rounding.

TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(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	21	882	73	10,749	14	503	9	238
General merchandise stores	21	13,151	31	63,083	24	15,106	6	#
Food stores	41	6,787	64	13,631	44	8,535	19	895
Eating and drinking places	149	9,379	169	22,322	112	9,526	37	1,642
Home furnishings and appliances	36	1,936	59	7,264	29	2,491	3	#
Building materials	48	6,916	36	21,148	26	6,894	7	1,440
Motor vehicles and parts	50	7,810	115	29,402	68	22,103	14	489
Service stations	37	19,484	41	22,505	30	38,808	17	3,316
Other retail stores	387	8,501	393	26,913	288	9,606	107	2,996 #
Retail Stores Totals	**790**	**74,845**	**981**	**217,017**	**635**	**113,573**	**219**	**11,016**
All Other Outlets	963	44,720	921	84,885	777	31,106	301	7,967
Totals All Outlets	**1,753**	**119,565**	**1,902**	**301,902**	**1,412**	**144,678**	**520**	**18,983**

Type of business	TUOLUMNE		YUBA	
	Permits	Taxable transactions	Permits	Taxable transactions
Retail Stores				
Apparel stores	68	3,727	37	492
General merchandise stores	27	29,259	20	22,058
Food stores	30	8,498	43	4,753
Eating and drinking places	136	11,639	116	8,913
Home furnishings and appliances	46	2,132	24	961
Building materials	34	9,007	26	3,446
Motor vehicles and parts	64	10,016	60	7,832
Service stations	30	13,127	29	15,675
Other retail stores	452	15,072	243	6,194
Retail Stores Totals	**887**	**102,477**	**598**	**70,323**
All Other Outlets	1,059	40,706	648	46,783
Totals All Outlets	**1,946**	**143,183**	**1,246**	**117,106**

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.

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS	ALAMEDA	ALHAMBRA	ALISO VIEJO	ANAHEIM	ANTIOCH	APPLE VALLEY	ARCADIA
Retail Stores								
Apparel stores	795	6,456	4,317	#	23,969	9,731	1,530	55,942
General merchandise stores	2,159	7,340	72,889	#	69,252	78,371	39,756	35,998
Food stores	3,629	15,438	7,604	4,261	33,375	10,875	9,209	9,826
Eating and drinking places	12,295	22,593	32,034	10,822	146,077	22,295	13,883	33,264
Home furnishings and appliances	10,256	11,242	2,180	1,188	40,838	4,167	6,406	1,849
Building materials	3,911	4,297	#	#	85,114	#	11,592	1,714
Motor vehicles and parts	#	11,441	74,660	1,262	93,117	27,084	2,252	#
Service stations	12,814	10,479	19,610	10,253	86,554	17,038	14,616	14,513
Other retail stores	9,447 #	14,179	31,120 #	51,976 #	87,690	31,602 #	7,746	43,467 #
Retail Stores Totals	**55,305**	**103,466**	**244,414**	**79,762**	**665,988**	**201,164**	**106,989**	**196,572**
All Other Outlets	17,574	44,422	31,494	12,150	559,895	23,316	6,193	27,171
Totals All Outlets	**72,880**	**147,888**	**275,908**	**91,912**	**1,225,883**	**224,479**	**113,181**	**223,743**

Type of business	ARROYO GRANDE	ATASCADERO	AUBURN	AZUSA	BAKERSFIELD	BALDWIN PARK	BARSTOW	BELLFLOWER
Retail Stores								
Apparel stores	2,707	518	801	2,847	59,360	1,830	15,681	1,162
General merchandise stores	19,965	6,650	7,033	#	271,238	32,180	#	10,896
Food stores	4,824	8,430	3,625	3,505	54,960	5,800	5,143	4,819
Eating and drinking places	7,048	7,089	5,943	10,332	122,333	15,478	16,875	13,426
Home furnishings and appliances	2,028	2,565	690	578	52,666	934	1,050	1,357
Building materials	3,252	12,108	2,152	453	62,675	14,829	4,185	1,606
Motor vehicles and parts	5,308	4,198	6,242	3,250	164,116	7,034	5,467	13,778
Service stations	8,094	6,929	#	13,433	94,441	13,627	49,334	18,483
Other retail stores	7,001	6,883	38,014 #	42,866 #	102,466	10,121	25,912 #	7,358
Retail Stores Totals	**60,226**	**55,370**	**64,501**	**77,264**	**984,256**	**101,834**	**123,646**	**72,885**
All Other Outlets	6,116	11,400	11,662	29,990	311,315	21,602	8,889	15,909
Totals All Outlets	**66,342**	**66,770**	**76,163**	**107,254**	**1,295,571**	**123,435**	**132,535**	**88,794**

Type of business	BENICIA	BERKELEY	BEVERLY HILLS	BREA	BRENTWOOD	BUENA PARK	BURBANK	BURLINGAME
Retail Stores								
Apparel stores	513	14,806	129,269	76,072	12,403	9,590	27,032	10,240
General merchandise stores	1,453	14,090	80,570	59,308	8,639	54,036	111,752	4,294
Food stores	5,532	16,593	4,283	6,445	11,068	9,797	22,538	5,033
Eating and drinking places	7,710	59,705	69,176	39,946	13,482	35,965	74,893	25,129
Home furnishings and appliances	2,175	12,744	14,131	15,116	10,317	5,426	98,557	3,834
Building materials	2,520	19,276	741	34,093	9,291	#	35,981	6,947
Motor vehicles and parts	1,932	22,032	62,758	4,664	6,973	104,055	24,621	47,367
Service stations	12,051	15,170	6,276	17,153	17,572	14,213	35,034	6,976
Other retail stores	10,032	67,948	73,482	51,616	10,032	149,392 #	88,201	15,276
Retail Stores Totals	**43,917**	**242,365**	**440,686**	**304,412**	**99,777**	**382,472**	**518,608**	**125,095**
All Other Outlets	100,941	83,619	102,636	109,744	11,762	98,010	182,666	64,055
Totals All Outlets	**144,857**	**325,984**	**543,322**	**414,157**	**111,538**	**480,482**	**701,275**	**189,150**

Type of business	CALABASAS	CALEXICO	CAMARILLO	CAMPBELL	CAPITOLA	CARLSBAD	CARSON	CATHEDRAL CITY
Retail Stores								
Apparel stores	2,666	9,712	59,508	7,084	13,096	63,923	4,654	2,874
General merchandise stores	#	40,335	25,552	16,333	26,453	77,083	44,520	12,535
Food stores	6,771	3,532	11,356	8,742	5,314	20,062	10,845	8,760
Eating and drinking places	9,059	10,230	27,831	27,179	11,355	44,223	26,847	14,428
Home furnishings and appliances	#	851	8,165	21,891	4,265	14,461	#	4,275
Building materials	#	431	14,524	22,114	#	2,432	17,220	2,014
Motor vehicles and parts	31,141	6,299	12,982	5,961	13,767	111,367	41,525	48,393
Service stations	6,262	10,867	21,283	15,455	5,024	25,769	31,187	16,954
Other retail stores	15,170 #	7,463	54,713	28,425	18,930 #	46,867	54,775 #	6,309
Retail Stores Totals	**71,069**	**89,719**	**235,913**	**153,184**	**98,206**	**406,186**	**231,575**	**116,542**
All Other Outlets	57,717	6,468	60,153	49,183	8,210	133,314	165,941	26,029
Totals All Outlets	**128,786**	**96,187**	**296,066**	**202,367**	**106,416**	**539,500**	**397,515**	**142,571**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	CERES	CERRITOS	CHICO	CHINO	CHINO HILLS	CHULA VISTA	CITRUS HEIGHTS	CLAREMONT
Retail Stores								
Apparel stores	1,318	63,166	20,885	27,226	8,719	35,341	20,933	980
General merchandise stores	25,413	70,325	91,074	71,450	35,307	211,837	105,576	674
Food stores	5,775	2,749	20,809	9,068	10,857	29,422	9,095	5,832
Eating and drinking places	10,189	30,063	39,586	25,000	23,010	70,043	27,789	11,344
Home furnishings and appliances	622	20,494	23,555	5,484	12,834	41,902	17,358	582
Building materials	#	#	23,447	#	#	21,529	#	#
Motor vehicles and parts	6,125	144,855	34,269	14,540	3,228	49,013	10,711	#
Service stations	14,219	7,794	23,724	21,299	17,531	52,710	15,398	9,740
Other retail stores	13,344 #	54,604 #	42,884	44,899 #	23,319 #	55,419	47,579 #	24,380 #
Retail Stores Totals	**77,006**	**394,051**	**320,233**	**218,967**	**134,804**	**567,218**	**254,438**	**53,532**
All Other Outlets	23,946	102,668	69,759	146,334	14,416	61,166	16,795	10,142
Totals All Outlets	**100,952**	**496,719**	**389,992**	**365,301**	**149,220**	**628,383**	**271,233**	**63,675**

Type of business	CLOVIS	COACHELLA	COLMA	COLTON	COMMERCE	COMPTON	CONCORD	CORONA
Retail Stores								
Apparel stores	13,109	1,851	13,933	2,278	33,990	9,172	34,041	21,634
General merchandise stores	98,012	#	#	#	17,813	13,629	102,316	101,646
Food stores	16,663	10,279	#	10,820	2,825	10,689	19,060	22,167
Eating and drinking places	32,829	6,754	2,392	12,159	12,120	13,236	38,163	52,261
Home furnishings and appliances	11,481	895	19,171	7,798	3,112	12,164	33,742	24,989
Building materials	21,401	#	#	8,834	17,109	#	39,829	28,058
Motor vehicles and parts	42,135	2,707	40,424	16,076	4,676	4,862	88,742	60,785
Service stations	19,676	21,715	#	15,208	19,032	15,245	32,335	55,982
Other retail stores	31,515	4,036 #	65,633 #	21,823 #	9,721	14,235 #	60,826	36,727
Retail Stores Totals	**286,820**	**48,237**	**141,553**	**94,996**	**120,397**	**93,232**	**449,054**	**404,248**
All Other Outlets	35,020	14,894	12,180	37,624	198,668	50,059	123,615	265,405
Totals All Outlets	**321,840**	**63,131**	**153,733**	**132,620**	**319,065**	**143,290**	**572,669**	**669,653**

Type of business	CORTE MADERA	COSTA MESA	COVINA	CULVER CITY	CUPERTINO	CYPRESS	DALY CITY	DANA POINT
Retail Stores								
Apparel stores	33,081	192,883	3,415	29,483	4,307	4,557	23,901	2,254
General merchandise stores	15,963	123,946	21,992	107,504	44,091	58,414	48,520	3,351
Food stores	4,175	23,943	8,232	12,509	7,472	3,882	11,824	8,674
Eating and drinking places	9,867	85,437	21,334	36,299	26,744	15,819	34,728	18,902
Home furnishings and appliances	10,112	67,857	#	33,505	2,528	#	8,088	1,244
Building materials	4,017	23,563	#	6,962	#	#	#	3,956
Motor vehicles and parts	18,224	107,723	30,847	19,099	776	3,125	26,162	1,031
Service stations	#	40,276	11,902	15,603	12,156	13,151	22,503	12,667
Other retail stores	18,812 #	128,555	42,146 #	53,678	50,845 #	24,520 #	32,312 #	9,392
Retail Stores Totals	**114,252**	**794,184**	**139,867**	**314,642**	**148,918**	**123,468**	**208,040**	**61,471**
All Other Outlets	20,741	161,863	18,597	93,814	193,289	150,763	15,009	27,587
Totals All Outlets	**134,993**	**956,047**	**158,464**	**408,455**	**342,207**	**274,231**	**223,048**	**89,058**

Type of business	DANVILLE	DAVIS	DELANO	DIAMOND BAR	DOWNEY	DUARTE	DUBLIN	EL CAJON
Retail Stores								
Apparel stores	5,680	2,479	1,437	153	29,798	197	14,289	23,124
General merchandise stores	#	7,075	9,970	13,888	51,392	31,639	22,400	62,466
Food stores	6,978	11,760	8,489	4,374	10,421	1,685	#	15,759
Eating and drinking places	16,457	21,067	5,629	11,838	39,404	6,542	28,480	33,194
Home furnishings and appliances	3,373	1,136	832	391	20,434	939	37,051	23,813
Building materials	1,255	3,709	#	1,117	16,263	1,127	14,516	26,517
Motor vehicles and parts	900	24,093	6,681	#	41,158	25,325	63,128	77,396
Service stations	11,716	12,601	8,963	20,191	28,920	#	17,313	40,131
Other retail stores	53,286 #	14,177	8,764 #	5,170 #	23,483	7,310 #	38,542 #	38,458
Retail Stores Totals	**99,645**	**98,098**	**50,766**	**57,121**	**261,275**	**74,763**	**235,718**	**340,858**
All Other Outlets	10,185	18,295	15,910	11,132	51,457	10,576	42,332	100,039
Totals All Outlets	**109,830**	**116,393**	**66,675**	**68,253**	**312,732**	**85,339**	**278,050**	**440,897**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	EL CENTRO	EL CERRITO	ELK GROVE	EL MONTE	EL SEGUNDO	EMERYVILLE	ENCINITAS	ESCONDIDO
Retail Stores								
Apparel stores	26,629	6,287	12,781	4,331	7,882	19,582	8,750	46,332
General merchandise stores	75,008	5,489	64,268	8,159	3,774	#	25,090	59,379
Food stores	6,319	5,655	21,679	8,296	5,276	3,378	16,283	29,802
Eating and drinking places	18,824	7,418	37,775	18,130	25,362	21,544	32,991	41,745
Home furnishings and appliances	8,680	4,413	27,382	5,329	19,378	36,439	20,299	5,034
Building materials	12,971	12,693	12,017	19,981	2,172	#	#	34,220
Motor vehicles and parts	16,285	#	70,880	129,534	679	#	19,398	118,874
Service stations	10,948	3,817	29,236	17,802	#	4,369	22,568	51,370
Other retail stores	13,431	20,800 #	38,218	9,282	99,398 #	40,073 #	57,645 #	56,003
Retail Stores Totals	**189,096**	**66,572**	**314,235**	**220,843**	**163,921**	**125,385**	**203,022**	**442,759**
All Other Outlets	34,252	5,000	49,428	50,008	126,837	36,835	27,274	120,169
Totals All Outlets	**223,348**	**71,572**	**363,663**	**270,851**	**290,758**	**162,220**	**230,296**	**562,928**

Type of business	EUREKA	FAIRFIELD	FOLSOM	FONTANA	FOUNTAIN VALLEY	FREMONT	FRESNO	FULLERTON
Retail Stores								
Apparel stores	8,935	21,250	27,250	11,439	4,407	12,604	86,109	14,312
General merchandise stores	58,069	78,091	81,887	79,365	67,459	86,419	280,009	80,172
Food stores	8,403	13,802	15,097	23,982	9,615	20,344	70,097	19,848
Eating and drinking places	14,875	30,552	30,440	40,450	22,053	51,557	165,281	50,317
Home furnishings and appliances	6,286	18,072	22,272	4,837	30,654	32,073	71,587	20,455
Building materials	13,156	10,291	15,461	25,684	3,525	33,483	72,550	10,773
Motor vehicles and parts	24,191	35,196	65,789	72,131	7,250	87,991	161,594	26,588
Service stations	10,781	29,023	13,696	57,726	30,760	44,081	106,161	39,402
Other retail stores	23,806	29,269	37,816	35,684	24,433	87,280	162,083	44,583
Retail Stores Totals	**168,503**	**265,547**	**309,708**	**351,299**	**200,154**	**455,831**	**1,175,472**	**306,449**
All Other Outlets	32,334	88,424	36,172	128,813	25,517	303,504	374,123	101,341
Totals All Outlets	**200,837**	**353,971**	**345,881**	**480,112**	**225,671**	**759,335**	**1,549,595**	**407,790**

Type of business	GARDENA	GARDEN GROVE	GILROY	GLENDALE	GLENDORA	GOLETA	GRASS VALLEY	HANFORD
Retail Stores								
Apparel stores	1,164	7,343	52,108	99,895	3,323	880	2,015	10,135
General merchandise stores	24,631	64,845	55,683	80,579	37,762	35,892	17,045	51,184
Food stores	11,971	15,665	6,692	29,508	7,517	9,258	13,798	10,827
Eating and drinking places	24,900	51,486	24,279	70,304	16,448	15,533	10,576	18,001
Home furnishings and appliances	4,503	6,568	15,580	18,269	13,157	6,490	3,578	3,416
Building materials	18,405	19,420	12,988	23,140	#	18,958	11,301	11,351
Motor vehicles and parts	16,385	38,390	28,124	100,425	19,228	16,091	12,590	22,322
Service stations	18,409	49,297	22,229	32,630	9,577	10,847	9,088	8,757
Other retail stores	8,530	55,515	29,964	65,421	28,182 #	13,852	14,992	13,781
Retail Stores Totals	**128,899**	**308,529**	**247,646**	**520,170**	**135,194**	**127,802**	**94,983**	**149,775**
All Other Outlets	53,324	59,253	34,496	147,944	21,263	41,667	14,359	24,780
Totals All Outlets	**182,223**	**367,782**	**282,143**	**668,114**	**156,457**	**169,469**	**109,343**	**174,555**

Type of business	HAWTHORNE	HAYWARD	HEALDSBURG	HEMET	HERMOSA BEACH	HESPERIA	HOLLISTER	HUNTINGTON BEACH
Retail Stores								
Apparel stores	8,748	24,059	1,557	7,083	946	250	446	23,647
General merchandise stores	#	79,332	2,680	45,834	#	20,305	11,571	66,311
Food stores	6,729	16,920	4,598	8,342	5,540	11,539	6,649	31,622
Eating and drinking places	18,564	37,681	8,470	21,830	17,219	15,811	7,595	74,602
Home furnishings and appliances	26,366	10,257	1,009	2,553	861	1,571	1,708	20,780
Building materials	27,926	45,444	6,530	13,829	3,615	3,517	3,032	35,858
Motor vehicles and parts	31,860	47,644	13,972	33,747	4,726	7,940	7,860	71,829
Service stations	16,329	39,430	4,570	21,337	#	33,871	8,069	45,567
Other retail stores	79,747 #	38,096	5,655	14,546	12,308 #	5,726	5,705	69,440
Retail Stores Totals	**216,268**	**338,863**	**49,041**	**169,102**	**45,215**	**100,529**	**52,635**	**439,655**
All Other Outlets	32,704	289,437	21,323	19,519	4,429	28,883	12,079	156,153
Totals All Outlets	**248,971**	**628,300**	**70,365**	**188,620**	**49,644**	**129,412**	**64,714**	**595,809**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	HUNTINGTON PARK	INDIO	INDUSTRY	INGLEWOOD	IRVINE	LAFAYETTE	LAGUNA BEACH	LAGUNA HILLS
Retail Stores								
Apparel stores	11,091	3,461	18,946	16,619	47,382	2,436	4,035	14,942
General merchandise stores	16,014	17,059	83,873	46,840	101,789	4,541	1,897	27,050
Food stores	5,805	9,714	3,530	11,969	30,690	6,560	5,863	4,116
Eating and drinking places	16,397	13,226	28,006	27,811	108,514	11,884	23,331	19,601
Home furnishings and appliances	7,964	#	45,233	2,687	50,160	1,409	1,554	16,708
Building materials	#	14,742	18,259	#	17,301	2,686	3,243	236
Motor vehicles and parts	22,011	37,025	59,578	28,943	102,595	#	1,228	4,708
Service stations	6,334	11,632	14,209	19,392	39,480	5,031	4,319	7,817
Other retail stores	18,694 #	16,944 #	64,366	28,413 #	115,503	11,748 #	13,166	15,591
Retail Stores Totals	**104,309**	**123,802**	**336,001**	**182,675**	**613,413**	**46,295**	**58,636**	**110,770**
All Other Outlets	24,350	32,176	333,725	47,871	421,438	11,736	20,120	29,613
Totals All Outlets	**128,659**	**155,978**	**669,726**	**230,546**	**1,034,851**	**58,031**	**78,756**	**140,383**

Type of business	LAGUNA NIGUEL	LA HABRA	LAKE ELSINORE	LAKE FOREST	LAKEWOOD	LA MESA	LA MIRADA	LANCASTER
Retail Stores								
Apparel stores	8,155	6,793	12,187	8,694	28,034	11,679	2,776	8,513
General merchandise stores	90,176	74,757	42,147	29,609	70,912	67,780	5,171	85,910
Food stores	13,790	10,601	8,140	10,513	12,733	11,669	4,697	14,820
Eating and drinking places	21,247	20,910	15,414	33,558	35,367	29,350	12,525	34,103
Home furnishings and appliances	8,282	11,558	3,049	7,620	19,214	12,940	15,495	5,247
Building materials	13,849	17,178	9,631	19,237	#	2,767	8,916	16,273
Motor vehicles and parts	30,032	14,313	16,763	12,628	18,847	33,558	3,852	37,562
Service stations	11,247	15,095	19,797	23,837	24,454	16,830	26,719	28,777
Other retail stores	16,476	14,773	9,532	42,475	33,173 #	34,114	14,823	24,838
Retail Stores Totals	**213,254**	**185,978**	**136,659**	**188,170**	**242,734**	**220,686**	**94,974**	**256,044**
All Other Outlets	36,207	31,383	11,657	90,533	12,359	22,804	114,904	88,924
Totals All Outlets	**249,461**	**217,361**	**148,316**	**278,703**	**255,093**	**243,490**	**209,878**	**344,968**

Type of business	LA PUENTE	LA QUINTA	LA VERNE	LAWNDALE	LEMON GROVE	LIVERMORE	LODI	LOMPOC
Retail Stores								
Apparel stores	3,076	5,526	4,028	1,170	2,424	2,731	5,058	1,958
General merchandise stores	4,184	63,667	17,933	1,822	2,421	63,530	38,913	18,359
Food stores	5,054	9,880	4,249	2,834	5,068	13,596	11,780	9,265
Eating and drinking places	8,777	20,043	11,141	7,552	7,054	27,817	19,996	9,445
Home furnishings and appliances	962	14,764	2,055	2,724	793	5,391	4,059	1,140
Building materials	#	16,353	#	5,981	#	25,514	10,954	6,021
Motor vehicles and parts	8,036	8,281	2,647	3,570	#	26,559	27,120	7,589
Service stations	5,459	6,489	9,473	12,178	8,656	28,369	16,518	7,595
Other retail stores	5,918 #	12,128	12,334 #	6,734	43,412 #	22,349	12,358	5,720
Retail Stores Totals	**41,467**	**157,132**	**63,861**	**44,566**	**69,829**	**215,855**	**146,757**	**67,093**
All Other Outlets	5,597	21,328	24,031	8,329	9,091	212,965	34,741	8,354
Totals All Outlets	**47,063**	**178,459**	**87,891**	**52,895**	**78,920**	**428,821**	**181,498**	**75,447**

Type of business	LONG BEACH	LOS ALAMITOS	LOS ALTOS	LOS ANGELES	LOS BANOS	LOS GATOS	LYNWOOD	MADERA
Retail Stores								
Apparel stores	40,046	527	2,894	641,496	414	7,213	3,808	2,121
General merchandise stores	107,956	741	2,153	976,368	19,291	5,372	6,215	24,039
Food stores	54,739	2,359	8,105	476,039	5,389	13,155	7,786	9,735
Eating and drinking places	161,714	7,483	9,610	1,400,684	8,631	23,193	12,876	11,440
Home furnishings and appliances	28,315	749	2,662	383,485	586	4,289	1,456	1,638
Building materials	#	13,377	1,093	418,139	5,431	4,252	#	7,546
Motor vehicles and parts	52,867	1,387	#	667,791	3,713	19,425	3,301	13,417
Service stations	116,808	2,573	7,684	942,788	6,429	9,356	12,405	8,368
Other retail stores	314,831 #	5,938	10,341 #	1,013,941	2,505	81,851	9,861 #	8,829
Retail Stores Totals	**877,275**	**35,132**	**44,542**	**6,920,732**	**52,390**	**168,107**	**57,710**	**87,132**
All Other Outlets	266,134	18,458	11,269	2,333,307	9,908	23,379	14,732	30,228
Totals All Outlets	**1,143,409**	**53,590**	**55,810**	**9,254,039**	**62,297**	**191,486**	**72,442**	**117,361**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	MALIBU	MANHATTAN BEACH	MANTECA	MARTINEZ	MENLO PARK	MERCED	MILLBRAE	MILL VALLEY
Retail Stores								
Apparel stores	5,944	14,246	7,207	642	2,499	9,365	881	2,642
General merchandise stores	2,278	36,005	52,609	#	2,891	63,413	6,085	2,860
Food stores	5,072	10,068	7,895	7,383	13,743	11,347	5,019	5,894
Eating and drinking places	15,803	32,604	18,335	7,611	17,516	22,325	13,318	7,346
Home furnishings and appliances	661	19,561	3,675	614	6,559	10,842	1,026	884
Building materials	761	#	9,365	8,036	2,414	12,513	4,092	3,622
Motor vehicles and parts	#	#	20,292	1,670	#	28,506	2,436	#
Service stations	3,188	6,446	13,853	8,849	9,930	16,745	8,626	8,806
Other retail stores	6,299 #	35,076 #	22,843	23,661 #	40,990 #	15,826	2,854	13,042 #
Retail Stores Totals	**40,005**	**154,006**	**156,075**	**58,465**	**96,542**	**190,883**	**44,336**	**45,095**
All Other Outlets	9,900	23,377	31,975	17,169	53,372	34,150	6,897	8,310
Totals All Outlets	**49,904**	**177,384**	**188,050**	**75,634**	**149,915**	**225,033**	**51,233**	**53,405**

Type of business	MILPITAS	MISSION VIEJO	MODESTO	MONROVIA	MONTCLAIR	MONTEBELLO	MONTEREY	MONTEREY PARK
Retail Stores								
Apparel stores	55,069	52,559	47,510	6,726	36,497	26,137	8,278	3,316
General merchandise stores	37,430	52,524	149,434	8,731	69,568	50,533	25,053	5,379
Food stores	7,892	16,022	33,397	7,950	2,992	7,058	6,811	4,986
Eating and drinking places	45,519	29,744	68,747	16,387	17,257	22,056	32,493	22,336
Home furnishings and appliances	24,276	28,885	31,706	5,899	14,344	6,886	4,494	921
Building materials	11,222	12,002	24,925	#	2,936	18,916	2,116	837
Motor vehicles and parts	#	39,608	29,762	41,449	42,876	9,407	6,700	#
Service stations	17,068	26,197	33,141	10,090	7,548	24,084	7,458	9,382
Other retail stores	45,374 #	49,304	77,165	37,622 #	24,829	22,582	22,025	18,241 #
Retail Stores Totals	**243,849**	**306,846**	**495,787**	**134,853**	**218,847**	**187,659**	**115,428**	**65,399**
All Other Outlets	123,647	56,309	114,422	38,167	28,884	79,153	40,335	23,442
Totals All Outlets	**367,496**	**363,155**	**610,209**	**173,020**	**247,731**	**266,812**	**155,763**	**88,842**

Type of business	MOORPARK	MORENO VALLEY	MORGAN HILL	MOUNTAIN VIEW	MURRIETA	NAPA	NATIONAL CITY	NEWARK
Retail Stores								
Apparel stores	2,409	15,987	#	8,183	4,688	17,587	32,450	16,279
General merchandise stores	#	79,467	16,016	78,536	52,082	40,153	54,041	38,354
Food stores	4,493	19,398	8,034	15,665	12,145	19,577	6,601	6,818
Eating and drinking places	9,821	35,944	14,912	39,015	21,220	32,342	28,328	18,249
Home furnishings and appliances	3,247	10,841	3,114	18,831	23,489	4,657	5,639	981
Building materials	979	18,873	9,671	6,375	14,982	24,424	3,801	16,526
Motor vehicles and parts	#	28,692	13,307	20,522	15,671	26,577	74,169	19,509
Service stations	7,285	33,143	16,770	18,565	22,918	23,515	17,211	8,835
Other retail stores	25,324 #	14,532	13,776 #	37,179	24,744	30,717	25,775	17,545
Retail Stores Totals	**53,558**	**256,876**	**95,600**	**242,871**	**191,939**	**219,548**	**248,015**	**143,096**
All Other Outlets	19,623	21,654	27,328	103,239	35,553	42,696	50,077	65,242
Totals All Outlets	**73,182**	**278,530**	**122,928**	**346,109**	**227,493**	**262,244**	**298,092**	**208,338**

Type of business	NEWPORT BEACH	NORCO	NORWALK	NOVATO	OAKDALE	OAKLAND	OCEANSIDE	ONTARIO
Retail Stores								
Apparel stores	36,588	792	5,053	9,725	234	15,196	11,869	90,258
General merchandise stores	59,161	#	62,159	51,417	7,241	53,375	80,443	46,021
Food stores	25,111	5,365	9,046	11,282	4,684	50,620	23,690	18,153
Eating and drinking places	90,195	11,740	21,122	17,360	6,248	118,226	49,515	78,606
Home furnishings and appliances	14,576	1,709	3,424	2,401	924	28,200	20,469	78,866
Building materials	7,143	#	#	3,576	3,365	42,746	22,981	25,860
Motor vehicles and parts	114,550	19,894	28,952	15,757	9,778	75,015	27,212	136,580
Service stations	22,293	15,918	26,532	15,071	9,306	119,282	40,461	110,323
Other retail stores	51,486	21,811 #	13,345 #	19,454	4,809	77,770	41,195	186,069
Retail Stores Totals	**421,103**	**77,228**	**169,634**	**146,044**	**46,589**	**580,430**	**317,834**	**770,735**
All Other Outlets	151,452	14,500	26,348	27,132	13,080	308,776	68,219	466,841
Totals All Outlets	**572,555**	**91,729**	**195,982**	**173,176**	**59,670**	**889,206**	**386,053**	**1,237,575**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	ORANGE	OROVILLE	OXNARD	PALMDALE	PALM DESERT	PALM SPRINGS	PALO ALTO	PARAMOUNT
Retail Stores								
Apparel stores	28,970	534	18,077	25,425	39,913	5,228	58,469	2,416
General merchandise stores	56,804	#	89,772	97,284	104,843	26,655	57,583	#
Food stores	21,706	4,913	21,951	19,310	11,647	9,294	7,402	8,819
Eating and drinking places	71,883	8,475	44,731	37,432	37,205	38,073	58,525	8,845
Home furnishings and appliances	28,486	1,348	42,530	25,656	31,475	1,428	34,966	1,085
Building materials	35,445	6,262	19,787	16,909	16,136	19,224	5,563	16,860
Motor vehicles and parts	73,595	7,975	72,018	30,287	3,950	#	31,437	5,632
Service stations	43,881	8,972	44,473	29,692	14,341	22,815	12,189	15,742
Other retail stores	82,955	23,320 #	32,521	28,836	52,142	31,220 #	48,186	23,782 #
Retail Stores Totals	**443,727**	**61,799**	**385,861**	**310,829**	**311,651**	**153,938**	**314,321**	**83,181**
All Other Outlets	255,281	9,422	118,884	37,742	58,667	43,128	147,542	56,560
Totals All Outlets	**699,008**	**71,221**	**504,744**	**348,571**	**370,318**	**197,066**	**461,862**	**139,741**

Type of business	PASADENA	PASO ROBLES	PERRIS	PETALUMA	PICO RIVERA	PINOLE	PITTSBURG	PLACENTIA
Retail Stores								
Apparel stores	48,600	5,150	786	15,862	7,257	1,783	5,885	2,689
General merchandise stores	77,870	35,369	#	14,649	40,710	20,068	21,652	5,936
Food stores	33,554	7,835	9,433	15,462	8,323	5,069	8,190	4,070
Eating and drinking places	99,099	18,673	10,398	21,111	20,742	11,702	14,079	14,936
Home furnishings and appliances	49,515	3,372	#	3,711	1,750	#	8,992	2,341
Building materials	16,897	4,445	#	8,166	12,404	5,393	9,166	753
Motor vehicles and parts	69,065	16,039	7,652	39,783	#	1,878	20,972	12,433
Service stations	27,748	16,678	19,082	18,162	15,871	6,289	13,251	12,182
Other retail stores	86,264	14,692	29,889 #	22,417	18,803 #	21,138 #	9,741	11,193
Retail Stores Totals	**508,612**	**122,253**	**77,240**	**159,322**	**125,860**	**73,319**	**111,928**	**66,533**
All Other Outlets	225,763	28,489	51,336	58,494	49,569	2,926	34,405	37,013
Totals All Outlets	**734,376**	**150,743**	**128,576**	**217,816**	**175,429**	**76,245**	**146,334**	**103,546**

Type of business	PLACERVILLE	PLEASANT HILL	PLEASANTON	POMONA	PORTERVILLE	POWAY	RANCHO CORDOVA	RANCHO CUCAMONGA
Retail Stores								
Apparel stores	773	8,695	50,741	3,233	2,471	#	2,628	35,071
General merchandise stores	4,330	32,827	79,570	16,816	36,455	77,331	25,530	117,430
Food stores	4,711	8,463	12,569	16,509	7,194	5,905	8,082	20,502
Eating and drinking places	7,700	20,846	35,874	28,702	12,676	13,360	19,115	71,397
Home furnishings and appliances	972	31,010	9,985	3,644	1,835	3,386	4,403	40,871
Building materials	#	2,324	9,697	16,775	8,918	#	14,471	20,444
Motor vehicles and parts	9,648	2,714	47,637	32,700	11,167	30,733	9,954	7,507
Service stations	4,683	10,199	19,198	38,501	9,715	13,626	16,145	38,394
Other retail stores	15,841 #	25,270	42,292	24,268	5,352	27,732 #	27,979	64,526
Retail Stores Totals	**48,659**	**142,348**	**307,563**	**181,151**	**95,783**	**172,072**	**128,307**	**416,142**
All Other Outlets	13,173	22,981	137,944	105,724	14,795	81,215	68,640	144,116
Totals All Outlets	**61,832**	**165,330**	**445,507**	**286,875**	**110,578**	**253,287**	**196,948**	**560,259**

Type of business	RANCHO MIRAGE	RANCHO SANTA MARGARITA	RED BLUFF	REDDING	REDLANDS	REDONDO BEACH	REDWOOD CITY	RIALTO
Retail Stores								
Apparel stores	1,129	2,734	243	12,507	6,699	46,053	9,717	3,510
General merchandise stores	#	20,047	#	92,938	37,923	35,454	53,627	19,560
Food stores	7,108	7,648	5,062	21,075	14,919	17,982	19,125	9,684
Eating and drinking places	20,237	13,656	6,720	38,042	24,854	37,325	30,221	17,789
Home furnishings and appliances	9,510	4,628	1,746	21,222	4,507	3,980	12,243	765
Building materials	#	#	#	29,378	21,520	3,924	13,222	10,036
Motor vehicles and parts	#	22,261	8,928	49,852	34,854	11,645	62,545	5,584
Service stations	3,533	8,501	9,293	33,118	17,218	11,607	22,562	43,697
Other retail stores	31,530 #	16,455 #	24,621 #	42,310	17,915	19,015	47,413	15,534
Retail Stores Totals	**73,046**	**95,929**	**56,615**	**340,442**	**180,409**	**186,986**	**270,675**	**126,159**
All Other Outlets	37,728	22,820	8,267	96,729	37,696	29,148	118,464	79,727
Totals All Outlets	**110,774**	**118,749**	**64,882**	**437,171**	**218,105**	**216,134**	**389,139**	**205,886**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	RICHMOND	RIDGECREST	RIVERSIDE	ROCKLIN	ROHNERT PARK	ROSEMEAD	ROSEVILLE	SACRAMENTO
Retail Stores								
Apparel stores	11,020	243	59,447	1,602	#	487	69,470	90,302
General merchandise stores	78,872	19,947	137,704	11,666	62,751	46,585	152,196	182,219
Food stores	6,663	6,325	41,574	6,920	9,242	3,745	27,269	64,615
Eating and drinking places	14,069	9,133	91,089	13,622	17,524	15,023	70,103	172,040
Home furnishings and appliances	4,837	1,329	39,015	22,580	5,476	2,797	64,634	62,094
Building materials	1,473	#	42,764	5,103	#	#	39,521	54,346
Motor vehicles and parts	29,387	9,051	164,368	14,600	3,516	5,199	177,271	70,423
Service stations	49,828	5,430	76,503	16,073	8,886	6,155	42,973	100,473
Other retail stores	22,464	9,742 #	90,214	13,250	24,985 #	6,338 #	92,845	139,024
Retail Stores Totals	**218,612**	**61,202**	**742,678**	**105,415**	**132,380**	**86,328**	**736,281**	**935,537**
All Other Outlets	65,843	6,926	209,946	35,404	26,920	8,802	114,671	448,710
Totals All Outlets	**284,455**	**68,127**	**952,624**	**140,819**	**159,300**	**95,130**	**850,952**	**1,384,246**

Type of business	SALINAS	SAN BERNARDINO	SAN BRUNO	SAN CARLOS	SAN CLEMENTE	SAN DIEGO	SAN DIMAS	SAN FERNANDO
Retail Stores								
Apparel stores	24,944	23,924	14,665	7,208	2,607	354,882	5,313	2,556
General merchandise stores	90,623	120,897	42,087	5,130	19,195	532,507	35,198	13,850
Food stores	26,402	24,562	3,852	3,329	12,259	202,531	6,374	3,416
Eating and drinking places	40,872	62,905	20,323	11,876	21,472	629,218	10,822	11,081
Home furnishings and appliances	17,618	26,675	7,750	#	4,098	228,304	4,474	2,051
Building materials	22,198	34,560	#	28,140	#	174,409	#	17,792
Motor vehicles and parts	55,149	70,674	10,551	10,826	3,223	375,947	1,512	9,261
Service stations	49,061	53,149	11,387	5,227	20,435	334,249	10,480	3,881
Other retail stores	36,753	47,758	25,006 #	39,058 #	25,636 #	476,147	17,252 #	5,091
Retail Stores Totals	**363,619**	**465,104**	**135,621**	**110,795**	**108,925**	**3,308,194**	**91,424**	**68,979**
All Other Outlets	110,912	88,522	11,733	63,518	26,466	1,316,170	47,168	13,284
Totals All Outlets	**474,531**	**553,627**	**147,353**	**174,313**	**135,391**	**4,624,364**	**138,592**	**82,263**

Type of business	SAN FRANCISCO	SAN GABRIEL	SAN JOSE	SAN JUAN CAPISTRANO	SAN LEANDRO	SAN LUIS OBISPO	SAN MARCOS	SAN MATEO
Retail Stores								
Apparel stores	375,729	746	194,737	6,325	32,152	19,288	10,253	52,074
General merchandise stores	300,644	1,013	389,500	#	98,174	51,212	49,093	65,621
Food stores	139,020	3,771	103,934	3,433	12,832	13,491	12,703	19,964
Eating and drinking places	680,532	17,810	303,847	13,390	28,613	31,300	27,112	46,633
Home furnishings and appliances	158,955	#	129,014	5,846	8,296	21,985	52,809	23,025
Building materials	86,132	2,024	142,302	4,035	25,313	15,191	27,568	19,323
Motor vehicles and parts	87,735	3,831	222,559	40,639	40,270	38,282	14,740	19,148
Service stations	111,855	10,758	246,771	5,688	21,377	17,120	20,909	27,488
Other retail stores	472,496	19,040 #	264,187	41,257 #	29,951	36,717	22,853	59,160
Retail Stores Totals	**2,413,099**	**58,993**	**1,996,853**	**120,614**	**296,977**	**244,587**	**238,039**	**332,436**
All Other Outlets	1,286,919	17,091	1,029,854	21,984	153,176	46,444	66,691	50,706
Totals All Outlets	**3,700,018**	**76,084**	**3,026,708**	**142,598**	**450,154**	**291,031**	**304,730**	**383,142**

Type of business	SAN RAFAEL	SAN RAMON	SANTA ANA	SANTA BARBARA	SANTA CLARA	SANTA CLARITA	SANTA CRUZ	SANTA FE SPRINGS
Retail Stores								
Apparel stores	7,658	1,565	61,867	47,108	16,902	30,118	10,377	5,001
General merchandise stores	29,685	22,832	85,662	35,456	65,779	131,171	39,741	23,020
Food stores	16,819	13,029	40,557	26,901	18,279	28,626	12,304	4,642
Eating and drinking places	24,257	21,710	80,888	68,163	71,142	67,591	31,814	15,367
Home furnishings and appliances	27,289	6,505	23,209	16,719	28,301	26,511	4,312	4,356
Building materials	44,102	13,189	48,768	23,717	19,369	30,393	5,056	11,966
Motor vehicles and parts	57,866	5,348	106,631	26,228	92,884	93,009	12,046	23,445
Service stations	17,904	18,705	56,027	28,512	29,664	59,910	11,714	15,020
Other retail stores	40,496	21,070	82,186	53,986	52,998	50,926	27,788	27,109
Retail Stores Totals	**266,077**	**123,954**	**585,794**	**326,789**	**395,318**	**518,255**	**155,150**	**129,926**
All Other Outlets	86,666	57,329	299,039	73,943	398,348	124,835	33,390	403,146
Totals All Outlets	**352,743**	**181,283**	**884,833**	**400,733**	**793,666**	**643,090**	**188,540**	**533,073**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA	SANTA MONICA	SANTA ROSA	SANTEE	SEAL BEACH	SEASIDE	SELMA	SIGNAL HILL
Retail Stores								
Apparel stores	9,517	69,171	42,787	6,651	3,890	276	203	111
General merchandise stores	77,440	27,083	132,450	60,280	#	#	14,437	36,543
Food stores	16,012	24,313	37,246	7,448	4,524	2,493	3,104	#
Eating and drinking places	28,693	102,401	55,716	16,448	17,258	7,629	6,781	4,570
Home furnishings and appliances	15,651	29,518	48,312	8,495	6,767	1,477	694	14,832
Building materials	20,851	14,845	35,806	15,107	618	#	#	21,624
Motor vehicles and parts	47,516	99,541	79,040	5,356	#	45,033	18,462	48,704
Service stations	23,901	23,897	48,005	10,545	9,658	4,367	3,693	5,586
Other retail stores	31,070	81,844	78,529	15,563	29,151 #	20,198 #	8,814 #	57,837 #
Retail Stores Totals	**270,652**	**472,614**	**557,891**	**145,893**	**71,868**	**81,471**	**56,188**	**189,808**
All Other Outlets	89,904	161,085	122,711	31,141	41,004	15,482	12,849	45,205
Totals All Outlets	**360,555**	**633,699**	**680,602**	**177,034**	**112,872**	**96,953**	**69,036**	**235,012**

Type of business	SIMI VALLEY	SONOMA	SONORA	SOUTH EL MONTE	SOUTH GATE	SOUTH LAKE TAHOE	SOUTH SAN FRANCISCO	STANTON
Retail Stores								
Apparel stores	14,689	1,737	1,729	234	4,697	5,768	#	749
General merchandise stores	83,073	8,291	#	403	35,047	5,632	#	#
Food stores	21,195	8,162	6,012	3,054	7,494	11,455	10,286	2,809
Eating and drinking places	39,398	9,602	4,405	5,072	15,193	12,670	25,791	10,043
Home furnishings and appliances	14,615	1,427	1,284	2,103	#	1,160	9,118	2,109
Building materials	21,730	#	5,881	7,028	622	4,742	15,951	9,808
Motor vehicles and parts	35,150	2,774	1,971	3,670	20,580	4,822	16,552	7,591
Service stations	31,601	4,610	3,833	16,661	18,344	5,911	17,612	10,572
Other retail stores	29,554	10,516 #	30,562 #	4,154	4,448 #	7,370	89,024 #	11,700 #
Retail Stores Totals	**291,006**	**47,120**	**55,678**	**42,378**	**106,425**	**59,529**	**184,334**	**55,381**
All Other Outlets	61,832	6,062	6,096	44,453	40,272	13,320	103,968	15,232
Totals All Outlets	**352,838**	**53,181**	**61,773**	**86,831**	**146,697**	**72,850**	**288,302**	**70,613**

Type of business	STOCKTON	SUNNYVALE	TEMECULA	THOUSAND OAKS	TORRANCE	TRACY	TRUCKEE	TULARE
Retail Stores								
Apparel stores	38,405	8,736	29,893	47,528	62,824	13,663	2,527	16,194
General merchandise stores	150,687	59,856	121,574	62,022	164,092	54,481	3,183	33,148
Food stores	41,072	16,580	17,197	29,439	24,152	9,939	5,532	10,217
Eating and drinking places	71,272	50,325	52,775	63,584	87,959	24,061	7,030	14,357
Home furnishings and appliances	26,788	35,380	22,581	39,478	67,109	11,000	2,748	2,449
Building materials	50,192	37,332	22,440	24,284	34,249	10,504	10,632	12,832
Motor vehicles and parts	69,738	70,527	76,333	107,394	122,962	32,867	2,795	14,980
Service stations	60,345	27,340	42,747	34,557	47,765	31,825	6,109	19,001
Other retail stores	94,329	42,313	43,756	55,736	103,169	16,547	6,823	8,398
Retail Stores Totals	**602,829**	**348,389**	**429,296**	**464,022**	**714,282**	**204,887**	**47,378**	**131,577**
All Other Outlets	194,120	288,950	137,195	135,447	255,850	33,355	12,352	37,382
Totals All Outlets	**796,949**	**637,339**	**566,492**	**599,468**	**970,131**	**238,242**	**59,730**	**168,959**

Type of business	TURLOCK	TUSTIN	UKIAH	UNION CITY	UPLAND	VACAVILLE	VALLEJO	VENTURA
Retail Stores								
Apparel stores	7,880	18,921	3,785	764	4,313	40,164	10,044	30,046
General merchandise stores	67,542	81,333	27,410	#	44,687	68,975	51,127	73,550
Food stores	10,946	14,928	7,087	7,109	10,604	12,670	14,553	21,120
Eating and drinking places	24,717	42,774	9,450	19,243	22,377	32,068	26,786	51,000
Home furnishings and appliances	6,154	25,343	1,688	#	7,907	19,734	12,288	12,166
Building materials	16,521	15,927	12,456	11,647	24,248	18,494	12,830	27,512
Motor vehicles and parts	20,350	79,054	11,128	2,851	17,861	28,907	36,297	59,293
Service stations	24,627	20,895	6,732	10,316	18,202	24,964	26,163	33,529
Other retail stores	19,416	57,560	11,233	56,658 #	28,539	35,276	20,023	56,286
Retail Stores Totals	**198,153**	**356,735**	**90,969**	**108,588**	**178,738**	**281,253**	**210,113**	**364,502**
All Other Outlets	44,457	78,660	7,909	92,609	47,111	37,149	43,845	91,847
Totals All Outlets	**242,609**	**435,395**	**98,878**	**201,196**	**225,848**	**318,401**	**253,958**	**456,349**

NOTE: Detail may not compute to total due to rounding.

TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

Type of business	VICTORVILLE	VISALIA	VISTA	WALNUT CREEK	WATSONVILLE	WEST COVINA	WEST HOLLYWOOD	WESTMINSTER
Retail Stores								
Apparel stores	18,611	23,348	8,639	56,629	3,798	30,423	20,890	21,481
General merchandise stores	88,496	112,450	62,687	56,242	23,836	66,075	#	80,839
Food stores	17,639	16,332	14,302	15,639	8,444	11,310	20,692	13,367
Eating and drinking places	33,654	44,631	23,826	45,676	14,194	36,331	68,256	26,813
Home furnishings and appliances	22,286	22,402	4,658	19,814	1,936	19,579	34,276	24,032
Building materials	15,962	21,799	29,473	14,145	11,046	#	7,707	18,274
Motor vehicles and parts	64,098	38,541	18,783	71,221	14,024	72,868	#	51,639
Service stations	36,413	22,250	24,911	19,237	11,927	15,498	5,321	27,656
Other retail stores	29,455	42,026	21,391	42,482	9,255	30,301 #	69,952 #	31,497
Retail Stores Totals	**326,615**	**343,778**	**208,671**	**341,084**	**98,460**	**282,384**	**227,094**	**295,598**
All Other Outlets	42,248	126,414	74,762	68,186	34,686	30,815	45,584	31,885
Totals All Outlets	**368,863**	**470,192**	**283,433**	**409,269**	**133,146**	**313,199**	**272,678**	**327,482**

Type of business	WEST SACRAMENTO	WHITTIER	WINDSOR	WOODLAND	YORBA LINDA	YUBA CITY	YUCAIPA	YUCCA VALLEY
Retail Stores								
Apparel stores	267	10,955	219	4,236	1,511	10,143	#	544
General merchandise stores	27,492	37,079	#	52,344	#	62,682	4,731	19,159
Food stores	14,610	12,734	5,058	10,731	8,988	12,269	6,456	6,858
Eating and drinking places	9,593	28,049	6,556	12,938	15,622	21,175	8,295	6,912
Home furnishings and appliances	#	2,404	1,007	2,158	16,562	6,433	660	603
Building materials	16,511	11,703	#	11,538	1,543	16,606	2,570	#
Motor vehicles and parts	9,063	15,660	2,159	14,370	2,692	22,939	4,426	9,609
Service stations	16,314	15,179	5,929	13,173	8,375	9,535	11,876	7,825
Other retail stores	29,787 #	16,756	31,117 #	12,326	57,526 #	22,591	6,678 #	10,590 #
Retail Stores Totals	**123,637**	**150,518**	**52,046**	**133,814**	**112,820**	**184,372**	**45,692**	**62,098**
All Other Outlets	213,833	37,661	24,958	63,278	23,860	34,597	6,172	3,716
Totals All Outlets	**337,470**	**188,179**	**77,004**	**197,092**	**136,679**	**218,969**	**51,864**	**65,814**

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.

NOTE: Detail may not compute to total due to rounding.

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH QUARTER 2008

(Taxable transactions in thousands of dollars)

City	Retail Stores		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	94	8,827	242	26,183
ALBANY	268	43,280	495	52,177
ALTURAS	74	7,530	156	11,555
AMADOR	22	254	32	282
AMERICAN CANYON	111	39,195	310	47,950
ANDERSON	216	43,005	415	52,419
ANGELS CAMP	101	12,119	185	13,905
ARCATA	343	33,082	715	45,044
ARTESIA	368	33,645	561	37,199
ARVIN	84	6,077	129	11,870
ATHERTON	49	605	176	3,083
ATWATER	217	36,651	402	51,474
AVALON	152	9,190	222	10,261
AVENAL	54	3,943	71	4,503
BANNING	217	32,487	435	42,656
BEAUMONT	339	64,458	635	70,482
BELL	332	32,419	579	47,506
BELL GARDENS	323	43,394	609	49,165
BELMONT	251	39,576	624	64,350
BELVEDERE	14	302	72	1,615
BIG BEAR LAKE	306	38,441	511	41,988
BIGGS	8	272	15	292
BISHOP	220	32,450	409	38,272
BLUE LAKE	13	149	34	322
BLYTHE	141	31,759	271	36,008
BRADBURY	4	23	15	48
BRAWLEY	153	28,682	295	45,040
BRISBANE	78	16,933	240	97,143
BUELLTON	101	27,364	249	33,970
CALIFORNIA CITY	77	5,998	137	6,987
CALIMESA	72	10,170	142	11,809
CALIPATRIA	23	1,977	35	2,032
CALISTOGA	119	12,746	251	17,453
CANYON LAKE	92	2,343	215	2,934
CARMEL	359	36,691	609	41,133
CARPINTERIA	188	26,452	521	59,143
CHOWCHILLA	93	14,946	174	20,298
CLAYTON	80	7,981	155	9,014
CLEARLAKE	144	27,788	248	29,301
CLOVERDALE	95	8,913	238	11,586
COALINGA	87	13,526	170	17,674
COLFAX	80	9,346	142	12,431
COLUSA	84	14,834	163	22,382
CORCORAN	85	8,524	157	24,885
CORNING	104	45,781	197	47,945
CORONADO	259	25,597	536	50,354
COTATI	148	25,634	320	34,266
CRESCENT CITY	126	18,057	248	24,736
CUDAHY	168	15,088	441	25,419
DEL MAR	581	16,668	1,019	21,062
DEL REY OAKS	14	6,534	40	7,534
DESERT HOT SPRINGS	146	20,389	287	21,846
DINUBA	192	41,291	354	44,595
DIXON	193	47,640	380	101,422
DORRIS	14	329	23	587
DOS PALOS	55	3,012	96	9,000
DUNSMUIR	43	1,322	74	1,450
EAST PALO ALTO	85	51,030	150	53,425
ESCALON	93	8,359	168	11,625
ETNA	15	878	39	1,009
EXETER	113	10,778	215	13,290
FAIRFAX	133	8,692	313	10,142
FARMERSVILLE	69	7,724	111	8,763
FERNDALE	44	2,773	100	3,215
FILLMORE	122	15,008	239	17,166
FIREBAUGH	54	6,086	93	14,544
FORT BRAGG	210	29,150	401	34,761
FORT JONES	19	2,127	52	2,378
FORTUNA	177	24,536	381	31,945
FOSTER CITY	241	55,145	606	108,687
FOWLER	66	9,837	121	23,590
GALT	852	21,652	1,671	31,648
GONZALES	68	4,334	123	8,542
GRAND TERRACE	95	8,919	182	17,496
GREENFIELD	93	8,743	167	12,543
GRIDLEY	109	17,501	175	20,736
GROVER BEACH	170	16,481	389	22,561
GUADALUPE	44	3,076	75	4,363
GUSTINE	51	3,248	101	4,011
HALF MOON BAY	258	32,674	487	45,242
HAWAIIAN GARDENS	144	12,290	240	14,261
HERCULES	112	18,680	229	26,854
HIDDEN HILLS	17	77	41	353
HIGHLAND	282	31,810	545	34,733
HILLSBOROUGH	50	258	199	1,840
HOLTVILLE	41	2,854	65	6,915
HUGHSON	54	3,313	101	6,507
HURON	51	2,930	69	3,485
IMPERIAL	61	17,304	153	60,652
IMPERIAL BEACH	205	14,542	339	15,640
INDIAN WELLS	70	6,322	174	20,261
IONE	59	1,617	103	3,686
IRWINDALE	204	31,599	606	98,152
ISLETON	30	530	50	2,661
JACKSON	142	12,605	279	14,920
KERMAN	115	14,421	198	16,698
KING CITY	160	15,850	316	21,540
KINGSBURG	108	13,774	208	17,153
LA CANADA-FLINTRIDGE	261	43,520	537	49,358
LAGUNA WOODS	81	16,886	185	18,028
LA HABRA HEIGHTS	26	59	69	845
LAKEPORT	153	24,131	306	26,932
LA PALMA	120	93,956	264	111,980
LARKSPUR	204	37,995	506	44,626
LATHROP	96	37,942	189	54,877
LEMOORE	156	23,976	266	39,472
LINCOLN	289	45,270	622	55,425
LINDSAY	103	9,364	183	12,641
LIVE OAK	49	3,688	71	3,775
LIVINGSTON	88	18,476	122	22,243
LOMA LINDA	138	48,902	303	69,977
LOMITA	325	28,931	593	32,911
LOOMIS	126	10,760	289	20,782
LOS ALTOS HILLS	49	392	165	1,437
LOYALTON	11	746	26	1,116
MAMMOTH LAKES	213	28,055	370	37,071
MARICOPA	7	572	15	750
MARINA	150	43,974	352	46,632
MARYSVILLE	203	30,525	350	39,554
MAYWOOD	205	17,915	356	22,084
MC FARLAND	42	3,689	70	4,674
MENDOTA	81	5,555	107	10,282
MONTAGUE	19	862	51	1,931
MONTE SERENO	17	345	57	457
MORAGA	157	18,555	339	20,648
MORRO BAY	264	24,865	494	28,632
MOUNT SHASTA	175	13,713	319	17,864
NEEDLES	62	7,950	118	8,651
NEVADA CITY	176	11,148	323	19,745
NEWMAN	71	5,801	124	8,113
OAKLEY	180	22,377	372	27,864
OJAI	200	17,336	491	23,976
ORANGE COVE	50	2,591	79	3,129
ORINDA	216	18,323	516	25,758
ORLAND	125	15,836	231	17,631
PACIFICA	334	32,580	702	38,576
PACIFIC GROVE	292	24,402	647	30,984
PALOS VERDES ESTATES	89	1,422	287	4,899
PARADISE	370	31,880	810	35,876
PARLIER	75	4,866	100	6,437

TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FOURTH QUARTER 2008

(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
PATTERSON	140	21,983	239	26,281	SOLEDAD	102	9,686	176	10,473
PIEDMONT	61	3,186	176	3,751	SOLVANG	193	16,772	357	22,581
PISMO BEACH	250	41,911	414	45,036	SOUTH PASADENA	346	33,887	651	40,826
PLYMOUTH	36	2,272	69	2,727	SUISUN	158	20,097	319	21,517
POINT ARENA	26	981	43	1,164	SUSANVILLE	134	29,649	276	32,470
PORT HUENEME	124	17,798	291	19,315	SUTTER CREEK	91	3,104	178	3,891
PORTOLA	61	3,273	109	4,058	TAFT	140	21,279	244	41,004
PORTOLA VALLEY	39	1,960	127	3,141	TEHACHAPI	209	28,918	373	32,234
RANCHO PALOS VERDES	270	17,539	638	25,348	TEHAMA	2	#	5	8 #
REEDLEY	210	24,944	413	31,533	TEMPLE CITY	371	32,964	700	37,435
RIO DELL	22	2,054	55	2,289	TIBURON	115	8,466	316	11,594
RIO VISTA	73	11,725	179	22,257	TRINIDAD	15	1,487	40	1,565
RIPON	118	35,716	235	45,089	TULELAKE	12	499	20	2,866
RIVERBANK	163	50,554	274	54,979	TWENTYNINE PALMS	158	20,063	285	22,114
ROLLING HILLS	9	5	38	125	VERNON	180	13,329	926	106,515
ROLLING HILLS ESTATES	193	30,148	363	34,783	VILLA PARK	47	2,563	136	2,864
ROSS	26	475	85	1,176	WALNUT	470	28,675	1,104	38,770
ST. HELENA	199	31,459	469	46,842	WASCO	135	16,072	209	20,243
SAN ANSELMO	260	20,898	656	24,969	WATERFORD	59	5,074	92	7,558
SAND CITY	56	50,746	132	58,707	WEED	64	10,355	117	10,969
SANGER	200	29,612	361	37,395	WESTLAKE VILLAGE	270	58,537	690	75,227
SAN JACINTO	279	40,107	571	45,674	WESTMORLAND	13	3,113	20	6,160
SAN JOAQUIN	23	1,370	33	5,926	WHEATLAND	29	2,071	52	2,185
SAN JUAN BAUTISTA	116	1,697	180	2,027	WILDOMAR	145	21,944	276	23,983
SAN MARINO	138	9,470	323	11,674	WILLIAMS	56	9,804	92	10,785
SAN PABLO	263	31,514	423	36,285	WILLITS	165	23,898	303	29,980
SANTA PAULA	202	27,677	495	41,950	WILLOWS	94	17,036	182	23,502
SARATOGA	250	16,938	635	21,479	WINTERS	63	5,842	125	6,966
SAUSALITO	356	26,836	791	33,406	WOODLAKE	48	3,913	81	9,093
SCOTTS VALLEY	219	32,456	499	42,709	WOODSIDE	58	8,141	192	10,667
SEBASTOPOL	251	28,242	541	34,920	YOUNTVILLE	54	13,932	124	15,445
SHAFTER	115	28,959	215	152,569	YREKA	188	32,277	387	38,905
SHASTA LAKE	82	5,867	193	9,855					
SIERRA MADRE	163	4,862	326	6,240					
SOLANA BEACH	360	43,523	762	58,870					

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

NOTE: Detail may not compute to total due to rounding.

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 37,883,992 for 2008 and 38,292,687 for 2009.

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

Business Code	Table 3	Table 5
01	Women's Apparel	Apparel Stores
02	Men's Apparel	Apparel Stores
03	Family Apparel	Apparel Stores
04	Shoes	Apparel Stores
05,07,09	General Merchandise Stores	General Merchandise Stores
27	Drug Stores	General Merchandise Stores
34	Supermarkets	Food Stores
20,21,33	All Other Food Stores	Food Stores
24	Limited-service Restaurants	Eating and Drinking Places
35,36	Full-service Restaurants, Drinking Places	Eating and Drinking Places
30	Household and Home Furnishings	Home Furnishings and Appliances
31	Household Appliance Dealers	Home Furnishings and Appliances
50,51,52,53	Building Materials	Building Materials
60	New Motor Vehicle Dealers	Motor Vehicles and Parts
64	Used Motor Vehicle Dealers	Motor Vehicles and Parts
61	Automotive Supplies and Parts	Motor Vehicles and Parts
63,66,67	RV and All Other Vehicles	Motor Vehicles and Parts
62	Service Stations	Service Stations
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	Book Stores	Other Retail Stores
17	Jewelry	Other Retail Stores
18	Office Supplies, Computer Stores	Other Retail Stores
22	Packaged Liquor Stores	Other Retail Stores
32	Second-hand Merchandise	Other Retail Stores
41	Farm and Garden Supply Stores	Other Retail Stores
46	Fuel and Ice Dealers	Other Retail Stores
19,25,26,40	Miscellaneous Retail	Other Retail Stores
70-79	Business and Personal Services	All Other Outlets
28,29,55-58 82-99	All Other Outlets	All Other Outlets