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

*2014 Third Quarter*

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

The following factors should be considered when using these data:

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

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

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# TAXABLE SALES IN CALIFORNIA

## THIRD QUARTER 2014

California taxable sales increased 5.7 percent in the third quarter of 2014, very close to the 5.6 percent growth in the second quarter.<sup>1</sup> Third quarter 2014 taxable sales totaled \$155.9 billion, \$8.4 billion more than taxable sales in the third quarter of 2013. Taxable sales rose faster than the 5.0 percent gain in California personal income in the third quarter.

In constant dollar terms, third quarter 2014 taxable sales rose 5.6 percent, 0.1 percent slower than unadjusted growth. The California Taxable Sales Deflator, which measures the rate of change of all taxable sales in the state, was essentially unchanged compared to the same quarter of 2013. The California Consumer Price Index, which measures price changes of both taxable goods and nontaxable goods and services, grew much faster, 2.2 percent.

Taxable sales made by Retail Stores and Food Services grew at 5.2 percent, accounting for 67.8 percent of total taxable sales in the third quarter of 2014. Nonretail Outlets (all other outlets) grew at 6.8 percent, and comprised the remaining 32.2 percent. Nonretail taxable sales include items such as business equipment and construction materials.

Motor Vehicles and Parts had more taxable sales than any other retail business, \$19.1 billion, followed by Food Services and Drinking Places at \$17.4 billion. The next largest retail business was Gasoline Stations, at \$14.9 billion.

Sales made by Food Services and Drinking Places and Motor Vehicles Dealers had faster than average growth rates, 8.7 and 7.2 percent. Taxable sales at Gasoline Stations rose 1.3 percent, less than average growth. Gas station sales were held down by weak gas prices; gas prices declined 0.8 percent. Sales at General Merchandise Stores also grew slower than average, 2.6 percent.

Regionally, growth was fastest in the San Francisco Bay Area, 7.0 percent. Of the Bay Area counties, growth was strongest in Santa Clara (7.8 percent), San Francisco (7.6 percent), and Alameda (7.3 percent). Southern California had 5.7 percent growth, matching the statewide average.

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<sup>1</sup> The U.S. Office of Management and Budget updates the North American Industry Classification System (NAICS) codes every five years. Beginning with the first quarter of 2014, taxable sales statistics were compiled by using 2012 NAICS codes in place of the 2007 codes. There are some minor changes in "Type of Business" categories shown in Tables 1 and 3 in the updated codes. Under "Food Services and Drinking Places" the order of detailed categories changed.

**TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

2012 NAICS	Type of business	Number of permits on July 1, 2014	Taxable transactions			Per capita taxable transactions a/	
			Amount (in thousands)	Percent of total	Percent change from year to year	2014	2013
<b>Retail and Food Services</b>							
<b>441</b>	<b>Motor Vehicle and Parts Dealers</b>	<b>31,278</b>	<b>19,060,335</b>	<b>12.22</b>	<b>7.2</b>	<b>495.08</b>	<b>465.70</b>
44111	New Car Dealers	2,478	14,427,702	9.25	7.4	374.75	352.04
44112	Used Car Dealers	7,265	1,926,584	1.24	12.2	50.04	45.00
4412	Other Motor Vehicle Dealers	2,780	896,028	.57	6.9	23.27	21.97
4413	Auto. Parts, Accessories and Tire Stores	18,755	1,810,021	1.16	1.6	47.01	46.68
<b>442</b>	<b>Furniture and Home Furnishings Stores</b>	<b>16,283</b>	<b>2,937,925</b>	<b>1.88</b>	<b>8.4</b>	<b>76.31</b>	<b>71.03</b>
4421	Furniture Stores	7,496	1,898,180	1.22	10.6	49.30	44.98
4422	Home Furnishings Stores	8,787	1,039,745	.67	4.6	27.01	26.05
<b>443</b>	<b>Electronics and Appliance Stores</b>	<b>21,345</b>	<b>3,629,465</b>	<b>2.33</b>	<b>4.1</b>	<b>94.27</b>	<b>91.36</b>
<b>444</b>	<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>15,551</b>	<b>7,947,958</b>	<b>5.10</b>	<b>4.0</b>	<b>206.44</b>	<b>200.31</b>
4441	Building Material and Supplies Dealers	10,574	7,226,766	4.63	4.2	187.71	181.74
4442	Lawn and Garden Equip. and Supplies Stores	4,977	721,192	.46	1.8	18.73	18.57
<b>445</b>	<b>Food and Beverage Stores</b>	<b>31,014</b>	<b>6,640,962</b>	<b>4.26</b>	<b>5.3</b>	<b>172.50</b>	<b>165.26</b>
44511	Supermarkets and Other Grocery Stores	10,935	4,659,450	2.99	3.8	121.03	117.57
44512	Convenience Stores	5,536	759,717	.49	9.3	19.73	18.21
4452	Specialty Food Stores	7,850	235,615	.15	13.8	6.12	5.42
4453	Beer, Wine, and Liquor Stores	6,693	986,180	.63	7.4	25.62	24.05
<b>446</b>	<b>Health and Personal Care Stores</b>	<b>22,318</b>	<b>2,792,398</b>	<b>1.79</b>	<b>2.5</b>	<b>72.53</b>	<b>71.36</b>
44611	Pharmacies and Drug Stores	5,593	1,625,860	1.04	0.1	42.23	42.54
44612-44619	Health and Personal Care Stores	16,725	1,166,538	.75	6.0	30.30	28.82
<b>447</b>	<b>Gasoline Stations</b>	<b>9,797</b>	<b>14,905,207</b>	<b>9.56</b>	<b>1.3</b>	<b>387.15</b>	<b>385.44</b>
<b>448</b>	<b>Clothing and Clothing Accessories Stores</b>	<b>59,174</b>	<b>8,891,938</b>	<b>5.70</b>	<b>6.4</b>	<b>230.96</b>	<b>218.94</b>
4481	Clothing Stores	42,638	7,061,056	4.53	6.5	183.41	173.71
4482	Shoe Stores	4,836	969,493	.62	7.0	25.18	23.75
4483	Jewelry, Luggage, and Leather Goods Stores	11,700	861,390	.55	5.1	22.37	21.48
<b>451</b>	<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>23,946</b>	<b>2,735,070</b>	<b>1.75</b>	<b>0.3</b>	<b>71.04</b>	<b>71.48</b>
45111	Sporting Goods Stores	8,782	1,299,359	.83	3.4	33.75	32.91
45112-45114	Hobby, Toy and Musical Instrument Stores	7,270	883,917	.57	4.1	22.96	22.24
4512	Book Stores and News Dealers	7,894	551,795	.35	-11.4	14.33	16.33
<b>452</b>	<b>General Merchandise Stores</b>	<b>14,366</b>	<b>12,166,333</b>	<b>7.80</b>	<b>2.6</b>	<b>316.01</b>	<b>310.77</b>
<b>453</b>	<b>Miscellaneous Store Retailers</b>	<b>108,378</b>	<b>4,651,083</b>	<b>2.98</b>	<b>3.0</b>	<b>120.81</b>	<b>118.31</b>
4531	Florists	4,504	109,701	.07	9.0	2.85	2.64
45321	Office Supplies and Stationery Stores	2,141	1,063,720	.68	0.8	27.63	27.66
45322	Gift, Novelty, and Souvenir Stores	16,433	393,775	.25	2.4	10.23	10.08
4533	Used Merchandise Stores	13,498	213,228	.14	2.8	5.54	5.44
4539	Other Miscellaneous Store Retailers	71,802	2,870,659	1.84	3.8	74.56	72.50
<b>454</b>	<b>Nonstore Retailers</b>	<b>233,431</b>	<b>1,964,429</b>	<b>1.26</b>	<b>14.5</b>	<b>51.02</b>	<b>44.97</b>
<b>722</b>	<b>Food Services and Drinking Places</b>	<b>99,340</b>	<b>17,383,956</b>	<b>11.15</b>	<b>8.7</b>	<b>451.54</b>	<b>419.15</b>
7223	Special Food Services	12,304	788,097	.51	18.1	20.47	17.48
7224	Drinking Places (Alcoholic Beverages)	2,887	355,551	.23	8.7	9.24	8.57
722511	Full-Service Restaurants	33,215	8,853,047	5.68	10.4	229.95	210.21
722513-722515	Limited-Service Eating Places	50,934	7,387,260	4.74	5.8	191.88	182.89
<b>Total Retail and Food Services</b>		<b>686,221</b>	<b>105,707,059</b>	<b>67.79</b>	<b>5.2</b>	<b>2,745.68</b>	<b>2,634.06</b>
<b>All Other Outlets</b>							
11	Agriculture, Forestry, Fishing and Hunting	1,958	228,220	.15	13.2	5.93	5.28
21	Mining, Quarrying, and Oil and Gas Extraction	404	224,227	.14	-19.2	5.82	7.27
22	Utilities	609	215,765	.14	85.0	5.60	3.06
23	Construction	14,620	2,895,029	1.86	5.6	75.20	71.85
31 - 33	Manufacturing	51,936	10,146,983	6.51	3.0	263.56	258.07
42	Wholesale Trade	87,735	19,154,799	12.28	10.3	497.54	454.92
48 - 49	Transportation and Warehousing	3,537	417,430	.27	8.9	10.84	10.04
51	Information	6,288	2,524,053	1.62	5.9	65.56	62.44
52	Finance and Insurance	2,789	401,532	.26	-8.9	10.43	11.55
53	Real Estate and Rental and Leasing	18,814	5,445,224	3.49	10.8	141.44	128.79
54	Professional, Scientific, and Technical Services	32,303	1,354,567	.87	-3.2	35.18	36.66
55	Management of Companies and Enterprises	103	11,296	.01	139.6	0.29	0.12
56	Adm. and Support and Waste Mgmt. and Remediation	12,937	673,893	.43	13.7	17.50	15.52
61	Educational Services	7,176	299,505	.19	3.0	7.78	7.62
62	Health Care and Social Assistance	6,874	295,677	.19	0.0	7.68	7.75
71	Arts, Entertainment, and Recreation	5,909	814,604	.52	3.2	21.16	20.69
721	Accommodation	2,438	992,226	.64	5.2	25.77	24.72
81	Other Services (except Public Administration)	59,596	2,066,180	1.33	2.4	53.67	52.87
92	Public Administration	1,389	140,038	.09	-8.0	3.64	3.99
Others	Others	171	1,917,961	1.23	2.0	49.82	49.28
<b>Total All Other Outlets</b>		<b>317,586</b>	<b>50,219,211</b>	<b>32.21</b>	<b>6.8</b>	<b>1,304.42</b>	<b>1,232.49</b>
<b>Total All Outlets</b>		<b>1,003,807</b>	<b>155,926,270</b>	<b>100.00</b>	<b>5.7</b>	<b>4,050.10</b>	<b>3,866.55</b>
<b>Historical Data</b>							
Comparable data for total all outlets:							
	2009	953,851	115,541,195		-15.0	3,116.23	
	2010	978,047	121,329,849		5.0	3,251.99	
	2011	969,643	131,976,723		8.8	3,512.81	
	2012	978,289	139,986,450		6.1	3,696.75	
	2013	981,756	147,563,234		5.4	3,866.55	

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

**TABLE 2. TAXABLE SALES, BY COUNTY, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of July 1, 2014			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	38,709	2,037	40,746	\$6,031,077	\$220,168	\$976,485	\$7,227,730	7.3
Alpine	--	76	76	--	2,028	9,641	11,670	110.4
Amador	674	708	1,382	32,106	59,763	13,814	105,683	4.8
Butte	4,719	1,790	6,509	587,325	85,668	90,598	763,591	4.9
Calaveras	194	1,325	1,519	16,307	55,579	16,166	88,051	3.6
Colusa	344	233	577	42,869	42,164	9,517	94,549	2.7
Contra Costa	18,881	2,669	21,550	3,055,647	237,897	515,372	3,808,917	5.3
Del Norte	251	282	533	27,071	24,515	13,239	64,825	0.5
El Dorado	1,644	4,330	5,974	200,364	243,040	83,341	526,746	4.3
Fresno	15,414	2,890	18,304	2,632,617	395,196	366,814	3,394,627	4.7
Glenn	525	301	826	55,928	19,729	12,163	87,821	3.4
Humboldt	2,836	1,870	4,706	327,246	126,077	51,338	504,661	3.7
Imperial	2,843	423	3,266	442,092	68,556	71,668	582,316	-26.6
Inyo	406	350	756	45,803	34,376	13,298	93,478	8.0
Kern	10,922	5,414	16,336	2,261,203	1,153,683	525,652	3,940,538	5.2
Kings	1,719	379	2,098	278,329	105,801	56,640	440,769	14.5
Lake	599	1,180	1,779	57,785	59,667	18,866	136,318	0.0
Lassen	307	315	622	33,999	21,791	19,908	75,698	8.7
Los Angeles	256,952	15,781	272,733	31,495,702	1,516,989	4,072,001	37,084,691	5.9
Madera	1,252	1,495	2,747	208,601	128,259	57,777	394,637	4.2
Marin	8,658	1,614	10,272	992,959	86,042	149,240	1,228,241	5.6
Mariposa	--	654	654	--	55,269	5,238	60,507	5.1
Mendocino	1,544	2,188	3,732	178,158	139,126	40,087	357,372	2.6
Merced	2,712	946	3,658	443,993	174,048	92,876	710,917	3.8
Modoc	149	181	330	11,730	5,334	8,132	25,197	-4.9
Mono	402	218	620	44,148	20,087	12,864	77,098	5.0
Monterey	7,596	2,939	10,535	1,257,276	268,919	162,697	1,688,892	5.2
Napa	4,086	1,870	5,956	514,779	211,108	89,670	815,558	5.1
Nevada	2,095	2,037	4,132	224,839	54,408	55,741	334,988	5.2
Orange	95,859	2,084	97,943	13,367,474	191,464	1,570,667	15,129,604	4.0
Placer	8,265	3,484	11,749	1,538,704	347,150	217,284	2,103,138	5.6
Plumas	93	1,063	1,156	4,532	40,778	15,882	61,192	-0.5
Riverside	43,589	4,864	48,453	6,230,227	701,353	821,690	7,753,270	7.0
Sacramento	21,221	10,922	32,143	2,995,831	1,668,039	673,483	5,337,352	5.4
San Benito	939	374	1,313	85,498	55,557	21,049	162,104	-0.7
San Bernardino	43,392	4,957	48,349	6,868,619	533,046	887,366	8,289,031	7.6
San Diego	75,415	11,256	86,671	11,292,700	573,376	1,528,934	13,395,010	4.9
San Francisco	28,196	--	28,196	4,694,884	--	--	4,694,884	7.6
San Joaquin	10,326	2,539	12,865	1,864,838	390,411	330,978	2,586,226	7.7
San Luis Obispo	6,589	3,597	10,186	853,787	363,061	129,030	1,345,878	8.3
San Mateo	18,297	1,702	19,999	2,899,267	479,486	526,765	3,905,518	6.6
Santa Barbara	10,102	2,887	12,989	1,328,946	168,171	199,105	1,696,222	5.0
Santa Clara	44,222	1,630	45,852	8,513,075	113,478	1,480,698	10,107,251	7.8
Santa Cruz	4,738	3,997	8,735	558,099	233,049	95,302	886,450	2.6
Shasta	4,537	2,367	6,904	563,431	92,949	78,778	735,158	1.4
Sierra	21	100	121	853	2,563	1,854	5,270	-6.0
Siskiyou	1,354	720	2,074	106,888	22,426	29,569	158,884	3.8
Solano	7,752	454	8,206	1,479,390	48,838	191,354	1,719,582	6.8
Sonoma	12,257	5,922	18,179	1,602,400	376,653	233,100	2,212,153	6.4
Stanislaus	7,647	2,252	9,899	1,356,531	446,327	219,670	2,022,528	3.4
Sutter	1,539	429	1,968	275,561	78,311	37,832	391,705	6.8
Tehama	881	868	1,749	151,686	28,996	19,341	200,022	0.6
Trinity	--	651	651	--	24,302	4,296	28,598	-1.2
Tulare	6,094	2,257	8,351	1,158,147	193,813	166,067	1,518,027	5.9
Tuolumne	602	1,311	1,913	59,130	86,648	20,885	166,664	2.8
Ventura	20,933	1,918	22,851	2,923,485	134,011	334,278	3,391,774	5.6
Yolo	3,564	555	4,119	762,173	84,562	132,870	979,605	2.4
Yuba	416	829	1,245	46,566	64,098	22,245	132,910	2.2
Statewide	--	--	6,050	--	--	84,177	84,177	26.5
<b>TOTAL</b>	<b>865,273</b>	<b>132,484</b>	<b>1,003,807</b>	<b>\$125,082,675</b>	<b>\$13,158,203</b>	<b>\$17,685,393</b>	<b>\$155,926,270</b>	<b>5.7</b>
<b>HISTORICAL DATA</b>								
2009	816,204	130,561	953,851	94,252,832	9,718,380	11,569,983	115,541,195	-15.0
2010	838,775	132,198	978,047	98,318,310	10,173,848	12,837,691	121,329,849	5.0
2011	832,839	129,845	969,643	106,731,865	11,468,390	13,776,468	131,976,723	8.8
2012	844,006	127,725	978,289	113,203,192	12,218,072	14,565,186	139,986,450	6.1
2013	845,343	130,224	981,756	118,676,014	12,721,002	16,166,218	147,563,234	5.4

Footnotes on page 33

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(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
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>1,168</b>	<b>921,785</b>	<b>210</b>	<b>78,390</b>	<b>707</b>	<b>537,970</b>	<b>175</b>	<b>56,769</b>
New Car Dealers	133	770,196	15	55,203	73	440,137	9	41,272
Used Car Dealers	342	62,073	41	5,045	210	43,108	31	4,098
Other Motor Vehicle Dealers	99	28,095	22	3,978	60	10,832	24	988
Auto. Parts, Accessories and Tire Stores	594	61,421	132	14,164	364	43,892	111	10,412
<b>Furniture and Home Furnishings Stores</b>	<b>681</b>	<b>147,450</b>	<b>96</b>	<b>12,600</b>	<b>404</b>	<b>71,965</b>	<b>78</b>	<b>6,170</b>
Furniture Stores	324	104,863	33	6,691	191	39,857	14	1,127
Home Furnishings Stores	357	42,586	63	5,909	213	32,108	64	5,043
<b>Electronics and Appliance Stores</b>	<b>971</b>	<b>161,171</b>	<b>117</b>	<b>16,698</b>	<b>429</b>	<b>88,879</b>	<b>82</b>	<b>4,402</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>566</b>	<b>371,480</b>	<b>162</b>	<b>61,242</b>	<b>367</b>	<b>235,012</b>	<b>128</b>	<b>35,997</b>
Building Material and Supplies Dealers	435	347,573	96	50,765	270	210,192	78	31,126
Lawn and Garden Equip. and Supplies Stores	131	23,907	66	10,477	97	24,820	50	4,872
<b>Food and Beverage Stores</b>	<b>1,410</b>	<b>264,865</b>	<b>164</b>	<b>40,759</b>	<b>648</b>	<b>190,493</b>	<b>163</b>	<b>42,366</b>
Supermarkets and Other Grocery Stores	502	176,210	71	31,543	250	137,989	50	35,801
Convenience Stores	230	23,866	27	3,303	128	18,693	18	2,424
Specialty Food Stores	352	10,976	38	793	144	6,801	40	1,150
Beer, Wine, and Liquor Stores	326	53,813	28	5,120	126	27,009	55	2,991
<b>Health and Personal Care Stores</b>	<b>723</b>	<b>117,699</b>	<b>124</b>	<b>12,906</b>	<b>484</b>	<b>73,994</b>	<b>104</b>	<b>12,951</b>
Pharmacies and Drug Stores	164	71,782	38	9,816	107	51,460	26	10,732
Health and Personal Care Stores	559	45,917	86	3,090	377	22,534	78	2,219
<b>Gasoline Stations</b>	<b>410</b>	<b>574,125</b>	<b>83</b>	<b>80,200</b>	<b>292</b>	<b>429,515</b>	<b>56</b>	<b>74,085</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>2,174</b>	<b>349,509</b>	<b>261</b>	<b>29,171</b>	<b>1,165</b>	<b>203,342</b>	<b>279</b>	<b>16,528</b>
Clothing Stores	1,501	275,964	178	24,076	793	167,996	198	15,738 #
Shoe Stores	164	46,791	22	3,538	81	18,599	1	#
Jewelry, Luggage, and Leather Goods Stores	509	26,754	61	1,557	291	16,748	80	790
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>977</b>	<b>128,348</b>	<b>202</b>	<b>19,714</b>	<b>549</b>	<b>71,271</b>	<b>184</b>	<b>8,182</b>
Sporting Goods Stores	264	59,393	107	8,846	186	32,731	92	6,433
Hobby, Toy and Musical Instrument Stores	292	41,326	48	4,808	168	29,323	40	912
Book Stores and News Dealers	421	27,628	47	6,060	195	9,217	52	836
<b>General Merchandise Stores</b>	<b>476</b>	<b>472,263</b>	<b>68</b>	<b>81,150</b>	<b>231</b>	<b>356,533</b>	<b>67</b>	<b>28,630</b>
<b>Miscellaneous Store Retailers</b>	<b>4,813</b>	<b>242,042</b>	<b>836</b>	<b>27,253</b>	<b>2,733</b>	<b>112,994</b>	<b>880</b>	<b>17,508</b>
Florists	181	3,663	22	272	108	2,151	27	212
Office Supplies and Stationery Stores	78	80,264	9	2,931	45	18,278	9	2,050
Gift, Novelty, and Souvenir Stores	543	10,665	151	1,771	293	5,193	239	3,286
Used Merchandise Stores	538	10,235	160	1,903	194	4,258	79	796
Other Miscellaneous Store Retailers	3,473	137,215	494	20,376	2,093	83,114	526	11,164
<b>Nonstore Retailers</b>	<b>8,013</b>	<b>78,479</b>	<b>1,825</b>	<b>9,202</b>	<b>4,368</b>	<b>47,364</b>	<b>1,637</b>	<b>11,531</b>
<b>Food Services and Drinking Places</b>	<b>4,770</b>	<b>688,458</b>	<b>586</b>	<b>68,862</b>	<b>2,280</b>	<b>373,877</b>	<b>487</b>	<b>66,991</b>
Special Food Services	712	34,517	95	1,675	281	8,555	43	1,296
Drinking Places (Alcoholic Beverages)	148	20,244	28	2,926	75	11,097	12	735
Full-Service Restaurants	1,471	332,702	203	31,826	757	188,919	199	41,115
Limited-Service Eating Places	2,439	300,994	260	32,434	1,167	165,307	233	23,845
<b>Total Retail and Food Services</b>	<b>27,152</b>	<b>4,517,673</b>	<b>4,734</b>	<b>538,147</b>	<b>14,657</b>	<b>2,793,210</b>	<b>4,320</b>	<b>382,112</b>
<b>All Other Outlets</b>	<b>13,594</b>	<b>2,710,058</b>	<b>1,775</b>	<b>225,444</b>	<b>6,893</b>	<b>1,015,707</b>	<b>1,654</b>	<b>144,634</b>
<b>Total All Outlets</b>	<b>40,746</b>	<b>7,227,730</b>	<b>6,509</b>	<b>763,591</b>	<b>21,550</b>	<b>3,808,917</b>	<b>5,974</b>	<b>526,746</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	38,663	5,148,605	5,840	597,952	21,395	3,002,397	5,592	401,561
2010	40,348	5,480,968	5,961	635,716	21,784	3,009,628	5,702	415,653
2011	38,577	5,971,577	5,917	660,767	21,153	3,248,263	5,589	449,433
2012	39,706	6,360,790	6,052	683,276	21,504	3,428,582	5,627	465,307
2013	40,662	6,736,202	6,322	728,200	21,449	3,616,331	5,783	505,202

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(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
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>949</b>	<b>489,785</b>	<b>111</b>	<b>57,619</b>	<b>145</b>	<b>59,912</b>	<b>719</b>	<b>410,683</b>
New Car Dealers	68	312,202	11	32,946	9	41,330	50	281,613
Used Car Dealers	272	89,853	25	8,243	22	5,708 #	154	52,183
Other Motor Vehicle Dealers	64	28,051	8	2,426	12	#	46	22,780
Auto. Parts, Accessories and Tire Stores	545	59,680	67	14,004	102	12,874	469	54,107
<b>Furniture and Home Furnishings Stores</b>	<b>299</b>	<b>51,809</b>	<b>43</b>	<b>5,876</b>	<b>39</b>	<b>2,237</b>	<b>216</b>	<b>144,911</b>
Furniture Stores	172	37,231	16	2,976	18	753	113	#
Home Furnishings Stores	127	14,579	27	2,900	21	1,484	103	144,911 #
<b>Electronics and Appliance Stores</b>	<b>436</b>	<b>51,664</b>	<b>68</b>	<b>7,002</b>	<b>65</b>	<b>9,187</b>	<b>275</b>	<b>41,318</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>368</b>	<b>190,598</b>	<b>149</b>	<b>54,684</b>	<b>88</b>	<b>23,728</b>	<b>291</b>	<b>160,096</b>
Building Material and Supplies Dealers	226	141,568	80	38,934	57	18,562	191	160,096 #
Lawn and Garden Equip. and Supplies Stores	142	49,030	69	15,750	31	5,166	100	#
<b>Food and Beverage Stores</b>	<b>769</b>	<b>163,767</b>	<b>123</b>	<b>34,702</b>	<b>112</b>	<b>16,385</b>	<b>638</b>	<b>140,225</b>
Supermarkets and Other Grocery Stores	345	123,060	65	29,849	54	11,298	340	110,113
Convenience Stores	148	16,517	20	963	27	3,711	134	18,444
Specialty Food Stores	123	2,347	21	577	22	486	84	2,358
Beer, Wine, and Liquor Stores	153	21,843	17	3,312	9	889	80	9,311
<b>Health and Personal Care Stores</b>	<b>373</b>	<b>50,814</b>	<b>73</b>	<b>10,808</b>	<b>65</b>	<b>5,111</b>	<b>330</b>	<b>41,204</b>
Pharmacies and Drug Stores	122	31,394	32	8,804	23	2,391	124	27,555
Health and Personal Care Stores	251	19,420	41	2,004	42	2,719	206	13,648
<b>Gasoline Stations</b>	<b>338</b>	<b>347,397</b>	<b>68</b>	<b>53,486</b>	<b>62</b>	<b>61,739</b>	<b>339</b>	<b>473,934</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>1,161</b>	<b>131,286</b>	<b>194</b>	<b>13,768</b>	<b>334</b>	<b>43,138</b>	<b>667</b>	<b>106,716</b>
Clothing Stores	895	105,035	141	10,437	264	35,503	474	78,658
Shoe Stores	86	17,350	10	1,893	43	5,758	71	19,398
Jewelry, Luggage, and Leather Goods Stores	180	8,901	43	1,438	27	1,877	122	8,660
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>446</b>	<b>55,304</b>	<b>127</b>	<b>13,302</b>	<b>58</b>	<b>5,353</b>	<b>368</b>	<b>36,590</b>
Sporting Goods Stores	168	19,568	47	6,679	20	1,577	162	13,722
Hobby, Toy and Musical Instrument Stores	146	17,476	42	2,908	32	2,781	111	15,145
Book Stores and News Dealers	132	18,261	38	3,715	6	995	95	7,723
<b>General Merchandise Stores</b>	<b>316</b>	<b>323,652</b>	<b>36</b>	<b>50,048</b>	<b>83</b>	<b>92,078</b>	<b>252</b>	<b>263,216</b>
<b>Miscellaneous Store Retailers</b>	<b>1,873</b>	<b>92,102</b>	<b>590</b>	<b>17,883</b>	<b>368</b>	<b>7,795</b>	<b>1,526</b>	<b>74,949</b>
Florists	67	1,947	14	#	12	162	65	1,560
Office Supplies and Stationery Stores	39	21,093	5	1,985	9	1,508	27	15,572
Gift, Novelty, and Souvenir Stores	344	6,930	112	2,529	31	912	191	3,102
Used Merchandise Stores	414	3,684	64	2,507	178	641	224	2,414
Other Miscellaneous Store Retailers	1,009	58,449	395	10,862 #	138	4,572	1,019	52,301
<b>Nonstore Retailers</b>	<b>2,869</b>	<b>29,655</b>	<b>1,425</b>	<b>5,953</b>	<b>554</b>	<b>3,640</b>	<b>4,205</b>	<b>27,597</b>
<b>Food Services and Drinking Places</b>	<b>2,071</b>	<b>287,851</b>	<b>433</b>	<b>46,648</b>	<b>320</b>	<b>42,425</b>	<b>1,693</b>	<b>259,018</b>
Special Food Services	235	3,926	81	1,216	38	45	187	4,152
Drinking Places (Alcoholic Beverages)	58	3,250	23	2,063	17	413	63	3,662
Full-Service Restaurants	680	129,181	163	26,058	89	14,593	569	106,887
Limited-Service Eating Places	1,098	151,494	166	17,311	176	27,373	874	144,317
<b>Total Retail and Food Services</b>	<b>12,268</b>	<b>2,265,685</b>	<b>3,440</b>	<b>371,779</b>	<b>2,293</b>	<b>372,729</b>	<b>11,519</b>	<b>2,180,457</b>
<b>All Other Outlets</b>	<b>6,036</b>	<b>1,128,941</b>	<b>1,266</b>	<b>132,882</b>	<b>973</b>	<b>209,587</b>	<b>4,817</b>	<b>1,760,081</b>
<b>Total All Outlets</b>	<b>18,304</b>	<b>3,394,627</b>	<b>4,706</b>	<b>504,661</b>	<b>3,266</b>	<b>582,316</b>	<b>16,336</b>	<b>3,940,538</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	19,004	2,537,448	4,532	415,336	3,432	409,312	15,331	2,467,690
2010	19,350	2,609,629	4,642	440,529	3,432	461,739	15,845	2,726,839
2011	19,238	2,857,973	4,491	456,742	3,390	507,458	15,691	3,451,419
2012	19,164	3,039,575	4,499	468,904	3,288	531,549	15,812	3,570,209
2013	18,112	3,242,745	4,600	486,623	3,239	793,234	16,077	3,746,685

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(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
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>100</b>	<b>52,153</b>	<b>8,027</b>	<b>4,287,048</b>	<b>167</b>	<b>196,295</b>	<b>82</b>	<b>37,419</b>
New Car Dealers	9	40,141	544	3,401,689	37	170,874	6	24,792
Used Car Dealers	21	3,306 #	1,749	373,940	35	11,111	11	1,277
Other Motor Vehicle Dealers	5	#	407	120,963	26	5,051	11	3,191
Auto. Parts, Accessories and Tire Stores	65	8,706	5,327	390,457	69	9,258	54	8,159
<b>Furniture and Home Furnishings Stores</b>	<b>28</b>	<b>2,766</b>	<b>4,485</b>	<b>701,426</b>	<b>197</b>	<b>30,205</b>	<b>41</b>	<b>3,438</b>
Furniture Stores	21	2,222	2,256	456,754	92	13,635	18	1,946
Home Furnishings Stores	7	544	2,229	244,672	105	16,569	23	1,492
<b>Electronics and Appliance Stores</b>	<b>35</b>	<b>1,957</b>	<b>6,108</b>	<b>994,597</b>	<b>159</b>	<b>32,022</b>	<b>37</b>	<b>4,034</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>58</b>	<b>28,242</b>	<b>3,240</b>	<b>1,757,250</b>	<b>137</b>	<b>85,365</b>	<b>116</b>	<b>37,416</b>
Building Material and Supplies Dealers	34	17,546	2,454	1,685,232	89	78,537	55	27,852
Lawn and Garden Equip. and Supplies Stores	24	10,696	786	72,018	48	6,827	61	9,565
<b>Food and Beverage Stores</b>	<b>94</b>	<b>19,473</b>	<b>8,678</b>	<b>1,585,326</b>	<b>213</b>	<b>73,993</b>	<b>133</b>	<b>28,182</b>
Supermarkets and Other Grocery Stores	49	13,006	2,841	1,115,215	81	55,891	52	24,599
Convenience Stores	18	4,542	1,720	160,873	29	7,770	14	1,685
Specialty Food Stores	13	338	2,352	66,493	52	1,502	32	532
Beer, Wine, and Liquor Stores	14	1,586	1,765	242,746	51	8,829	35	1,366
<b>Health and Personal Care Stores</b>	<b>40</b>	<b>5,946</b>	<b>7,379</b>	<b>826,079</b>	<b>180</b>	<b>29,632</b>	<b>32</b>	<b>6,625</b>
Pharmacies and Drug Stores	12	3,925	1,927	436,175	31	21,403	16	5,972
Health and Personal Care Stores	28	2,021	5,452	389,904	149	8,230	16	654
<b>Gasoline Stations</b>	<b>45</b>	<b>49,418</b>	<b>2,153</b>	<b>3,498,726</b>	<b>68</b>	<b>101,993</b>	<b>55</b>	<b>60,839</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>139</b>	<b>12,062</b>	<b>19,391</b>	<b>2,533,564</b>	<b>575</b>	<b>83,056</b>	<b>143</b>	<b>8,803</b>
Clothing Stores	101	9,118	14,115	2,035,022	382	75,460	103	7,332
Shoe Stores	15	1,951	1,682	278,908	28	3,850	10	741
Jewelry, Luggage, and Leather Goods Stores	23	992	3,594	219,633	165	3,746	30	729
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>46</b>	<b>2,781</b>	<b>5,823</b>	<b>617,686</b>	<b>263</b>	<b>35,060</b>	<b>90</b>	<b>5,472</b>
Sporting Goods Stores	15	896	1,710	247,412	104	21,859	36	2,864
Hobby, Toy and Musical Instrument Stores	12	1,391	2,007	227,694	65	7,862	23	1,523
Book Stores and News Dealers	19	493	2,106	142,580	94	5,338	31	1,086
<b>General Merchandise Stores</b>	<b>48</b>	<b>36,403</b>	<b>5,186</b>	<b>2,703,365</b>	<b>61</b>	<b>65,477</b>	<b>25</b>	<b>19,417</b>
<b>Miscellaneous Store Retailers</b>	<b>236</b>	<b>7,478</b>	<b>28,574</b>	<b>1,290,168</b>	<b>1,236</b>	<b>46,099</b>	<b>461</b>	<b>13,421</b>
Florists	5	173	1,249	30,618	45	1,148	11	114
Office Supplies and Stationery Stores	5	#	652	368,179	14	6,753	7	#
Gift, Novelty, and Souvenir Stores	46	336	3,944	100,623	198	4,297	87	2,233
Used Merchandise Stores	57	565	3,123	46,302	135	2,977	39	560
Other Miscellaneous Store Retailers	123	6,405 #	19,606	744,446	844	30,924	317	10,514 #
<b>Nonstore Retailers</b>	<b>334</b>	<b>4,516</b>	<b>61,251</b>	<b>512,380</b>	<b>2,404</b>	<b>20,991</b>	<b>1,091</b>	<b>5,629</b>
<b>Food Services and Drinking Places</b>	<b>279</b>	<b>36,025</b>	<b>27,113</b>	<b>4,804,421</b>	<b>797</b>	<b>148,624</b>	<b>317</b>	<b>33,755</b>
Special Food Services	44	781	2,921	229,016	124	5,834	43	427
Drinking Places (Alcoholic Beverages)	9	476	630	82,192	20	3,244	20	1,992
Full-Service Restaurants	57	8,842	8,350	2,373,199	361	104,442	146	17,771
Limited-Service Eating Places	169	25,926	15,212	2,120,014	292	35,104	108	13,565
<b>Total Retail and Food Services</b>	<b>1,482</b>	<b>259,220</b>	<b>187,408</b>	<b>26,112,036</b>	<b>6,457</b>	<b>948,810</b>	<b>2,623</b>	<b>264,450</b>
<b>All Other Outlets</b>	<b>616</b>	<b>181,549</b>	<b>85,325</b>	<b>10,972,655</b>	<b>3,815</b>	<b>279,431</b>	<b>1,109</b>	<b>92,921</b>
<b>Total All Outlets</b>	<b>2,098</b>	<b>440,769</b>	<b>272,733</b>	<b>37,084,691</b>	<b>10,272</b>	<b>1,228,241</b>	<b>3,732</b>	<b>357,372</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	1,998	297,467	264,928	28,305,849	10,226	940,392	3,637	286,472
2010	2,082	303,222	271,293	29,479,604	10,242	975,175	3,705	295,224
2011	2,139	341,365	266,868	31,863,711	9,906	1,031,875	3,616	317,674
2012	2,173	360,757	266,414	33,552,248	10,057	1,087,188	3,661	323,989
2013	2,042	384,803	263,792	35,013,599	10,414	1,163,464	3,742	348,334

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	MERCED		MONTEREY		NAPA		ORANGE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>192</b>	<b>68,788</b>	<b>321</b>	<b>230,772</b>	<b>77</b>	<b>44,290</b>	<b>2,929</b>	<b>2,008,255</b>
New Car Dealers	25	43,400	34	146,039	11	34,349	233	1,554,782
Used Car Dealers	45	11,006	78	56,110	8	1,592	703	249,072
Other Motor Vehicle Dealers	10	847	24	4,559	13	406	306	76,000
Auto. Parts, Accessories and Tire Stores	112	13,535	185	24,064	45	7,943	1,687	128,401
<b>Furniture and Home Furnishings Stores</b>	<b>45</b>	<b>4,732</b>	<b>187</b>	<b>22,286</b>	<b>72</b>	<b>8,113</b>	<b>1,740</b>	<b>284,643</b>
Furniture Stores	28	3,252	71	11,022	37	3,906	759	171,851
Home Furnishings Stores	17	1,480	116	11,264	35	4,208	981	112,792
<b>Electronics and Appliance Stores</b>	<b>75</b>	<b>8,386</b>	<b>179</b>	<b>21,229</b>	<b>67</b>	<b>6,242</b>	<b>2,671</b>	<b>523,590</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>85</b>	<b>31,820</b>	<b>176</b>	<b>93,487</b>	<b>81</b>	<b>62,077</b>	<b>1,313</b>	<b>672,260</b>
Building Material and Supplies Dealers	40	28,341	114	64,855	56	58,970	947	627,213
Lawn and Garden Equip. and Supplies Stores	45	3,479	62	28,631	25	3,107	366	45,047
<b>Food and Beverage Stores</b>	<b>188</b>	<b>36,413</b>	<b>393</b>	<b>84,402</b>	<b>436</b>	<b>63,302</b>	<b>2,473</b>	<b>554,470</b>
Supermarkets and Other Grocery Stores	88	21,385	162	57,608	53	28,876	864	386,954
Convenience Stores	41	10,795	66	13,134	21	3,925	359	57,933
Specialty Food Stores	27	659	101	4,400	33	825	762	28,527
Beer, Wine, and Liquor Stores	32	3,574	64	9,260	329	29,675	488	81,057
<b>Health and Personal Care Stores</b>	<b>93</b>	<b>8,137</b>	<b>136</b>	<b>26,551</b>	<b>62</b>	<b>9,105</b>	<b>2,678</b>	<b>252,698</b>
Pharmacies and Drug Stores	28	6,174	38	19,963	12	5,751	534	124,974
Health and Personal Care Stores	65	1,963	98	6,588	50	3,354	2,144	127,724
<b>Gasoline Stations</b>	<b>88</b>	<b>150,158</b>	<b>134</b>	<b>174,293</b>	<b>32</b>	<b>65,722</b>	<b>647</b>	<b>1,243,344</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>197</b>	<b>15,716</b>	<b>625</b>	<b>85,379</b>	<b>211</b>	<b>31,875</b>	<b>5,942</b>	<b>961,382</b>
Clothing Stores	155	12,369	440	62,330	145	25,183	4,337	785,353
Shoe Stores	15	2,301	56	11,157	21	3,387	418	74,875
Jewelry, Luggage, and Leather Goods Stores	27	1,047	129	11,892	45	3,305	1,187	101,154
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>95</b>	<b>9,873</b>	<b>216</b>	<b>22,917</b>	<b>103</b>	<b>9,636</b>	<b>2,478</b>	<b>295,279</b>
Sporting Goods Stores	33	2,718	75	10,862	40	4,014	1,045	151,818
Hobby, Toy and Musical Instrument Stores	25	3,290	59	8,176	25	3,434	733	90,686
Book Stores and News Dealers	37	3,865	82	3,879	38	2,189	700	52,776
<b>General Merchandise Stores</b>	<b>66</b>	<b>77,180</b>	<b>112</b>	<b>126,977</b>	<b>31</b>	<b>43,395</b>	<b>1,436</b>	<b>1,225,639</b>
<b>Miscellaneous Store Retailers</b>	<b>316</b>	<b>14,120</b>	<b>1,104</b>	<b>57,100</b>	<b>485</b>	<b>20,737</b>	<b>10,157</b>	<b>406,014</b>
Florists	14	243	52	1,601	22	1,205	444	11,574
Office Supplies and Stationery Stores	7	1,702	14	5,444	4	3,084	272	59,303
Gift, Novelty, and Souvenir Stores	58	428	249	11,494	61	1,035	1,601	32,423
Used Merchandise Stores	48	476	153	3,035	54	1,013	1,057	18,161
Other Miscellaneous Store Retailers	189	11,271	636	35,526	344	14,399	6,783	284,554
<b>Nonstore Retailers</b>	<b>660</b>	<b>6,765</b>	<b>2,594</b>	<b>16,105</b>	<b>1,272</b>	<b>9,413</b>	<b>22,190</b>	<b>239,199</b>
<b>Food Services and Drinking Places</b>	<b>453</b>	<b>58,746</b>	<b>1,150</b>	<b>208,164</b>	<b>394</b>	<b>111,891</b>	<b>8,637</b>	<b>1,717,328</b>
Special Food Services	72	519	173	11,249	83	4,843	1,046	80,252
Drinking Places (Alcoholic Beverages)	18	716	28	1,550	16	3,301	192	33,652
Full-Service Restaurants	138	20,738	445	124,370	150	82,782	2,731	889,800
Limited-Service Eating Places	225	36,773	504	70,995	145	20,966	4,668	713,625
<b>Total Retail and Food Services</b>	<b>2,553</b>	<b>490,835</b>	<b>7,327</b>	<b>1,169,663</b>	<b>3,323</b>	<b>485,799</b>	<b>65,291</b>	<b>10,384,102</b>
<b>All Other Outlets</b>	<b>1,105</b>	<b>220,082</b>	<b>3,208</b>	<b>519,229</b>	<b>2,633</b>	<b>329,759</b>	<b>32,652</b>	<b>4,745,503</b>
<b>Total All Outlets</b>	<b>3,658</b>	<b>710,917</b>	<b>10,535</b>	<b>1,688,892</b>	<b>5,956</b>	<b>815,558</b>	<b>97,943</b>	<b>15,129,604</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	3,617	530,980	10,125	1,285,122	4,992	573,648	90,231	11,571,043
2010	3,671	552,671	10,204	1,348,172	5,148	610,678	92,047	12,100,157
2011	3,605	608,248	10,268	1,457,959	5,245	661,293	92,207	13,076,021
2012	3,734	638,981	10,184	1,544,765	5,516	712,876	93,183	13,815,094
2013	3,725	685,001	10,389	1,605,847	5,780	775,862	94,862	14,547,293

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	PLACER		RIVERSIDE		SACRAMENTO		SAN BERNARDINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>404</b>	<b>459,817</b>	<b>1,862</b>	<b>1,121,807</b>	<b>1,430</b>	<b>743,933</b>	<b>2,200</b>	<b>1,081,595</b>
New Car Dealers	45	333,708	127	847,831	77	515,050	98	699,432
Used Car Dealers	120	74,623	344	90,062	441	104,761	468	173,441
Other Motor Vehicle Dealers	52	26,692	236	73,307	98	44,836	191	82,965
Auto. Parts, Accessories and Tire Stores	187	24,795	1,155	110,607	814	79,286	1,443	125,756
<b>Furniture and Home Furnishings Stores</b>	<b>225</b>	<b>55,227</b>	<b>930</b>	<b>127,474</b>	<b>528</b>	<b>88,653</b>	<b>826</b>	<b>132,462</b>
Furniture Stores	109	39,459	408	77,370	243	56,170	396	87,939
Home Furnishings Stores	116	15,768	522	50,105	285	32,483	430	44,523
<b>Electronics and Appliance Stores</b>	<b>267</b>	<b>50,542</b>	<b>933</b>	<b>113,100</b>	<b>748</b>	<b>155,587</b>	<b>900</b>	<b>115,598</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>230</b>	<b>114,706</b>	<b>877</b>	<b>425,926</b>	<b>506</b>	<b>295,026</b>	<b>747</b>	<b>362,966</b>
Building Material and Supplies Dealers	155	102,606	557	387,615	371	274,315	521	348,289
Lawn and Garden Equip. and Supplies Stores	75	12,100	320	38,311	135	20,711	226	14,678
<b>Food and Beverage Stores</b>	<b>271</b>	<b>78,700</b>	<b>1,252</b>	<b>362,594</b>	<b>1,015</b>	<b>237,568</b>	<b>1,348</b>	<b>323,102</b>
Supermarkets and Other Grocery Stores	82	57,393	427	251,563	345	168,507	430	221,440
Convenience Stores	41	6,745	264	62,836	217	29,958	291	60,194
Specialty Food Stores	98	4,438	331	7,461	290	6,750	343	8,375
Beer, Wine, and Liquor Stores	50	10,124	230	40,735	163	32,353	284	33,092
<b>Health and Personal Care Stores</b>	<b>301</b>	<b>27,978</b>	<b>1,048</b>	<b>122,687</b>	<b>796</b>	<b>100,270</b>	<b>965</b>	<b>117,054</b>
Pharmacies and Drug Stores	41	13,814	302	76,212	168	61,589	264	55,268
Health and Personal Care Stores	260	14,163	746	46,475	628	38,680	701	61,787
<b>Gasoline Stations</b>	<b>105</b>	<b>254,877</b>	<b>484</b>	<b>879,052</b>	<b>350</b>	<b>498,429</b>	<b>579</b>	<b>994,301</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>682</b>	<b>107,449</b>	<b>2,872</b>	<b>455,897</b>	<b>1,660</b>	<b>214,949</b>	<b>2,690</b>	<b>397,087</b>
Clothing Stores	487	85,731	2,174	340,594	1,191	168,231	2,028	293,777
Shoe Stores	53	11,119	263	51,936	119	30,258	315	57,605
Jewelry, Luggage, and Leather Goods Stores	142	10,599	435	63,366	350	16,461	347	45,705
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>397</b>	<b>47,618</b>	<b>1,039</b>	<b>111,517</b>	<b>905</b>	<b>109,750</b>	<b>1,095</b>	<b>131,179</b>
Sporting Goods Stores	167	26,945	460	53,355	349	53,066	392	60,240
Hobby, Toy and Musical Instrument Stores	108	14,766	314	40,977	242	31,839	399	48,200
Book Stores and News Dealers	122	5,906	265	17,185	314	24,845	304	22,739
<b>General Merchandise Stores</b>	<b>172</b>	<b>155,293</b>	<b>798</b>	<b>729,941</b>	<b>454</b>	<b>505,411</b>	<b>925</b>	<b>742,684</b>
<b>Miscellaneous Store Retailers</b>	<b>1,463</b>	<b>50,663</b>	<b>5,585</b>	<b>183,243</b>	<b>3,713</b>	<b>144,821</b>	<b>4,972</b>	<b>344,488</b>
Florists	45	766	165	3,173	152	3,011	138	2,524
Office Supplies and Stationery Stores	27	8,111	117	31,800	67	24,664	119	164,491
Gift, Novelty, and Souvenir Stores	321	3,885	814	13,010	735	11,558	678	12,606
Used Merchandise Stores	228	1,742	801	8,372	461	10,271	854	5,716
Other Miscellaneous Store Retailers	842	36,158	3,688	126,888	2,298	95,318	3,183	159,150
<b>Nonstore Retailers</b>	<b>3,036</b>	<b>36,340</b>	<b>12,861</b>	<b>62,849</b>	<b>7,737</b>	<b>57,137</b>	<b>13,080</b>	<b>80,337</b>
<b>Food Services and Drinking Places</b>	<b>967</b>	<b>184,536</b>	<b>4,369</b>	<b>714,708</b>	<b>3,305</b>	<b>515,548</b>	<b>4,128</b>	<b>702,873</b>
Special Food Services	89	2,665	470	8,772	360	14,411	407	10,249
Drinking Places (Alcoholic Beverages)	18	2,720	100	10,046	84	9,854	134	10,458
Full-Service Restaurants	374	108,345	1,353	297,743	1,132	246,096	1,176	273,981
Limited-Service Eating Places	486	70,805	2,446	398,148	1,729	245,186	2,411	408,184
<b>Total Retail and Food Services</b>	<b>8,520</b>	<b>1,623,745</b>	<b>34,910</b>	<b>5,410,795</b>	<b>23,147</b>	<b>3,667,082</b>	<b>34,455</b>	<b>5,525,727</b>
<b>All Other Outlets</b>	<b>3,229</b>	<b>479,393</b>	<b>13,543</b>	<b>2,342,474</b>	<b>8,996</b>	<b>1,670,271</b>	<b>13,894</b>	<b>2,763,304</b>
<b>Total All Outlets</b>	<b>11,749</b>	<b>2,103,138</b>	<b>48,453</b>	<b>7,753,270</b>	<b>32,143</b>	<b>5,337,352</b>	<b>48,349</b>	<b>8,289,031</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	11,135	1,503,114	42,765	5,387,286	31,644	4,184,506	45,062	5,878,572
2010	11,439	1,547,901	45,688	5,551,817	32,789	4,295,141	47,562	6,255,165
2011	11,120	1,674,371	46,886	6,071,262	31,682	4,566,988	47,791	6,969,282
2012	11,621	1,811,013	48,316	6,806,977	31,507	4,812,929	48,936	7,326,749
2013	11,713	1,990,876	46,805	7,243,655	31,709	5,064,204	46,632	7,706,153

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	SAN DIEGO		SAN FRANCISCO		SAN JOAQUIN		SAN LUIS OBISPO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>2,699</b>	<b>1,754,747</b>	<b>208</b>	<b>151,390</b>	<b>640</b>	<b>333,567</b>	<b>251</b>	<b>138,927</b>
New Car Dealers	236	1,323,410	23	125,035	38	216,846	26	90,951
Used Car Dealers	760	178,461	33	3,314	144	30,284	31	11,529
Other Motor Vehicle Dealers	301	111,324	34	8,982	63	34,455	57	20,162
Auto. Parts, Accessories and Tire Stores	1,402	141,552	118	14,059	395	51,982	137	16,285
<b>Furniture and Home Furnishings Stores</b>	<b>1,316</b>	<b>275,215</b>	<b>501</b>	<b>131,414</b>	<b>188</b>	<b>46,723</b>	<b>160</b>	<b>22,309</b>
Furniture Stores	522	183,017	216	65,872	97	14,348	67	10,710
Home Furnishings Stores	794	92,198	285	65,542	91	32,375	93	11,599
<b>Electronics and Appliance Stores</b>	<b>1,904</b>	<b>311,800</b>	<b>490</b>	<b>105,177</b>	<b>238</b>	<b>40,183</b>	<b>122</b>	<b>17,241</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>1,323</b>	<b>620,948</b>	<b>300</b>	<b>141,090</b>	<b>249</b>	<b>146,445</b>	<b>228</b>	<b>85,255</b>
Building Material and Supplies Dealers	836	580,717	225	135,720	170	133,244	138	71,660
Lawn and Garden Equip. and Supplies Stores	487	40,230	75	5,370	79	13,201	90	13,595
<b>Food and Beverage Stores</b>	<b>2,275</b>	<b>584,476</b>	<b>1,222</b>	<b>193,935</b>	<b>632</b>	<b>100,256</b>	<b>329</b>	<b>69,700</b>
Supermarkets and Other Grocery Stores	706	384,167	552	131,858	218	71,008	82	44,665
Convenience Stores	448	82,736	156	12,507	120	13,108	46	8,176
Specialty Food Stores	610	21,787	328	13,424	163	3,301	68	1,821
Beer, Wine, and Liquor Stores	511	95,786	186	36,145	131	12,839	133	15,038
<b>Health and Personal Care Stores</b>	<b>1,845</b>	<b>220,519</b>	<b>610</b>	<b>131,875</b>	<b>262</b>	<b>32,455</b>	<b>158</b>	<b>21,554</b>
Pharmacies and Drug Stores	418	129,719	147	77,410	69	21,456	39	14,641
Health and Personal Care Stores	1,427	90,799	463	54,465	193	11,000	119	6,913
<b>Gasoline Stations</b>	<b>741</b>	<b>1,198,701</b>	<b>118</b>	<b>159,910</b>	<b>210</b>	<b>342,507</b>	<b>90</b>	<b>135,622</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>5,047</b>	<b>848,533</b>	<b>2,294</b>	<b>560,433</b>	<b>593</b>	<b>68,099</b>	<b>434</b>	<b>60,428</b>
Clothing Stores	3,643	699,817	1,590	429,704	423	53,428	327	49,100
Shoe Stores	388	79,754	139	45,506	53	9,995	30	7,771
Jewelry, Luggage, and Leather Goods Stores	1,016	68,962	565	85,223	117	4,676	77	3,557
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>2,385</b>	<b>265,193</b>	<b>646</b>	<b>109,774</b>	<b>259</b>	<b>37,577</b>	<b>292</b>	<b>27,350</b>
Sporting Goods Stores	955	133,654	171	57,732	119	23,431	137	19,426
Hobby, Toy and Musical Instrument Stores	672	80,961	132	18,823	82	10,393	82	5,319
Book Stores and News Dealers	758	50,578	343	33,219	58	3,753	73	2,604
<b>General Merchandise Stores</b>	<b>931</b>	<b>1,151,152</b>	<b>242</b>	<b>202,414</b>	<b>198</b>	<b>262,521</b>	<b>95</b>	<b>89,929</b>
<b>Miscellaneous Store Retailers</b>	<b>9,291</b>	<b>393,729</b>	<b>3,432</b>	<b>176,807</b>	<b>1,279</b>	<b>92,103</b>	<b>1,187</b>	<b>41,077</b>
Florists	533	13,154	238	7,257	37	1,062	47	959
Office Supplies and Stationery Stores	192	67,784	52	12,058	26	#	24	5,335
Gift, Novelty, and Souvenir Stores	1,289	37,508	627	41,581	208	2,164	212	5,714
Used Merchandise Stores	1,183	22,152	311	13,673	199	4,124	156	2,699
Other Miscellaneous Store Retailers	6,094	253,130	2,204	102,238	809	84,753 #	748	26,370
<b>Nonstore Retailers</b>	<b>21,615</b>	<b>148,966</b>	<b>4,612</b>	<b>82,309</b>	<b>2,714</b>	<b>25,521</b>	<b>2,705</b>	<b>13,447</b>
<b>Food Services and Drinking Places</b>	<b>8,333</b>	<b>1,696,480</b>	<b>4,748</b>	<b>1,068,518</b>	<b>1,438</b>	<b>192,140</b>	<b>936</b>	<b>157,974</b>
Special Food Services	1,060	66,121	537	106,136	219	3,925	91	3,455
Drinking Places (Alcoholic Beverages)	275	44,436	293	50,531	40	2,035	25	2,883
Full-Service Restaurants	2,675	900,710	2,112	705,693	482	81,003	436	102,853
Limited-Service Eating Places	4,323	685,213	1,806	206,159	697	105,177	384	48,784
<b>Total Retail and Food Services</b>	<b>59,705</b>	<b>9,470,457</b>	<b>19,423</b>	<b>3,215,047</b>	<b>8,900</b>	<b>1,720,096</b>	<b>6,987</b>	<b>880,813</b>
<b>All Other Outlets</b>	<b>26,966</b>	<b>3,924,553</b>	<b>8,773</b>	<b>1,479,837</b>	<b>3,965</b>	<b>866,130</b>	<b>3,199</b>	<b>465,065</b>
<b>Total All Outlets</b>	<b>86,671</b>	<b>13,395,010</b>	<b>28,196</b>	<b>4,694,884</b>	<b>12,865</b>	<b>2,586,226</b>	<b>10,186</b>	<b>1,345,878</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	80,595	10,171,490	26,459	3,205,239	12,297	1,854,027	9,412	883,632
2010	83,194	10,643,320	26,896	3,434,161	12,633	1,981,518	9,425	1,020,215
2011	83,971	11,418,251	26,936	3,847,379	12,450	2,181,438	9,447	1,001,766
2012	84,267	12,039,553	27,499	4,020,893	12,613	2,315,117	9,569	1,312,313
2013	85,143	12,768,192	28,394	4,361,316	12,752	2,402,324	9,889	1,243,214

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	SAN MATEO		SANTA BARBARA		SANTA CLARA		SANTA CRUZ	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>437</b>	<b>481,206</b>	<b>276</b>	<b>179,725</b>	<b>1,059</b>	<b>1,031,082</b>	<b>167</b>	<b>78,199</b>
New Car Dealers	67	428,215	31	147,085	138	882,708	13	52,781
Used Car Dealers	107	16,548	54	8,199	221	42,759	39	9,877
Other Motor Vehicle Dealers	31	7,344	40	6,858	100	36,197	29	4,447
Auto. Parts, Accessories and Tire Stores	232	29,098	151	17,584	600	69,418	86	11,094
<b>Furniture and Home Furnishings Stores</b>	<b>373</b>	<b>102,463</b>	<b>209</b>	<b>27,993</b>	<b>683</b>	<b>192,065</b>	<b>132</b>	<b>14,750</b>
Furniture Stores	157	80,635	92	17,260	296	127,968	57	6,568
Home Furnishings Stores	216	21,828	117	10,732	387	64,097	75	8,181
<b>Electronics and Appliance Stores</b>	<b>386</b>	<b>107,078</b>	<b>196</b>	<b>36,724</b>	<b>1,324</b>	<b>333,181</b>	<b>162</b>	<b>15,550</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>323</b>	<b>231,180</b>	<b>248</b>	<b>120,446</b>	<b>645</b>	<b>454,419</b>	<b>180</b>	<b>75,958</b>
Building Material and Supplies Dealers	221	212,950	131	95,460	475	424,164	103	61,894
Lawn and Garden Equip. and Supplies Stores	102	18,229	117	24,986	170	30,254	77	14,065
<b>Food and Beverage Stores</b>	<b>556</b>	<b>147,513</b>	<b>457</b>	<b>111,021</b>	<b>1,271</b>	<b>295,967</b>	<b>252</b>	<b>65,199</b>
Supermarkets and Other Grocery Stores	227	105,063	163	78,832	407	202,966	89	43,970
Convenience Stores	74	10,115	58	13,468	235	34,295	33	5,071
Specialty Food Stores	145	6,242	80	1,601	339	8,518	68	3,195
Beer, Wine, and Liquor Stores	110	26,093	156	17,119	290	50,188	62	12,962
<b>Health and Personal Care Stores</b>	<b>362</b>	<b>70,007</b>	<b>210</b>	<b>34,642</b>	<b>899</b>	<b>156,565</b>	<b>163</b>	<b>28,305</b>
Pharmacies and Drug Stores	71	46,125	51	24,206	222	89,851	48	20,991
Health and Personal Care Stores	291	23,882	159	10,436	677	66,714	115	7,314
<b>Gasoline Stations</b>	<b>207</b>	<b>297,357</b>	<b>116</b>	<b>167,088</b>	<b>392</b>	<b>678,080</b>	<b>77</b>	<b>95,121</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>1,159</b>	<b>191,351</b>	<b>580</b>	<b>88,762</b>	<b>2,423</b>	<b>587,557</b>	<b>480</b>	<b>42,709</b>
Clothing Stores	733	156,867	392	74,958	1,674	451,098	354	34,485
Shoe Stores	64	18,572	48	6,654	198	61,121	35	5,657
Jewelry, Luggage, and Leather Goods Stores	362	15,912	140	7,149	551	75,338	91	2,567
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>485</b>	<b>70,032</b>	<b>315</b>	<b>32,870</b>	<b>1,118</b>	<b>179,567</b>	<b>272</b>	<b>20,555</b>
Sporting Goods Stores	180	33,565	150	18,164	376	87,048	100	10,580
Hobby, Toy and Musical Instrument Stores	151	24,589	66	9,026	383	56,507	84	6,278
Book Stores and News Dealers	154	11,878	99	5,680	359	36,013	88	3,697
<b>General Merchandise Stores</b>	<b>188</b>	<b>267,815</b>	<b>124</b>	<b>114,335</b>	<b>384</b>	<b>610,319</b>	<b>66</b>	<b>66,357</b>
<b>Miscellaneous Store Retailers</b>	<b>2,384</b>	<b>107,345</b>	<b>1,178</b>	<b>47,704</b>	<b>4,339</b>	<b>179,471</b>	<b>1,005</b>	<b>40,165</b>
Florists	122	4,454	68	#	196	4,895	37	974
Office Supplies and Stationery Stores	33	17,425	20	7,504	73	27,279	12	8,328
Gift, Novelty, and Souvenir Stores	363	13,719	164	7,269	722	20,870	200	7,319
Used Merchandise Stores	258	4,371	175	3,373	350	8,801	151	3,311
Other Miscellaneous Store Retailers	1,608	67,375	751	29,559 #	2,998	117,626	605	20,234
<b>Nonstore Retailers</b>	<b>3,504</b>	<b>55,384</b>	<b>3,369</b>	<b>20,341</b>	<b>10,297</b>	<b>143,227</b>	<b>2,589</b>	<b>13,225</b>
<b>Food Services and Drinking Places</b>	<b>2,309</b>	<b>449,303</b>	<b>1,214</b>	<b>227,355</b>	<b>5,224</b>	<b>1,028,742</b>	<b>729</b>	<b>125,618</b>
Special Food Services	399	33,944	142	7,867	876	101,635	88	3,287
Drinking Places (Alcoholic Beverages)	47	3,337	49	7,958	117	15,151	23	1,968
Full-Service Restaurants	880	264,897	474	125,703	1,843	529,459	289	72,058
Limited-Service Eating Places	983	147,125	549	85,827	2,388	382,497	329	48,305
<b>Total Retail and Food Services</b>	<b>12,673</b>	<b>2,578,034</b>	<b>8,492</b>	<b>1,209,003</b>	<b>30,058</b>	<b>5,870,241</b>	<b>6,274</b>	<b>681,710</b>
<b>All Other Outlets</b>	<b>7,326</b>	<b>1,327,484</b>	<b>4,497</b>	<b>487,219</b>	<b>15,794</b>	<b>4,237,010</b>	<b>2,461</b>	<b>204,740</b>
<b>Total All Outlets</b>	<b>19,999</b>	<b>3,905,518</b>	<b>12,989</b>	<b>1,696,222</b>	<b>45,852</b>	<b>10,107,251</b>	<b>8,735</b>	<b>886,450</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	18,840	2,868,469	12,303	1,320,148	43,396	6,984,771	8,092	696,904
2010	18,979	3,034,258	12,298	1,360,329	43,583	7,809,628	8,222	723,790
2011	18,995	3,306,839	12,302	1,461,343	43,390	8,420,033	8,301	763,580
2012	19,189	3,484,995	12,400	1,536,526	43,980	9,043,604	8,320	803,339
2013	19,808	3,663,250	12,708	1,615,312	45,310	9,374,034	8,539	864,100

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	SHASTA		SOLANO		SONOMA		STANISLAUS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>208</b>	<b>100,647</b>	<b>307</b>	<b>260,281</b>	<b>381</b>	<b>279,127</b>	<b>593</b>	<b>291,988</b>
New Car Dealers	10	49,198	35	193,396	38	219,508	33	168,882
Used Car Dealers	41	20,763	79	23,051	92	13,111	180	70,559
Other Motor Vehicle Dealers	40	12,664	40	24,059	55	15,870	37	18,762
Auto. Parts, Accessories and Tire Stores	117	18,022	153	19,775	196	30,638	343	33,785
<b>Furniture and Home Furnishings Stores</b>	<b>80</b>	<b>9,869</b>	<b>130</b>	<b>22,074</b>	<b>241</b>	<b>35,606</b>	<b>173</b>	<b>22,273</b>
Furniture Stores	38	6,672	56	14,014	108	21,603	87	12,939
Home Furnishings Stores	42	3,197	74	8,061	133	14,003	86	9,334
<b>Electronics and Appliance Stores</b>	<b>96</b>	<b>11,784</b>	<b>138</b>	<b>26,468</b>	<b>218</b>	<b>38,907</b>	<b>228</b>	<b>31,708</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>157</b>	<b>49,115</b>	<b>137</b>	<b>83,977</b>	<b>322</b>	<b>170,027</b>	<b>213</b>	<b>124,920</b>
Building Material and Supplies Dealers	91	42,201	97	73,777	187	150,931	144	106,928
Lawn and Garden Equip. and Supplies Stores	66	6,914	40	10,200	135	19,096	69	17,992
<b>Food and Beverage Stores</b>	<b>122</b>	<b>35,305</b>	<b>254</b>	<b>56,497</b>	<b>631</b>	<b>137,360</b>	<b>436</b>	<b>79,396</b>
Supermarkets and Other Grocery Stores	59	30,270	81	37,986	170	96,795	184	52,564
Convenience Stores	12	839	52	6,884	69	12,507	91	10,150
Specialty Food Stores	35	278	61	1,956	122	3,882	90	2,487
Beer, Wine, and Liquor Stores	16	3,918	60	9,671	270	24,175	71	14,195
<b>Health and Personal Care Stores</b>	<b>93</b>	<b>11,490</b>	<b>153</b>	<b>22,043</b>	<b>222</b>	<b>38,535</b>	<b>202</b>	<b>28,126</b>
Pharmacies and Drug Stores	37	8,119	31	11,611	61	26,220	56	17,793
Health and Personal Care Stores	56	3,371	122	10,433	161	12,315	146	10,333
<b>Gasoline Stations</b>	<b>91</b>	<b>92,751</b>	<b>144</b>	<b>185,729</b>	<b>147</b>	<b>206,996</b>	<b>164</b>	<b>193,062</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>172</b>	<b>24,546</b>	<b>428</b>	<b>98,615</b>	<b>623</b>	<b>86,576</b>	<b>489</b>	<b>80,781</b>
Clothing Stores	107	20,100	315	73,898	411	67,973	347	61,272
Shoe Stores	19	3,153	36	14,829	58	13,335	51	13,070
Jewelry, Luggage, and Leather Goods Stores	46	1,293	77	9,888	154	5,267	91	6,439
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>170</b>	<b>16,051</b>	<b>197</b>	<b>26,084</b>	<b>332</b>	<b>42,187</b>	<b>247</b>	<b>29,034</b>
Sporting Goods Stores	82	10,190	89	12,841	111	22,220	99	10,717
Hobby, Toy and Musical Instrument Stores	34	3,249	53	9,053	89	11,638	79	13,169
Book Stores and News Dealers	54	2,612	55	4,191	132	8,329	69	5,148
<b>General Merchandise Stores</b>	<b>42</b>	<b>74,565</b>	<b>93</b>	<b>164,274</b>	<b>108</b>	<b>170,025</b>	<b>175</b>	<b>196,639</b>
<b>Miscellaneous Store Retailers</b>	<b>817</b>	<b>21,458</b>	<b>921</b>	<b>38,241</b>	<b>1,966</b>	<b>73,033</b>	<b>961</b>	<b>47,113</b>
Florists	17	420	32	817	68	2,094	50	865
Office Supplies and Stationery Stores	11	2,216	10	4,099	24	11,673	21	7,001
Gift, Novelty, and Souvenir Stores	115	1,651	93	2,158	275	6,429	154	3,641
Used Merchandise Stores	150	942	140	3,751	333	5,054	152	1,398
Other Miscellaneous Store Retailers	524	16,228	646	27,415	1,266	47,784	584	34,209
<b>Nonstore Retailers</b>	<b>2,406</b>	<b>6,945</b>	<b>1,944</b>	<b>16,642</b>	<b>5,231</b>	<b>27,669</b>	<b>1,857</b>	<b>16,056</b>
<b>Food Services and Drinking Places</b>	<b>491</b>	<b>57,909</b>	<b>895</b>	<b>144,604</b>	<b>1,459</b>	<b>221,936</b>	<b>1,137</b>	<b>159,881</b>
Special Food Services	70	440	114	3,153	264	10,646	160	3,133
Drinking Places (Alcoholic Beverages)	28	1,816	33	2,611	42	5,453	33	2,149
Full-Service Restaurants	160	29,733	274	57,986	570	130,502	340	66,933
Limited-Service Eating Places	233	25,920	474	80,854	583	75,335	604	87,665
<b>Total Retail and Food Services</b>	<b>4,945</b>	<b>512,433</b>	<b>5,741</b>	<b>1,145,529</b>	<b>11,881</b>	<b>1,527,984</b>	<b>6,875</b>	<b>1,300,976</b>
<b>All Other Outlets</b>	<b>1,959</b>	<b>222,725</b>	<b>2,465</b>	<b>574,052</b>	<b>6,298</b>	<b>684,169</b>	<b>3,024</b>	<b>721,552</b>
<b>Total All Outlets</b>	<b>6,904</b>	<b>735,158</b>	<b>8,206</b>	<b>1,719,582</b>	<b>18,179</b>	<b>2,212,153</b>	<b>9,899</b>	<b>2,022,528</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	5,373	588,102	7,655	1,358,116	16,810	1,618,979	9,644	1,489,685
2010	5,452	612,200	7,839	1,329,447	17,303	1,712,308	9,881	1,564,653
2011	5,460	666,187	7,916	1,475,951	16,972	1,818,798	9,717	1,701,660
2012	5,773	679,967	8,102	1,519,964	17,311	1,918,753	9,761	1,813,823
2013	6,569	724,689	8,129	1,610,770	17,998	2,079,662	9,757	1,955,567

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	SUTTER		TULARE		VENTURA		YOLO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>112</b>	<b>54,789</b>	<b>371</b>	<b>165,730</b>	<b>562</b>	<b>512,413</b>	<b>143</b>	<b>92,914</b>
New Car Dealers	9	39,103	36	118,277	73	416,498	12	61,598
Used Car Dealers	17	2,782	74	14,380	114	36,185	29	4,208
Other Motor Vehicle Dealers	20	4,576	19	4,820	74	23,166	13	10,451
Auto. Parts, Accessories and Tire Stores	66	8,328	242	28,253	301	36,563	89	16,657
<b>Furniture and Home Furnishings Stores</b>	<b>29</b>	<b>4,680</b>	<b>122</b>	<b>14,451</b>	<b>302</b>	<b>51,530</b>	<b>56</b>	<b>33,082</b>
Furniture Stores	12	2,819	62	9,304	123	26,591	30	#
Home Furnishings Stores	17	1,861	60	5,147	179	24,939	26	33,082 #
<b>Electronics and Appliance Stores</b>	<b>39</b>	<b>2,589</b>	<b>155</b>	<b>41,702</b>	<b>393</b>	<b>70,423</b>	<b>78</b>	<b>10,174</b>
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>52</b>	<b>30,825</b>	<b>219</b>	<b>78,017</b>	<b>348</b>	<b>181,981</b>	<b>85</b>	<b>55,267</b>
Building Material and Supplies Dealers	29	22,493	101	62,102	226	163,347	58	51,243
Lawn and Garden Equip. and Supplies Stores	23	8,332	118	15,915	122	18,634	27	4,024
<b>Food and Beverage Stores</b>	<b>82</b>	<b>16,134</b>	<b>314</b>	<b>55,221</b>	<b>646</b>	<b>146,268</b>	<b>153</b>	<b>35,930</b>
Supermarkets and Other Grocery Stores	39	11,846	168	45,059	208	103,003	62	28,638
Convenience Stores	15	3,137	47	5,119	104	15,487	30	4,197
Specialty Food Stores	18	804	64	1,135	180	5,076	32	451
Beer, Wine, and Liquor Stores	10	347	35	3,908	154	22,702	29	2,644
<b>Health and Personal Care Stores</b>	<b>56</b>	<b>4,600</b>	<b>162</b>	<b>21,701</b>	<b>428</b>	<b>58,651</b>	<b>74</b>	<b>8,089</b>
Pharmacies and Drug Stores	10	2,931	53	12,138	112	33,078	18	6,007
Health and Personal Care Stores	46	1,669	109	9,563	316	25,572	56	2,083
<b>Gasoline Stations</b>	<b>40</b>	<b>34,308</b>	<b>184</b>	<b>185,690</b>	<b>185</b>	<b>309,327</b>	<b>61</b>	<b>105,517</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>104</b>	<b>12,735</b>	<b>585</b>	<b>59,218</b>	<b>1,112</b>	<b>226,228</b>	<b>144</b>	<b>16,724</b>
Clothing Stores	64	8,596	458	45,967	789	176,260	108	14,384
Shoe Stores	13	2,904	51	9,713	120	28,806	8	1,748
Jewelry, Luggage, and Leather Goods Stores	27	1,235	76	3,537	203	21,162	28	591
<b>Sporting Goods, Hobby, Musical Instru., Book Stores</b>	<b>62</b>	<b>4,708</b>	<b>193</b>	<b>20,596</b>	<b>510</b>	<b>73,720</b>	<b>132</b>	<b>10,080</b>
Sporting Goods Stores	23	1,518	67	7,774	232	37,675	54	5,564
Hobby, Toy and Musical Instrument Stores	26	2,830	61	7,730	149	23,226	36	2,675
Book Stores and News Dealers	13	361	65	5,092	129	12,818	42	1,841
<b>General Merchandise Stores</b>	<b>24</b>	<b>53,184</b>	<b>170</b>	<b>153,186</b>	<b>318</b>	<b>264,212</b>	<b>39</b>	<b>77,533</b>
<b>Miscellaneous Store Retailers</b>	<b>208</b>	<b>13,255</b>	<b>870</b>	<b>35,709</b>	<b>2,094</b>	<b>75,502</b>	<b>440</b>	<b>21,647</b>
Florists	4	#	29	566	98	1,452	15	282
Office Supplies and Stationery Stores	5	1,710	12	3,687	47	12,312	6	1,899
Gift, Novelty, and Souvenir Stores	31	269	127	1,899	260	5,649	79	579
Used Merchandise Stores	33	733	214	3,042	218	4,228	48	1,244
Other Miscellaneous Store Retailers	135	10,542 #	488	26,515	1,471	51,861	292	17,643
<b>Nonstore Retailers</b>	<b>366</b>	<b>3,306</b>	<b>1,641</b>	<b>10,164</b>	<b>6,044</b>	<b>48,664</b>	<b>742</b>	<b>10,811</b>
<b>Food Services and Drinking Places</b>	<b>190</b>	<b>25,862</b>	<b>883</b>	<b>114,694</b>	<b>1,961</b>	<b>341,332</b>	<b>474</b>	<b>66,104</b>
Special Food Services	14	#	99	1,589	240	9,444	42	#
Drinking Places (Alcoholic Beverages)	6	146	24	1,026	35	2,413	11	822
Full-Service Restaurants	67	11,688 #	283	44,966	701	164,840	172	31,495 #
Limited-Service Eating Places	103	14,029	477	67,113	985	164,635	249	33,787
<b>Total Retail and Food Services</b>	<b>1,364</b>	<b>260,976</b>	<b>5,869</b>	<b>956,080</b>	<b>14,903</b>	<b>2,360,250</b>	<b>2,621</b>	<b>543,872</b>
<b>All Other Outlets</b>	<b>604</b>	<b>130,729</b>	<b>2,482</b>	<b>561,947</b>	<b>7,948</b>	<b>1,031,523</b>	<b>1,498</b>	<b>435,733</b>
<b>Total All Outlets</b>	<b>1,968</b>	<b>391,705</b>	<b>8,351</b>	<b>1,518,027</b>	<b>22,851</b>	<b>3,391,774</b>	<b>4,119</b>	<b>979,605</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2009	1,915	295,915	8,239	1,011,913	22,564	2,517,582	3,892	747,532
2010	1,942	312,276	8,434	1,123,355	22,422	2,593,237	4,035	756,331
2011	1,884	334,561	8,448	1,242,734	22,032	2,778,399	3,978	888,840
2012	1,869	338,756	8,525	1,384,449	22,206	3,074,789	4,012	913,123
2013	1,908	366,863	8,334	1,433,028	22,234	3,210,520	4,075	956,388

# 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, THIRD QUARTER 2014**

(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 and Food Services								
Motor Vehicle and Parts Dealers	2	#	39	5,716	50	2,112	21	9,464
Home Furnishings and Appliance Stores	4	81	44	2,811	49	1,699	10	287
Bldg. Matrl. and Garden Equip. and Supplies	--	#	39	11,812	42	9,776	21	3,346
Food and Beverage Stores	6	560	55	7,767	60	9,315	23	2,418
Gasoline Stations	1	#	22	14,744	25	13,671	14	11,951
Clothing and Clothing Accessories Stores	1	#	54	1,260	54	1,208	14	355
General Merchandise Stores	1	#	22	#	24	1,555	4	701
Food Services and Drinking Places	9	213	111	9,286	134	9,717	63	6,203
Other Retail Group	20	1,374 #	611	21,116 #	660	9,314	194	5,193
Total Retail and Food Services	<b>44</b>	<b>2,227</b>	<b>997</b>	<b>74,512</b>	<b>1,098</b>	<b>58,368</b>	<b>364</b>	<b>39,916</b>
All Other Outlets	32	9,443	385	31,171	421	29,683	213	54,632
Totals All Outlets	<b>76</b>	<b>11,670</b>	<b>1,382</b>	<b>105,683</b>	<b>1,519</b>	<b>88,051</b>	<b>577</b>	<b>94,549</b>
Type of business	DEL NORTE		GLENN		INYO		LAKE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	9	2,214	33	8,512	22	6,458	54	9,723
Home Furnishings and Appliance Stores	12	716	15	322	17	1,284	43	2,838
Bldg. Matrl. and Garden Equip. and Supplies	12	6,368	24	3,166	20	5,785	38	11,981
Food and Beverage Stores	17	5,405	23	3,388	20	6,893	55	15,497
Gasoline Stations	7	9,620	19	15,858	26	24,662	23	17,634
Clothing and Clothing Accessories Stores	16	476	18	311	24	581	41	897
General Merchandise Stores	6	#	15	#	14	5,204	14	15,678
Food Services and Drinking Places	69	7,863	70	5,511	60	9,862	152	12,244
Other Retail Group	223	14,120 #	376	11,217 #	327	6,875	821	10,006
Total Retail and Food Services	<b>371</b>	<b>46,781</b>	<b>593</b>	<b>48,283</b>	<b>530</b>	<b>67,604</b>	<b>1,241</b>	<b>96,497</b>
All Other Outlets	162	18,044	233	39,537	226	25,873	538	39,821
Totals All Outlets	<b>533</b>	<b>64,825</b>	<b>826</b>	<b>87,821</b>	<b>756</b>	<b>93,478</b>	<b>1,779</b>	<b>136,318</b>
Type of business	LASSEN		MADERA		MARIPOSA		MODOC	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	21	11,313	144	46,238	18	722	9	1,660
Home Furnishings and Appliance Stores	14	1,637	88	5,097	16	346	6	272
Bldg. Matrl. and Garden Equip. and Supplies	24	3,810	75	26,486	20	2,058	15	1,600
Food and Beverage Stores	19	2,303	117	26,810	27	4,396	11	1,204
Gasoline Stations	18	11,093	55	74,997	9	3,921	4	2,902
Clothing and Clothing Accessories Stores	19	1,360	157	7,813	28	386	4	107
General Merchandise Stores	7	#	43	17,740	4	163	1	#
Food Services and Drinking Places	51	5,328	267	30,540	51	6,129	32	1,725
Other Retail Group	253	13,716 #	991	22,305	270	3,217	139	2,035 #
Total Retail and Food Services	<b>426</b>	<b>50,561</b>	<b>1,937</b>	<b>258,026</b>	<b>443</b>	<b>21,338</b>	<b>221</b>	<b>11,505</b>
All Other Outlets	196	25,137	810	136,610	211	39,169	109	13,692
Totals All Outlets	<b>622</b>	<b>75,698</b>	<b>2,747</b>	<b>394,637</b>	<b>654</b>	<b>60,507</b>	<b>330</b>	<b>25,197</b>
Type of business	MONO		NEVADA		PLUMAS		SAN BENITO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	10	394	110	18,289	20	2,233	50	13,200
Home Furnishings and Appliance Stores	12	778	129	13,363	30	661	35	1,687
Bldg. Matrl. and Garden Equip. and Supplies	18	4,606	118	47,747	33	5,486	33	6,965
Food and Beverage Stores	23	5,703	91	25,173	22	7,035	45	8,361
Gasoline Stations	14	13,331	32	35,736	16	7,713	15	18,682
Clothing and Clothing Accessories Stores	31	4,069	219	7,638	48	705	42	1,033
General Merchandise Stores	15	870	36	10,099	10	1,010	7	8,593
Food Services and Drinking Places	89	15,601	274	34,651	103	6,632	129	13,537
Other Retail Group	213	8,571	1,870	36,339	569	5,084	532	16,588
Total Retail and Food Services	<b>425</b>	<b>53,923</b>	<b>2,879</b>	<b>229,034</b>	<b>851</b>	<b>36,560</b>	<b>888</b>	<b>88,646</b>
All Other Outlets	195	23,175	1,253	105,954	305	24,632	425	73,457
Totals All Outlets	<b>620</b>	<b>77,098</b>	<b>4,132</b>	<b>334,988</b>	<b>1,156</b>	<b>61,192</b>	<b>1,313</b>	<b>162,104</b>

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

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	SIERRA		SISKIYOU		TEHAMA		TRINITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	2	#	45	8,395	65	38,249	12	666
Home Furnishings and Appliance Stores	2	#	42	2,623	31	1,987	5	119
Bldg. Matrl. and Garden Equip. and Supplies	7	474	65	9,154	36	10,752	18	4,820
Food and Beverage Stores	5	414	48	10,984	52	8,486	18	1,654
Gasoline Stations	3	#	35	48,098	31	63,738	13	7,745
Clothing and Clothing Accessories Stores	1	#	37	1,110	32	696	11	202
General Merchandise Stores	5	114	10	#	20	#	4	617
Food Services and Drinking Places	15	704	171	13,523	146	12,188	41	2,488
Other Retail Group	57	1,336 #	1,047	17,640 #	873	19,209 #	379	2,434
Total Retail and Food Services	<b>97</b>	<b>3,042</b>	<b>1,500</b>	<b>111,528</b>	<b>1,286</b>	<b>155,305</b>	<b>501</b>	<b>20,743</b>
All Other Outlets	24	2,228	574	47,356	463	44,717	150	7,854
Totals All Outlets	<b>121</b>	<b>5,270</b>	<b>2,074</b>	<b>158,884</b>	<b>1,749</b>	<b>200,022</b>	<b>651</b>	<b>28,598</b>

  

Type of business	TUOLUMNE		YUBA	
	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services				
Motor Vehicle and Parts Dealers	54	17,068	47	5,589
Home Furnishings and Appliance Stores	54	3,358	41	1,865
Bldg. Matrl. and Garden Equip. and Supplies	46	15,534	39	6,000
Food and Beverage Stores	50	10,490	53	5,411
Gasoline Stations	26	24,660	30	30,043
Clothing and Clothing Accessories Stores	90	4,169	50	789
General Merchandise Stores	20	16,867	21	#
Food Services and Drinking Places	179	16,431	127	14,354
Other Retail Group	840	16,471	524	22,590 #
Total Retail and Food Services	<b>1,359</b>	<b>125,047</b>	<b>932</b>	<b>86,642</b>
All Other Outlets	554	41,616	313	46,268
Totals All Outlets	<b>1,913</b>	<b>166,664</b>	<b>1,245</b>	<b>132,910</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 4, these are included with "Other Retail Group" 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, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	AGOURA HILLS		ALAMEDA		ALHAMBRA		ALISO VIEJO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	12	674	53	5,051	66	121,117	16	1,351
Home Furnishings and Appliance Stores	51	16,585	96	3,674	67	3,281	50	14,432
Bldg. Matrl. and Garden Equip. and Supplies	13	4,487	29	5,781	20	#	4	#
Food and Beverage Stores	18	4,658	74	16,976	54	8,388	17	6,593
Gasoline Stations	13	23,386	11	19,522	10	23,772	9	17,288
Clothing and Clothing Accessories Stores	36	#	126	9,427	79	4,598	57	#
General Merchandise Stores	15	199	31	11,534	36	58,033	13	#
Food Services and Drinking Places	66	15,867	260	34,611	213	44,894	70	16,385
Other Retail Group	346	14,379 #	1,372	22,213	622	37,931 #	443	35,630 #
<b>Total Retail and Food Services</b>	<b>570</b>	<b>80,234</b>	<b>2,052</b>	<b>128,789</b>	<b>1,167</b>	<b>302,014</b>	<b>679</b>	<b>91,679</b>
All Other Outlets	326	19,943	604	63,919	506	32,906	326	19,389
<b>Totals All Outlets</b>	<b>896</b>	<b>100,177</b>	<b>2,656</b>	<b>192,709</b>	<b>1,673</b>	<b>334,920</b>	<b>1,005</b>	<b>111,068</b>
Type of business	ANAHEIM		ANTIOCH		APPLE VALLEY		ARCADIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	329	160,362	52	48,934	34	4,107	43	#
Home Furnishings and Appliance Stores	366	42,630	46	4,462	43	4,896	93	3,668
Bldg. Matrl. and Garden Equip. and Supplies	185	104,763	21	#	12	14,618	19	1,724
Food and Beverage Stores	284	44,648	42	13,299	36	11,212	59	9,245
Gasoline Stations	75	144,015	25	28,492	14	21,544	13	23,897
Clothing and Clothing Accessories Stores	430	29,728	73	7,622	42	5,234	202	53,083
General Merchandise Stores	127	53,635	23	60,820	15	22,124	44	17,419
Food Services and Drinking Places	839	198,297	168	23,874	113	18,789	264	42,340
Other Retail Group	3,115	81,210	530	32,305 #	498	9,515	736	48,533 #
<b>Total Retail and Food Services</b>	<b>5,750</b>	<b>859,289</b>	<b>980</b>	<b>219,808</b>	<b>807</b>	<b>112,039</b>	<b>1,473</b>	<b>199,908</b>
All Other Outlets	3,623	695,487	381	35,644	255	8,656	623	18,914
<b>Totals All Outlets</b>	<b>9,373</b>	<b>1,554,775</b>	<b>1,361</b>	<b>255,452</b>	<b>1,062</b>	<b>120,695</b>	<b>2,096</b>	<b>218,822</b>
Type of business	ARROYO GRANDE		ATASCADERO		AUBURN		AZUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	17	10,149	43	7,893	36	13,451	46	4,149
Home Furnishings and Appliance Stores	29	4,230	26	1,766	37	1,484	36	1,571
Bldg. Matrl. and Garden Equip. and Supplies	16	6,871	23	12,605	22	4,257	14	882
Food and Beverage Stores	20	5,068	21	10,605	18	3,935	40	4,579
Gasoline Stations	7	11,696	11	15,460	7	#	14	19,108
Clothing and Clothing Accessories Stores	33	#	21	573	46	1,463	36	3,431
General Merchandise Stores	7	#	12	3,358	5	#	18	38,680
Food Services and Drinking Places	74	10,946	74	10,047	76	8,508	102	13,688
Other Retail Group	311	24,541 #	379	7,051	473	100,492 #	261	7,669
<b>Total Retail and Food Services</b>	<b>514</b>	<b>73,501</b>	<b>610</b>	<b>69,358</b>	<b>720</b>	<b>133,590</b>	<b>567</b>	<b>93,756</b>
All Other Outlets	181	6,624	291	9,310	270	13,786	349	24,091
<b>Totals All Outlets</b>	<b>695</b>	<b>80,125</b>	<b>901</b>	<b>78,668</b>	<b>990</b>	<b>147,377</b>	<b>916</b>	<b>117,847</b>
Type of business	BAKERSFIELD		BALDWIN PARK		BARSTOW		BEAUMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	323	313,201	54	6,579	33	6,679	33	7,413
Home Furnishings and Appliance Stores	292	51,952	45	1,669	14	1,239	29	5,228
Bldg. Matrl. and Garden Equip. and Supplies	107	75,536	25	19,508	5	#	16	#
Food and Beverage Stores	233	60,244	60	8,383	34	11,282	24	5,649
Gasoline Stations	106	138,168	12	18,013	22	78,434	7	17,179
Clothing and Clothing Accessories Stores	411	71,264	49	2,185	44	40,114	46	#
General Merchandise Stores	105	210,245	21	22,357	11	#	27	19,640
Food Services and Drinking Places	859	159,545	114	20,350	98	20,848	70	10,156
Other Retail Group	3,577	95,951	289	9,481	132	19,090 #	640	16,290 #
<b>Total Retail and Food Services</b>	<b>6,013</b>	<b>1,176,105</b>	<b>669</b>	<b>108,525</b>	<b>393</b>	<b>177,687</b>	<b>892</b>	<b>81,555</b>
All Other Outlets	2,083	367,366	422	19,131	124	5,289	172	9,940
<b>Totals All Outlets</b>	<b>8,096</b>	<b>1,543,471</b>	<b>1,091</b>	<b>127,656</b>	<b>517</b>	<b>182,975</b>	<b>1,064</b>	<b>91,495</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	BELLFLOWER		BERKELEY		BEVERLY HILLS		BREA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	89	27,659	37	33,299	24	106,533	60	13,595
Home Furnishings and Appliance Stores	52	1,628	148	19,025	96	11,010	81	14,440
Bldg. Matrl. and Garden Equip. and Supplies	15	1,551	46	23,805	13	831	26	29,041
Food and Beverage Stores	53	9,120	142	29,077	38	5,674	44	10,631
Gasoline Stations	19	30,455	26	25,195	5	9,459	11	25,154
Clothing and Clothing Accessories Stores	28	1,416	245	14,608	432	279,310	210	68,546
General Merchandise Stores	25	5,092	41	3,375	33	#	37	46,782
Food Services and Drinking Places	157	18,128	564	82,023	204	86,522	181	51,952
Other Retail Group	407	7,286	1,757	64,593	1,166	76,943 #	753	37,068
<b>Total Retail and Food Services</b>	<b>845</b>	<b>102,336</b>	<b>3,006</b>	<b>295,000</b>	<b>2,011</b>	<b>576,283</b>	<b>1,403</b>	<b>297,210</b>
All Other Outlets	383	15,970	1,157	105,629	883	102,273	885	114,064
<b>Totals All Outlets</b>	<b>1,228</b>	<b>118,306</b>	<b>4,163</b>	<b>400,629</b>	<b>2,894</b>	<b>678,556</b>	<b>2,288</b>	<b>411,274</b>
Type of business	BRENTWOOD		BUENA PARK		BURBANK		BURLINGAME	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	45	11,750	42	162,955	91	48,847	49	87,382
Home Furnishings and Appliance Stores	45	10,772	93	#	215	105,453	54	3,952
Bldg. Matrl. and Garden Equip. and Supplies	18	14,629	23	#	49	47,992	23	9,292
Food and Beverage Stores	28	11,965	65	10,567	95	27,361	41	7,750
Gasoline Stations	16	25,953	13	22,309	34	49,392	10	13,255
Clothing and Clothing Accessories Stores	69	11,902	116	11,209	227	36,642	107	11,299
General Merchandise Stores	8	4,526	39	28,664	41	70,111	10	#
Food Services and Drinking Places	131	25,451	232	51,098	399	91,842	153	31,223
Other Retail Group	368	12,865	692	145,654 #	1,344	53,672	450	15,117 #
<b>Total Retail and Food Services</b>	<b>728</b>	<b>129,813</b>	<b>1,315</b>	<b>432,456</b>	<b>2,495</b>	<b>531,311</b>	<b>897</b>	<b>179,272</b>
All Other Outlets	287	18,005	677	120,857	1,509	158,285	624	66,036
<b>Totals All Outlets</b>	<b>1,015</b>	<b>147,818</b>	<b>1,992</b>	<b>553,313</b>	<b>4,004</b>	<b>689,596</b>	<b>1,521</b>	<b>245,308</b>
Type of business	CALABASAS		CALEXICO		CAMARILLO		CAMPBELL	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	11	36,218	41	8,325	42	17,744	57	6,741
Home Furnishings and Appliance Stores	30	3,852	49	1,178	64	3,896	79	19,111
Bldg. Matrl. and Garden Equip. and Supplies	6	#	15	297	23	25,610	31	29,593
Food and Beverage Stores	14	7,027	27	3,545	54	12,568	35	13,230
Gasoline Stations	8	10,572	11	15,118	19	36,250	17	36,312
Clothing and Clothing Accessories Stores	73	5,806	214	17,862	169	101,030	51	11,101
General Merchandise Stores	7	#	40	#	20	17,388	7	5,266
Food Services and Drinking Places	56	13,192	64	9,443	184	38,149	168	39,872
Other Retail Group	366	9,201 #	568	32,671 #	769	24,322	502	19,158
<b>Total Retail and Food Services</b>	<b>571</b>	<b>85,868</b>	<b>1,029</b>	<b>88,439</b>	<b>1,344</b>	<b>276,958</b>	<b>947</b>	<b>180,384</b>
All Other Outlets	289	42,806	200	7,308	907	70,267	703	50,162
<b>Totals All Outlets</b>	<b>860</b>	<b>128,674</b>	<b>1,229</b>	<b>95,747</b>	<b>2,251</b>	<b>347,225</b>	<b>1,650</b>	<b>230,546</b>
Type of business	CAPITOLA		CARLSBAD		CARSON		CATHEDRAL CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	8	19,310	57	207,798	89	111,501	66	95,937
Home Furnishings and Appliance Stores	25	5,524	155	21,425	54	29,644	52	3,498
Bldg. Matrl. and Garden Equip. and Supplies	7	#	46	11,546	32	17,958	13	2,414
Food and Beverage Stores	19	9,692	57	23,375	59	8,895	39	7,880
Gasoline Stations	5	7,560	26	42,290	33	48,642	15	21,607
Clothing and Clothing Accessories Stores	88	11,591	316	80,473	102	8,190	30	2,394
General Merchandise Stores	8	20,053	27	54,752	35	32,635	11	6,178
Food Services and Drinking Places	79	17,195	298	68,644	249	37,991	119	13,368
Other Retail Group	254	16,001 #	1,714	33,588	628	39,372	294	5,270
<b>Total Retail and Food Services</b>	<b>493</b>	<b>106,925</b>	<b>2,696</b>	<b>543,892</b>	<b>1,281</b>	<b>334,827</b>	<b>639</b>	<b>158,546</b>
All Other Outlets	149	10,024	1,489	173,576	969	157,200	300	23,307
<b>Totals All Outlets</b>	<b>642</b>	<b>116,948</b>	<b>4,185</b>	<b>717,468</b>	<b>2,250</b>	<b>492,027</b>	<b>939</b>	<b>181,853</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	CERES		CERRITOS		CHICO		CHINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	36	7,953	35	266,645	89	55,567	94	25,334
Home Furnishings and Appliance Stores	31	735	75	14,858	106	20,714	103	11,152
Bldg. Matrl. and Garden Equip. and Supplies	14	11,619	14	#	52	35,977	49	11,466
Food and Beverage Stores	43	6,196	27	3,795	73	22,102	49	11,072
Gasoline Stations	16	23,271	10	14,558	33	39,232	23	35,655
Clothing and Clothing Accessories Stores	40	2,775	128	55,357	146	24,095	109	21,589
General Merchandise Stores	19	17,345	24	45,628	32	62,409	42	59,724
Food Services and Drinking Places	96	12,302	171	38,662	343	47,057	189	33,463
Other Retail Group	262	5,612	422	46,266 #	1,123	39,103	629	28,031
<b>Total Retail and Food Services</b>	<b>557</b>	<b>87,808</b>	<b>906</b>	<b>485,770</b>	<b>1,997</b>	<b>346,255</b>	<b>1,287</b>	<b>237,486</b>
All Other Outlets	197	37,105	640	120,161	783	94,905	1,230	219,233
<b>Totals All Outlets</b>	<b>754</b>	<b>124,913</b>	<b>1,546</b>	<b>605,931</b>	<b>2,780</b>	<b>441,161</b>	<b>2,517</b>	<b>456,719</b>
Type of business	CHINO HILLS		CHULA VISTA		CITRUS HEIGHTS		CLAREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	28	3,741	190	66,859	53	16,285	7	#
Home Furnishings and Appliance Stores	69	3,898	181	32,523	66	10,201	31	862
Bldg. Matrl. and Garden Equip. and Supplies	16	#	57	28,342	16	#	11	#
Food and Beverage Stores	37	13,055	142	36,327	53	14,329	23	7,395
Gasoline Stations	10	25,863	49	82,311	20	22,827	7	11,564
Clothing and Clothing Accessories Stores	92	8,497	277	36,590	113	16,120	65	1,811
General Merchandise Stores	34	#	63	160,402	28	75,004	14	272
Food Services and Drinking Places	144	32,778	478	93,786	166	32,093	113	19,249
Other Retail Group	454	50,638 #	1,477	54,905	639	37,292 #	435	32,905 #
<b>Total Retail and Food Services</b>	<b>884</b>	<b>138,470</b>	<b>2,914</b>	<b>592,043</b>	<b>1,154</b>	<b>224,150</b>	<b>706</b>	<b>74,058</b>
All Other Outlets	348	21,713	1,377	68,711	334	15,066	227	7,875
<b>Totals All Outlets</b>	<b>1,232</b>	<b>160,183</b>	<b>4,291</b>	<b>660,755</b>	<b>1,488</b>	<b>239,216</b>	<b>933</b>	<b>81,933</b>
Type of business	CLOVIS		COACHELLA		COLTON		COMMERCE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	100	91,175	24	3,414	77	30,075	24	7,596
Home Furnishings and Appliance Stores	93	11,785	13	528	33	#	40	5,675
Bldg. Matrl. and Garden Equip. and Supplies	35	29,965	3	#	7	#	21	15,713
Food and Beverage Stores	55	19,683	25	8,178	41	13,879	28	3,120
Gasoline Stations	28	33,836	10	32,190	16	23,136	14	29,445
Clothing and Clothing Accessories Stores	134	18,322	27	1,789	31	#	140	123,339
General Merchandise Stores	30	80,439	4	2,794	20	#	19	34,530
Food Services and Drinking Places	256	44,511	60	8,194	112	14,957	80	13,560
Other Retail Group	715	29,005	67	2,694 #	239	41,287 #	161	11,908
<b>Total Retail and Food Services</b>	<b>1,446</b>	<b>358,722</b>	<b>233</b>	<b>59,781</b>	<b>576</b>	<b>123,334</b>	<b>527</b>	<b>244,885</b>
All Other Outlets	619	44,135	92	20,904	288	43,810	859	220,578
<b>Totals All Outlets</b>	<b>2,065</b>	<b>402,857</b>	<b>325</b>	<b>80,685</b>	<b>864</b>	<b>167,143</b>	<b>1,386</b>	<b>465,463</b>
Type of business	COMPTON		CONCORD		CORONA		CORTE MADERA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	80	6,646	127	189,754	205	80,749	12	32,640
Home Furnishings and Appliance Stores	52	9,591	128	32,280	182	30,714	20	9,315
Bldg. Matrl. and Garden Equip. and Supplies	18	#	68	72,585	64	39,813	4	#
Food and Beverage Stores	101	11,733	94	24,185	91	26,801	9	3,278
Gasoline Stations	21	24,329	38	44,419	38	95,471	3	#
Clothing and Clothing Accessories Stores	104	12,318	185	32,368	210	21,674	64	32,162
General Merchandise Stores	52	10,466	43	71,703	67	87,371	5	#
Food Services and Drinking Places	177	20,657	324	50,037	325	66,143	33	10,548
Other Retail Group	565	19,600 #	907	41,117	1,376	32,217	135	29,573 #
<b>Total Retail and Food Services</b>	<b>1,170</b>	<b>115,339</b>	<b>1,914</b>	<b>558,449</b>	<b>2,558</b>	<b>480,952</b>	<b>285</b>	<b>117,517</b>
All Other Outlets	509	47,158	972	104,387	1,499	343,771	148	21,158
<b>Totals All Outlets</b>	<b>1,679</b>	<b>162,496</b>	<b>2,886</b>	<b>662,836</b>	<b>4,057</b>	<b>824,723</b>	<b>433</b>	<b>138,674</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	COSTA MESA		COVINA		CULVER CITY		CUPERTINO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	358	180,178	57	45,358	38	55,954	10	715
Home Furnishings and Appliance Stores	459	93,628	59	#	116	35,814	80	#
Bldg. Matrl. and Garden Equip. and Supplies	131	35,415	23	16,957	32	7,931	26	33,481
Food and Beverage Stores	142	36,990	44	7,685	55	15,720	29	12,966
Gasoline Stations	34	63,779	12	14,136	14	28,771	13	20,529
Clothing and Clothing Accessories Stores	924	267,777	81	4,184	165	42,628	73	11,889
General Merchandise Stores	185	91,256	20	13,235	39	90,061	32	23,445
Food Services and Drinking Places	584	121,402	162	25,476	256	63,644	171	38,573
Other Retail Group	5,171	75,516	482	36,360 #	751	37,721	706	60,239 #
<b>Total Retail and Food Services</b>	<b>7,988</b>	<b>965,940</b>	<b>940</b>	<b>163,391</b>	<b>1,466</b>	<b>378,246</b>	<b>1,140</b>	<b>201,837</b>
All Other Outlets	2,548	178,978	529	21,050	598	53,457	422	457,743
<b>Totals All Outlets</b>	<b>10,536</b>	<b>1,144,918</b>	<b>1,469</b>	<b>184,440</b>	<b>2,064</b>	<b>431,702</b>	<b>1,562</b>	<b>659,580</b>
Type of business	CYPRESS		DALY CITY		DANA POINT		DANVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	38	4,475	31	41,941	20	8,507	15	841
Home Furnishings and Appliance Stores	76	2,146	50	4,739	48	884	64	2,711
Bldg. Matrl. and Garden Equip. and Supplies	21	#	14	#	23	4,935	19	2,922
Food and Beverage Stores	34	5,850	54	12,090	32	11,723	27	8,149
Gasoline Stations	9	15,637	18	34,209	11	18,254	10	17,394
Clothing and Clothing Accessories Stores	159	3,844	107	29,890	83	3,016	92	6,885
General Merchandise Stores	79	43,844	20	27,945	16	961	12	#
Food Services and Drinking Places	140	19,777	212	45,262	123	30,686	109	22,970
Other Retail Group	1,720	66,260 #	535	26,703 #	594	11,369	584	41,624 #
<b>Total Retail and Food Services</b>	<b>2,276</b>	<b>161,832</b>	<b>1,041</b>	<b>222,779</b>	<b>950</b>	<b>90,335</b>	<b>932</b>	<b>103,496</b>
All Other Outlets	441	88,753	374	17,990	365	41,485	390	10,059
<b>Totals All Outlets</b>	<b>2,717</b>	<b>250,585</b>	<b>1,415</b>	<b>240,769</b>	<b>1,315</b>	<b>131,821</b>	<b>1,322</b>	<b>113,555</b>
Type of business	DAVIS		DELANO		DIAMOND BAR		DINUBA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	25	49,225	22	18,851	35	1,757	24	16,844
Home Furnishings and Appliance Stores	36	1,305	19	1,768	77	1,804	19	#
Bldg. Matrl. and Garden Equip. and Supplies	24	4,842	10	18,176	14	#	7	#
Food and Beverage Stores	36	11,915	44	10,797	25	3,594	23	2,775
Gasoline Stations	12	20,098	11	13,765	15	29,035	6	9,932
Clothing and Clothing Accessories Stores	48	4,580	30	1,484	65	551	24	606
General Merchandise Stores	8	#	13	15,014	26	9,151	8	#
Food Services and Drinking Places	163	26,565	69	10,063	114	13,401	50	6,482
Other Retail Group	499	21,059 #	138	3,358	431	6,542 #	92	48,340 #
<b>Total Retail and Food Services</b>	<b>851</b>	<b>139,589</b>	<b>356</b>	<b>93,277</b>	<b>802</b>	<b>65,835</b>	<b>253</b>	<b>84,978</b>
All Other Outlets	276	11,422	125	34,590	477	12,966	110	16,680
<b>Totals All Outlets</b>	<b>1,127</b>	<b>151,011</b>	<b>481</b>	<b>127,867</b>	<b>1,279</b>	<b>78,802</b>	<b>363</b>	<b>101,658</b>
Type of business	DIXON		DOWNEY		DUARTE		DUBLIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	19	19,819	83	83,096	22	51,310	42	141,701
Home Furnishings and Appliance Stores	17	107	59	14,941	19	#	75	32,351
Bldg. Matrl. and Garden Equip. and Supplies	11	1,588	23	#	8	1,575	28	19,685
Food and Beverage Stores	16	2,523	72	12,175	18	2,656	23	6,893
Gasoline Stations	10	14,570	25	46,496	3	#	17	27,623
Clothing and Clothing Accessories Stores	15	#	153	29,629	19	185	51	19,686
General Merchandise Stores	8	#	49	30,066	16	23,632	9	#
Food Services and Drinking Places	61	6,847	271	55,655	62	8,248	156	40,585
Other Retail Group	210	18,379 #	906	32,557 #	162	15,179 #	362	50,448 #
<b>Total Retail and Food Services</b>	<b>367</b>	<b>63,833</b>	<b>1,641</b>	<b>304,613</b>	<b>329</b>	<b>102,786</b>	<b>763</b>	<b>338,973</b>
All Other Outlets	130	50,074	610	63,906	144	12,140	362	72,225
<b>Totals All Outlets</b>	<b>497</b>	<b>113,908</b>	<b>2,251</b>	<b>368,519</b>	<b>473</b>	<b>114,927</b>	<b>1,125</b>	<b>411,198</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	EASTVALE		EL CAJON		EL CENTRO		EL CERRITO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	14	949	120	141,090	55	25,179	12	#
Home Furnishings and Appliance Stores	30	5,674	76	16,821	36	7,273	25	3,260
Bldg. Matrl. and Garden Equip. and Supplies	5	#	47	39,979	30	16,204	5	#
Food and Beverage Stores	13	13,698	96	18,187	32	6,431	18	6,310
Gasoline Stations	4	12,664	44	54,795	17	15,393	6	5,051
Clothing and Clothing Accessories Stores	36	4,559	151	24,012	84	23,466	27	6,263
General Merchandise Stores	9	12,678	28	35,550	25	54,360	5	#
Food Services and Drinking Places	56	13,518	236	35,424	133	25,198	77	9,281
Other Retail Group	234	18,150 #	782	27,571	204	9,707	256	31,114 #
<b>Total Retail and Food Services</b>	<b>401</b>	<b>81,891</b>	<b>1,580</b>	<b>393,430</b>	<b>616</b>	<b>183,212</b>	<b>431</b>	<b>61,279</b>
All Other Outlets	151	64,439	856	109,235	337	50,105	133	6,130
<b>Totals All Outlets</b>	<b>552</b>	<b>146,330</b>	<b>2,436</b>	<b>502,665</b>	<b>953</b>	<b>233,317</b>	<b>564</b>	<b>67,409</b>
Type of business	EL MONTE		EL SEGUNDO		ELK GROVE		EMERYVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	161	202,407	11	633	70	168,198	8	#
Home Furnishings and Appliance Stores	87	4,628	54	35,752	90	20,859	45	#
Bldg. Matrl. and Garden Equip. and Supplies	42	21,667	11	2,990	27	14,429	8	#
Food and Beverage Stores	117	11,605	19	8,916	56	23,655	24	5,380
Gasoline Stations	20	27,949	8	#	26	47,720	4	5,512
Clothing and Clothing Accessories Stores	112	4,999	61	14,588	137	18,789	56	24,821
General Merchandise Stores	44	#	17	1,519	35	43,874	5	#
Food Services and Drinking Places	245	22,980	159	32,773	256	48,594	116	24,020
Other Retail Group	547	28,728 #	338	69,312 #	1,094	34,261	197	96,865 #
<b>Total Retail and Food Services</b>	<b>1,375</b>	<b>324,964</b>	<b>678</b>	<b>166,483</b>	<b>1,791</b>	<b>420,378</b>	<b>463</b>	<b>156,599</b>
All Other Outlets	846	39,297	460	75,613	572	53,713	298	36,138
<b>Totals All Outlets</b>	<b>2,221</b>	<b>364,261</b>	<b>1,138</b>	<b>242,096</b>	<b>2,363</b>	<b>474,091</b>	<b>761</b>	<b>192,738</b>
Type of business	ENCINITAS		ESCONDIDO		EUREKA		FAIRFIELD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	28	33,235	195	234,128	50	42,712	81	88,467
Home Furnishings and Appliance Stores	97	15,578	136	10,856	44	7,608	82	13,746
Bldg. Matrl. and Garden Equip. and Supplies	53	21,996	65	50,308	32	13,555	34	20,995
Food and Beverage Stores	60	22,395	118	34,089	31	9,302	57	15,115
Gasoline Stations	20	40,859	43	78,947	21	17,202	37	46,819
Clothing and Clothing Accessories Stores	155	11,087	241	41,971	65	9,512	110	21,463
General Merchandise Stores	15	24,555	45	42,621	16	43,700	26	52,827
Food Services and Drinking Places	232	50,208	330	56,796	149	19,483	226	40,747
Other Retail Group	1,311	34,524	1,448	38,195	514	19,744	749	19,967
<b>Total Retail and Food Services</b>	<b>1,971</b>	<b>254,437</b>	<b>2,621</b>	<b>587,910</b>	<b>922</b>	<b>182,817</b>	<b>1,402</b>	<b>320,145</b>
All Other Outlets	841	30,241	1,239	145,254	382	41,514	645	145,839
<b>Totals All Outlets</b>	<b>2,812</b>	<b>284,678</b>	<b>3,860</b>	<b>733,165</b>	<b>1,304</b>	<b>224,331</b>	<b>2,047</b>	<b>465,984</b>
Type of business	FOLSOM		FONTANA		FOUNTAIN VALLEY		FREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	40	110,593	201	172,252	36	23,513	165	200,084
Home Furnishings and Appliance Stores	84	18,779	153	4,003	93	21,942	284	31,463
Bldg. Matrl. and Garden Equip. and Supplies	23	22,829	50	37,450	22	2,827	54	38,598
Food and Beverage Stores	65	19,408	122	29,168	62	10,043	125	25,235
Gasoline Stations	18	22,522	51	94,515	27	36,457	43	74,122
Clothing and Clothing Accessories Stores	158	34,842	340	15,916	54	4,846	148	20,106
General Merchandise Stores	28	67,094	107	67,166	19	57,665	51	76,211
Food Services and Drinking Places	229	39,488	313	58,140	185	27,858	466	71,900
Other Retail Group	986	31,606	2,207	46,054	549	28,724	1,454	57,061
<b>Total Retail and Food Services</b>	<b>1,631</b>	<b>367,159</b>	<b>3,544</b>	<b>524,664</b>	<b>1,047</b>	<b>213,875</b>	<b>2,790</b>	<b>594,780</b>
All Other Outlets	567	31,579	991	186,521	610	36,489	1,956	282,613
<b>Totals All Outlets</b>	<b>2,198</b>	<b>398,739</b>	<b>4,535</b>	<b>711,185</b>	<b>1,657</b>	<b>250,364</b>	<b>4,746</b>	<b>877,393</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	FRESNO		FULLERTON		GARDEN GROVE		GARDENA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	553	297,113	171	47,014	164	90,297	94	26,019
Home Furnishings and Appliance Stores	491	73,579	126	15,990	180	5,620	76	6,621
Bldg. Matrl. and Garden Equip. and Supplies	167	97,260	49	19,778	62	21,416	29	45,841
Food and Beverage Stores	433	97,013	108	19,040	162	15,908	71	11,857
Gasoline Stations	181	195,543	37	58,053	36	67,161	15	29,217
Clothing and Clothing Accessories Stores	685	101,438	202	16,470	175	11,650	92	1,935
General Merchandise Stores	167	198,794	69	63,049	60	56,980	31	19,332
Food Services and Drinking Places	1,244	194,033	366	66,613	489	69,915	263	32,823
Other Retail Group	2,962	136,083	1,213	31,383	1,304	22,951	663	7,959
<b>Total Retail and Food Services</b>	<b>6,883</b>	<b>1,390,855</b>	<b>2,341</b>	<b>337,389</b>	<b>2,632</b>	<b>361,897</b>	<b>1,334</b>	<b>181,602</b>
All Other Outlets	3,480	458,863	1,325	102,584	1,315	74,170	877	39,956
<b>Totals All Outlets</b>	<b>10,363</b>	<b>1,849,718</b>	<b>3,666</b>	<b>439,973</b>	<b>3,947</b>	<b>436,067</b>	<b>2,211</b>	<b>221,558</b>
Type of business	GILROY		GLENDALE		GLENDDORA		GOLETA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	68	55,581	181	182,621	70	47,347	34	24,655
Home Furnishings and Appliance Stores	53	11,529	258	#	60	10,139	41	19,207
Bldg. Matrl. and Garden Equip. and Supplies	26	20,536	52	28,441	28	#	24	19,540
Food and Beverage Stores	50	10,162	195	37,039	33	8,340	40	9,638
Gasoline Stations	21	39,157	37	53,699	11	14,034	14	18,131
Clothing and Clothing Accessories Stores	183	70,098	425	90,009	64	2,725	24	#
General Merchandise Stores	19	46,017	75	53,346	44	30,008	8	#
Food Services and Drinking Places	161	30,447	566	87,398	134	19,994	101	18,205
Other Retail Group	477	23,507	2,055	219,346 #	830	27,216 #	387	39,758 #
<b>Total Retail and Food Services</b>	<b>1,058</b>	<b>307,033</b>	<b>3,844</b>	<b>751,898</b>	<b>1,274</b>	<b>159,803</b>	<b>673</b>	<b>149,133</b>
All Other Outlets	416	39,061	1,734	136,277	395	17,763	495	46,190
<b>Totals All Outlets</b>	<b>1,474</b>	<b>346,094</b>	<b>5,578</b>	<b>888,175</b>	<b>1,669</b>	<b>177,566</b>	<b>1,168</b>	<b>195,323</b>
Type of business	GRASS VALLEY		HANFORD		HAWTHORNE		HAYWARD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	42	13,772	43	42,558	77	63,466	207	76,544
Home Furnishings and Appliance Stores	30	4,844	45	3,332	59	23,294	144	15,248
Bldg. Matrl. and Garden Equip. and Supplies	23	13,283	21	15,305	23	30,594	76	39,023
Food and Beverage Stores	28	12,999	36	9,392	56	8,800	118	20,215
Gasoline Stations	10	14,822	17	19,176	17	26,030	46	59,017
Clothing and Clothing Accessories Stores	47	1,412	99	10,747	53	10,657	155	20,611
General Merchandise Stores	12	8,625	29	31,422	20	57,726	56	81,577
Food Services and Drinking Places	90	12,563	148	21,429	167	22,447	394	47,272
Other Retail Group	398	13,852	417	11,846	436	16,735	855	32,728
<b>Total Retail and Food Services</b>	<b>680</b>	<b>96,172</b>	<b>855</b>	<b>165,208</b>	<b>908</b>	<b>259,750</b>	<b>2,051</b>	<b>392,235</b>
All Other Outlets	273	16,830	267	32,971	442	51,634	1,654	309,120
<b>Totals All Outlets</b>	<b>953</b>	<b>113,001</b>	<b>1,122</b>	<b>198,179</b>	<b>1,350</b>	<b>311,384</b>	<b>3,705</b>	<b>701,354</b>
Type of business	HEALDSBURG		HEMET		HERMOSA BEACH		HESPERIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	16	19,344	70	71,898	14	1,686	119	12,857
Home Furnishings and Appliance Stores	18	825	56	2,820	21	#	57	2,240
Bldg. Matrl. and Garden Equip. and Supplies	16	8,529	21	17,352	8	5,557	30	7,262
Food and Beverage Stores	33	6,692	46	11,074	25	5,971	45	13,106
Gasoline Stations	7	9,520	22	30,805	2	#	34	60,766
Clothing and Clothing Accessories Stores	40	2,984	55	7,994	89	2,351	39	4,925
General Merchandise Stores	3	#	36	28,191	15	183	23	23,637
Food Services and Drinking Places	62	14,231	172	25,865	121	26,760	139	23,986
Other Retail Group	334	5,774 #	543	12,922	407	15,724 #	611	8,550
<b>Total Retail and Food Services</b>	<b>529</b>	<b>67,901</b>	<b>1,021</b>	<b>208,920</b>	<b>702</b>	<b>58,233</b>	<b>1,097</b>	<b>157,328</b>
All Other Outlets	312	27,117	367	31,695	219	5,127	523	35,897
<b>Totals All Outlets</b>	<b>841</b>	<b>95,018</b>	<b>1,388</b>	<b>240,616</b>	<b>921</b>	<b>63,361</b>	<b>1,620</b>	<b>193,225</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	HOLLISTER		HUNTINGTON BEACH		HUNTINGTON PARK		INDIO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	36	12,610	197	149,922	40	24,540	91	56,420
Home Furnishings and Appliance Stores	20	776	236	36,908	66	4,996	103	7,678
Bldg. Matrl. and Garden Equip. and Supplies	16	6,113	106	37,970	16	19,954	47	19,670
Food and Beverage Stores	27	7,388	157	45,283	98	8,213	56	11,191
Gasoline Stations	13	17,449	38	64,716	7	11,786	14	23,903
Clothing and Clothing Accessories Stores	18	262	471	35,119	203	10,978	206	5,289
General Merchandise Stores	7	8,290	135	72,468	49	9,296	53	8,159
Food Services and Drinking Places	89	10,746	567	107,898	191	19,928	217	17,688
Other Retail Group	240	4,660	3,589	68,514	367	7,395	1,280	8,751
<b>Total Retail and Food Services</b>	<b>466</b>	<b>68,293</b>	<b>5,496</b>	<b>618,799</b>	<b>1,037</b>	<b>117,085</b>	<b>2,067</b>	<b>158,750</b>
All Other Outlets	258	12,286	2,112	178,265	375	25,920	559	35,932
<b>Totals All Outlets</b>	<b>724</b>	<b>80,578</b>	<b>7,608</b>	<b>797,064</b>	<b>1,412</b>	<b>143,005</b>	<b>2,626</b>	<b>194,682</b>
Type of business	INDUSTRY		INGLEWOOD		IRVINE		JURUPA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	104	117,702	83	50,194	140	182,802	88	9,193
Home Furnishings and Appliance Stores	154	63,793	66	3,544	457	111,972	71	4,962
Bldg. Matrl. and Garden Equip. and Supplies	50	26,925	16	#	72	26,528	53	9,991
Food and Beverage Stores	49	5,050	116	16,365	150	39,143	56	19,162
Gasoline Stations	15	25,532	25	30,552	29	71,839	23	40,088
Clothing and Clothing Accessories Stores	279	20,683	127	17,638	407	54,730	105	5,111
General Merchandise Stores	119	67,186	40	36,438	101	91,370	91	#
Food Services and Drinking Places	186	40,625	249	33,500	673	158,960	152	19,820
Other Retail Group	2,118	23,844	773	36,259 #	2,558	112,687	1,506	24,118 #
<b>Total Retail and Food Services</b>	<b>3,074</b>	<b>391,339</b>	<b>1,495</b>	<b>224,489</b>	<b>4,587</b>	<b>850,032</b>	<b>2,145</b>	<b>132,445</b>
All Other Outlets	1,329	320,920	456	81,852	3,232	460,121	477	71,932
<b>Totals All Outlets</b>	<b>4,403</b>	<b>712,259</b>	<b>1,951</b>	<b>306,341</b>	<b>7,819</b>	<b>1,310,152</b>	<b>2,622</b>	<b>204,377</b>
Type of business	LA HABRA		LA MESA		LA MIRADA		LA PUENTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	76	6,588	54	72,256	17	5,099	54	9,304
Home Furnishings and Appliance Stores	49	6,224	69	8,731	33	#	51	1,850
Bldg. Matrl. and Garden Equip. and Supplies	23	18,980	15	7,160	19	14,282	17	1,867
Food and Beverage Stores	58	10,087	57	12,426	24	5,358	49	7,776
Gasoline Stations	17	22,206	18	22,840	11	15,860	9	10,585
Clothing and Clothing Accessories Stores	58	7,205	83	11,421	29	3,215	77	4,036
General Merchandise Stores	23	71,880	18	49,645	18	3,501	39	2,811
Food Services and Drinking Places	165	25,197	184	35,289	107	16,808	105	11,949
Other Retail Group	481	11,856	671	22,270	264	77,193 #	627	3,939
<b>Total Retail and Food Services</b>	<b>950</b>	<b>180,222</b>	<b>1,169</b>	<b>242,039</b>	<b>522</b>	<b>141,316</b>	<b>1,028</b>	<b>54,118</b>
All Other Outlets	468	33,198	472	18,712	325	72,161	250	5,351
<b>Totals All Outlets</b>	<b>1,418</b>	<b>213,421</b>	<b>1,641</b>	<b>260,751</b>	<b>847</b>	<b>213,477</b>	<b>1,278</b>	<b>59,469</b>
Type of business	LA QUINTA		LA VERNE		LAGUNA BEACH		LAGUNA HILLS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	9	20,688	20	1,022	18	2,059	42	5,660
Home Furnishings and Appliance Stores	42	6,539	36	7,858	75	2,743	97	18,072
Bldg. Matrl. and Garden Equip. and Supplies	14	16,694	8	2,878	20	3,978	19	1,042
Food and Beverage Stores	19	8,966	12	4,217	28	8,173	30	8,065
Gasoline Stations	4	6,749	7	12,173	8	7,044	10	12,591
Clothing and Clothing Accessories Stores	67	4,826	28	3,468	159	11,909	76	11,672
General Merchandise Stores	12	42,904	11	12,042	18	231	14	10,306
Food Services and Drinking Places	113	17,977	90	15,028	119	42,122	86	19,857
Other Retail Group	653	7,458	256	9,102	926	14,709	384	10,672
<b>Total Retail and Food Services</b>	<b>933</b>	<b>132,802</b>	<b>468</b>	<b>67,788</b>	<b>1,371</b>	<b>92,967</b>	<b>758</b>	<b>97,936</b>
All Other Outlets	341	10,642	266	18,440	438	33,282	445	23,786
<b>Totals All Outlets</b>	<b>1,274</b>	<b>143,443</b>	<b>734</b>	<b>86,228</b>	<b>1,809</b>	<b>126,249</b>	<b>1,203</b>	<b>121,722</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	LAGUNA NIGUEL		LAKE ELSINORE		LAKE FOREST		LAKEWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	32	42,131	66	29,210	79	25,099	34	28,173
Home Furnishings and Appliance Stores	117	7,625	39	2,092	139	13,160	50	11,883
Bldg. Matrl. and Garden Equip. and Supplies	29	16,298	16	12,749	25	23,333	25	17,995
Food and Beverage Stores	31	16,393	33	10,259	58	16,675	57	14,037
Gasoline Stations	11	19,461	14	29,577	19	38,513	24	30,802
Clothing and Clothing Accessories Stores	77	4,935	78	10,191	85	6,735	121	29,743
General Merchandise Stores	19	71,541	21	39,808	21	18,082	30	73,941
Food Services and Drinking Places	129	25,898	120	19,525	235	42,156	190	44,367
Other Retail Group	692	15,758	422	8,758	815	41,396	601	20,791
<b>Total Retail and Food Services</b>	<b>1,137</b>	<b>220,041</b>	<b>809</b>	<b>162,169</b>	<b>1,476</b>	<b>225,149</b>	<b>1,132</b>	<b>271,731</b>
All Other Outlets	584	30,402	367	19,995	839	84,229	262	13,558
<b>Totals All Outlets</b>	<b>1,721</b>	<b>250,442</b>	<b>1,176</b>	<b>182,163</b>	<b>2,315</b>	<b>309,378</b>	<b>1,394</b>	<b>285,289</b>
Type of business	LANCASTER		LAWNDALE		LEMON GROVE		LINCOLN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	152	80,587	31	6,655	30	30,814	20	2,158
Home Furnishings and Appliance Stores	89	3,399	34	2,685	17	569	17	851
Bldg. Matrl. and Garden Equip. and Supplies	35	20,846	9	8,315	13	#	15	12,081
Food and Beverage Stores	81	17,350	25	3,684	23	10,080	16	6,899
Gasoline Stations	35	44,862	12	17,588	11	12,441	4	9,010
Clothing and Clothing Accessories Stores	130	9,814	19	765	26	2,230	37	2,443
General Merchandise Stores	43	63,584	9	#	8	#	13	7,583
Food Services and Drinking Places	305	42,276	75	8,902	55	8,781	65	10,783
Other Retail Group	1,055	19,833	219	5,561 #	174	30,567 #	321	4,724
<b>Total Retail and Food Services</b>	<b>1,925</b>	<b>302,550</b>	<b>433</b>	<b>54,156</b>	<b>357</b>	<b>95,483</b>	<b>508</b>	<b>56,532</b>
All Other Outlets	805	104,192	180	7,608	149	13,255	190	13,983
<b>Totals All Outlets</b>	<b>2,730</b>	<b>406,742</b>	<b>613</b>	<b>61,764</b>	<b>506</b>	<b>108,738</b>	<b>698</b>	<b>70,515</b>
Type of business	LIVERMORE		LODI		LOMPOC		LONG BEACH	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	80	92,192	101	32,191	30	14,931	296	82,968
Home Furnishings and Appliance Stores	97	7,798	59	4,751	29	1,676	326	25,137
Bldg. Matrl. and Garden Equip. and Supplies	45	31,566	27	19,968	10	#	100	#
Food and Beverage Stores	58	16,627	83	12,262	51	11,727	437	72,181
Gasoline Stations	34	48,183	24	28,519	12	12,024	113	171,584
Clothing and Clothing Accessories Stores	172	71,373	66	5,511	21	3,820	534	40,383
General Merchandise Stores	23	54,224	24	43,662	6	#	231	70,891
Food Services and Drinking Places	241	43,667	200	25,484	94	12,097	1,211	207,200
Other Retail Group	715	29,309	634	13,862	350	24,299 #	4,280	288,639 #
<b>Total Retail and Food Services</b>	<b>1,465</b>	<b>394,940</b>	<b>1,218</b>	<b>186,209</b>	<b>603</b>	<b>80,573</b>	<b>7,528</b>	<b>958,985</b>
All Other Outlets	954	172,366	519	47,533	238	14,137	2,449	338,584
<b>Totals All Outlets</b>	<b>2,419</b>	<b>567,306</b>	<b>1,737</b>	<b>233,742</b>	<b>841</b>	<b>94,711</b>	<b>9,977</b>	<b>1,297,569</b>
Type of business	LOS ANGELES		LOS BANOS		LOS GATOS		LYNWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	2,790	1,061,456	29	6,422	17	19,106	60	5,423
Home Furnishings and Appliance Stores	4,099	427,345	31	1,252	67	4,963	52	1,382
Bldg. Matrl. and Garden Equip. and Supplies	1,141	561,637	6	#	14	3,893	14	#
Food and Beverage Stores	3,608	652,610	29	6,796	44	14,481	76	10,129
Gasoline Stations	776	1,275,409	12	20,761	11	16,762	10	18,615
Clothing and Clothing Accessories Stores	8,521	747,460	28	796	95	9,507	85	5,123
General Merchandise Stores	1,855	683,493	16	15,263	4	#	28	3,233
Food Services and Drinking Places	10,951	1,901,860	81	11,411	120	28,559	144	16,904
Other Retail Group	36,908	972,376	192	9,562 #	549	17,824 #	301	10,693 #
<b>Total Retail and Food Services</b>	<b>70,649</b>	<b>8,283,647</b>	<b>424</b>	<b>72,264</b>	<b>921</b>	<b>115,095</b>	<b>770</b>	<b>71,500</b>
All Other Outlets	33,822	2,715,639	135	13,562	444	62,180	274	9,051
<b>Totals All Outlets</b>	<b>104,471</b>	<b>10,999,285</b>	<b>559</b>	<b>85,826</b>	<b>1,365</b>	<b>177,276</b>	<b>1,044</b>	<b>80,550</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	MADERA		MALIBU		MANHATTAN BEACH		MANTECA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	45	25,660	3	#	12	#	60	32,675
Home Furnishings and Appliance Stores	45	2,065	41	1,325	46	11,853	42	4,881
Bldg. Matrl. and Garden Equip. and Supplies	16	10,708	14	1,391	9	#	20	11,397
Food and Beverage Stores	46	11,038	12	7,335	34	14,784	60	9,203
Gasoline Stations	23	21,590	8	9,693	5	11,320	27	24,476
Clothing and Clothing Accessories Stores	90	6,221	97	10,774	122	16,305	41	8,777
General Merchandise Stores	25	#	7	#	16	24,313	21	45,117
Food Services and Drinking Places	136	16,050	60	36,617	143	46,138	152	25,460
Other Retail Group	355	24,275 #	329	9,974 #	518	40,550 #	397	23,071
<b>Total Retail and Food Services</b>	<b>781</b>	<b>117,606</b>	<b>571</b>	<b>77,109</b>	<b>905</b>	<b>165,263</b>	<b>820</b>	<b>185,058</b>
All Other Outlets	263	57,593	236	6,651	362	52,587	330	47,161
<b>Totals All Outlets</b>	<b>1,044</b>	<b>175,199</b>	<b>807</b>	<b>83,761</b>	<b>1,267</b>	<b>217,851</b>	<b>1,150</b>	<b>232,220</b>
Type of business	MARTINEZ		MENIFEE		MENLO PARK		MERCED	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	21	4,962	41	6,633	3	#	63	49,970
Home Furnishings and Appliance Stores	27	531	34	10,282	56	6,749	51	6,709
Bldg. Matrl. and Garden Equip. and Supplies	12	10,212	23	#	15	2,869	17	16,846
Food and Beverage Stores	20	7,542	20	10,553	30	14,581	57	12,341
Gasoline Stations	15	13,998	10	21,346	10	16,715	22	25,121
Clothing and Clothing Accessories Stores	41	904	47	6,930	61	3,976	104	9,271
General Merchandise Stores	7	#	16	15,197	3	#	22	44,404
Food Services and Drinking Places	96	9,427	88	20,722	125	19,543	191	26,915
Other Retail Group	389	19,086 #	482	20,679 #	438	14,661 #	448	16,494
<b>Total Retail and Food Services</b>	<b>628</b>	<b>66,662</b>	<b>761</b>	<b>112,341</b>	<b>741</b>	<b>79,093</b>	<b>975</b>	<b>208,071</b>
All Other Outlets	277	48,633	226	17,492	455	40,987	394	42,561
<b>Totals All Outlets</b>	<b>905</b>	<b>115,295</b>	<b>987</b>	<b>129,833</b>	<b>1,196</b>	<b>120,080</b>	<b>1,369</b>	<b>250,632</b>
Type of business	MILPITAS		MISSION VIEJO		MODESTO		MONROVIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	35	45,253	76	71,315	182	51,742	42	63,426
Home Furnishings and Appliance Stores	102	15,791	141	26,929	192	31,086	42	12,389
Bldg. Matrl. and Garden Equip. and Supplies	22	14,519	28	#	57	35,228	18	#
Food and Beverage Stores	63	12,048	51	15,361	163	37,019	27	6,613
Gasoline Stations	17	30,911	21	45,570	59	62,193	8	13,063
Clothing and Clothing Accessories Stores	158	79,642	172	51,210	245	57,959	79	6,799
General Merchandise Stores	22	18,277	28	28,176	69	96,720	21	#
Food Services and Drinking Places	320	61,147	215	36,638	493	83,169	141	22,012
Other Retail Group	486	21,563	1,019	45,290 #	1,192	56,790	500	38,648 #
<b>Total Retail and Food Services</b>	<b>1,225</b>	<b>299,152</b>	<b>1,751</b>	<b>320,490</b>	<b>2,652</b>	<b>511,908</b>	<b>878</b>	<b>162,950</b>
All Other Outlets	750	147,247	749	54,731	1,057	180,438	445	38,397
<b>Totals All Outlets</b>	<b>1,975</b>	<b>446,399</b>	<b>2,500</b>	<b>375,222</b>	<b>3,709</b>	<b>692,346</b>	<b>1,323</b>	<b>201,347</b>
Type of business	MONTCLAIR		MONTEBELLO		MONTEREY		MONTEREY PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	104	71,876	55	35,902	22	#	23	#
Home Furnishings and Appliance Stores	73	14,734	44	#	56	4,987	46	817
Bldg. Matrl. and Garden Equip. and Supplies	26	3,932	17	10,223	14	1,682	14	278
Food and Beverage Stores	36	3,652	56	8,760	49	10,777	56	6,740
Gasoline Stations	6	12,464	18	29,752	12	17,031	11	16,565
Clothing and Clothing Accessories Stores	182	28,738	115	28,162	107	13,169	64	3,446
General Merchandise Stores	49	49,094	34	30,699	14	#	41	1,865
Food Services and Drinking Places	105	17,785	185	26,084	230	58,279	176	33,903
Other Retail Group	1,174	14,555	369	21,289 #	720	53,534 #	446	31,526 #
<b>Total Retail and Food Services</b>	<b>1,755</b>	<b>216,831</b>	<b>893</b>	<b>190,871</b>	<b>1,224</b>	<b>159,458</b>	<b>877</b>	<b>95,139</b>
All Other Outlets	425	31,148	514	75,726	468	45,213	418	26,114
<b>Totals All Outlets</b>	<b>2,180</b>	<b>247,980</b>	<b>1,407</b>	<b>266,598</b>	<b>1,692</b>	<b>204,671</b>	<b>1,295</b>	<b>121,253</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	MOORPARK		MORENO VALLEY		MORGAN HILL		MOUNTAIN VIEW	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	20	7,218	88	66,964	31	41,663	36	26,363
Home Furnishings and Appliance Stores	20	5,028	106	2,593	40	3,064	101	28,596
Bldg. Matrl. and Garden Equip. and Supplies	16	2,589	32	23,806	32	14,180	26	9,064
Food and Beverage Stores	21	4,641	82	22,772	32	7,891	65	18,624
Gasoline Stations	7	14,234	31	52,407	12	31,330	20	32,910
Clothing and Clothing Accessories Stores	19	3,223	165	24,474	32	4,913	92	9,052
General Merchandise Stores	8	9,539	51	60,672	15	11,752	21	51,610
Food Services and Drinking Places	81	12,166	280	49,308	136	22,571	289	82,723
Other Retail Group	293	9,656	853	18,320	409	10,867	754	33,765
<b>Total Retail and Food Services</b>	<b>485</b>	<b>68,294</b>	<b>1,688</b>	<b>321,316</b>	<b>739</b>	<b>148,231</b>	<b>1,404</b>	<b>292,708</b>
All Other Outlets	296	17,702	493	38,072	443	33,688	793	99,973
<b>Totals All Outlets</b>	<b>781</b>	<b>85,996</b>	<b>2,181</b>	<b>359,388</b>	<b>1,182</b>	<b>181,919</b>	<b>2,197</b>	<b>392,681</b>
Type of business	MURRIETA		NAPA		NATIONAL CITY		NEWARK	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	80	41,871	48	39,397	95	145,023	76	57,932
Home Furnishings and Appliance Stores	91	22,632	83	6,832	67	5,951	40	3,670
Bldg. Matrl. and Garden Equip. and Supplies	41	21,883	48	38,851	30	8,261	15	21,098
Food and Beverage Stores	49	15,655	160	27,270	78	10,000	34	7,349
Gasoline Stations	24	40,938	20	39,415	13	21,384	13	14,848
Clothing and Clothing Accessories Stores	95	7,348	125	24,291	190	38,485	101	13,954
General Merchandise Stores	29	51,139	18	27,766	24	36,177	15	14,720
Food Services and Drinking Places	187	33,814	233	50,791	205	37,663	180	23,506
Other Retail Group	894	23,730	957	25,566	606	16,432	285	38,931
<b>Total Retail and Food Services</b>	<b>1,490</b>	<b>259,009</b>	<b>1,692</b>	<b>280,178</b>	<b>1,308</b>	<b>319,377</b>	<b>759</b>	<b>196,010</b>
All Other Outlets	661	55,676	973	64,562	436	45,691	398	44,178
<b>Totals All Outlets</b>	<b>2,151</b>	<b>314,686</b>	<b>2,665</b>	<b>344,740</b>	<b>1,744</b>	<b>365,068</b>	<b>1,157</b>	<b>240,187</b>
Type of business	NEWPORT BEACH		NORCO		NORWALK		NOVATO	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	71	184,834	53	38,317	53	39,835	28	20,331
Home Furnishings and Appliance Stores	212	9,722	31	4,986	47	1,163	54	2,937
Bldg. Matrl. and Garden Equip. and Supplies	33	9,072	15	2,397	12	6,133	26	6,359
Food and Beverage Stores	87	34,331	27	6,145	61	11,887	39	13,176
Gasoline Stations	17	37,294	13	22,427	20	38,220	14	26,107
Clothing and Clothing Accessories Stores	336	72,881	38	1,087	74	6,442	66	9,345
General Merchandise Stores	28	43,890	10	#	31	44,106	8	32,135
Food Services and Drinking Places	387	130,996	102	15,600	191	26,122	130	21,719
Other Retail Group	1,498	48,093	375	17,684 #	491	12,139	644	17,375
<b>Total Retail and Food Services</b>	<b>2,669</b>	<b>571,113</b>	<b>664</b>	<b>108,644</b>	<b>980</b>	<b>186,047</b>	<b>1,009</b>	<b>149,483</b>
All Other Outlets	1,362	178,313	283	22,102	408	28,240	643	29,204
<b>Totals All Outlets</b>	<b>4,031</b>	<b>749,426</b>	<b>947</b>	<b>130,747</b>	<b>1,388</b>	<b>214,287</b>	<b>1,652</b>	<b>178,687</b>
Type of business	OAKDALE		OAKLAND		OCEANSIDE		ONTARIO	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	29	16,188	218	138,472	127	36,030	271	317,186
Home Furnishings and Appliance Stores	20	2,054	336	37,000	134	17,219	232	52,216
Bldg. Matrl. and Garden Equip. and Supplies	16	4,158	120	62,500	53	34,305	121	55,592
Food and Beverage Stores	22	5,656	524	76,431	100	29,136	123	20,390
Gasoline Stations	12	15,397	115	154,591	37	66,528	68	164,339
Clothing and Clothing Accessories Stores	17	250	625	21,050	234	16,303	454	124,131
General Merchandise Stores	9	#	130	41,673	59	55,171	121	46,637
Food Services and Drinking Places	60	8,123	1,423	171,847	396	73,180	444	87,009
Other Retail Group	178	8,427 #	4,306	72,881	1,867	37,401	2,588	194,284
<b>Total Retail and Food Services</b>	<b>363</b>	<b>60,254</b>	<b>7,797</b>	<b>776,445</b>	<b>3,007</b>	<b>365,272</b>	<b>4,422</b>	<b>1,061,783</b>
All Other Outlets	207	12,408	2,945	334,319	1,195	59,159	2,225	622,881
<b>Totals All Outlets</b>	<b>570</b>	<b>72,662</b>	<b>10,742</b>	<b>1,110,765</b>	<b>4,202</b>	<b>424,431</b>	<b>6,647</b>	<b>1,684,664</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	ORANGE		OROVILLE		OXNARD		PALM DESERT	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	219	154,061	30	10,162	117	133,195	74	4,375
Home Furnishings and Appliance Stores	208	23,124	27	1,380	132	31,996	151	25,183
Bldg. Matrl. and Garden Equip. and Supplies	76	64,717	24	#	45	32,882	54	19,420
Food and Beverage Stores	122	27,692	28	5,850	167	28,974	45	12,438
Gasoline Stations	39	62,329	14	14,456	37	65,511	12	19,781
Clothing and Clothing Accessories Stores	288	58,475	34	1,929	193	25,994	380	40,135
General Merchandise Stores	56	37,354	8	#	54	75,306	42	70,338
Food Services and Drinking Places	464	95,257	75	9,932	382	65,024	219	34,933
Other Retail Group	1,665	55,447	295	29,595 #	1,211	30,405	1,261	28,083
<b>Total Retail and Food Services</b>	<b>3,137</b>	<b>578,454</b>	<b>535</b>	<b>73,305</b>	<b>2,338</b>	<b>489,287</b>	<b>2,238</b>	<b>254,687</b>
All Other Outlets	1,747	330,153	195	11,286	1,252	152,535	732	49,644
<b>Totals All Outlets</b>	<b>4,884</b>	<b>908,607</b>	<b>730</b>	<b>84,592</b>	<b>3,590</b>	<b>641,823</b>	<b>2,970</b>	<b>304,331</b>
Type of business	PALM SPRINGS		PALMDALE		PALO ALTO		PARAMOUNT	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	43	#	62	45,368	29	83,318	60	4,548
Home Furnishings and Appliance Stores	78	3,374	99	17,738	129	36,276	90	848
Bldg. Matrl. and Garden Equip. and Supplies	29	22,920	33	20,535	31	4,256	29	18,770
Food and Beverage Stores	43	11,551	53	20,326	37	10,574	51	12,282
Gasoline Stations	18	27,239	30	49,041	11	20,348	12	20,727
Clothing and Clothing Accessories Stores	136	8,311	159	27,811	170	69,017	292	5,535
General Merchandise Stores	21	#	53	72,234	16	33,678	104	#
Food Services and Drinking Places	261	43,940	263	49,614	304	89,904	124	12,545
Other Retail Group	946	48,137 #	961	22,919	878	29,179	2,033	18,396 #
<b>Total Retail and Food Services</b>	<b>1,575</b>	<b>165,472</b>	<b>1,713</b>	<b>325,586</b>	<b>1,605</b>	<b>376,550</b>	<b>2,795</b>	<b>93,650</b>
All Other Outlets	600	39,816	556	29,057	823	130,378	680	76,291
<b>Totals All Outlets</b>	<b>2,175</b>	<b>205,288</b>	<b>2,269</b>	<b>354,643</b>	<b>2,428</b>	<b>506,927</b>	<b>3,475</b>	<b>169,941</b>
Type of business	PASADENA		PASO ROBLES		PERRIS		PETALUMA	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	117	106,137	46	32,138	52	20,487	45	71,202
Home Furnishings and Appliance Stores	322	46,219	45	4,695	45	1,991	78	4,329
Bldg. Matrl. and Garden Equip. and Supplies	75	28,913	21	14,406	27	#	30	16,395
Food and Beverage Stores	138	38,080	55	9,898	43	14,275	55	18,085
Gasoline Stations	29	42,529	21	28,189	14	32,086	20	30,009
Clothing and Clothing Accessories Stores	516	53,741	46	7,212	71	1,035	101	21,612
General Merchandise Stores	105	46,499	19	23,380	19	#	11	13,072
Food Services and Drinking Places	585	124,125	154	24,627	96	16,155	222	30,765
Other Retail Group	3,174	102,612	542	13,184	344	33,202 #	1,028	23,408
<b>Total Retail and Food Services</b>	<b>5,061</b>	<b>588,856</b>	<b>949</b>	<b>157,730</b>	<b>711</b>	<b>119,231</b>	<b>1,590</b>	<b>228,877</b>
All Other Outlets	1,602	129,134	492	42,986	265	86,730	722	69,605
<b>Totals All Outlets</b>	<b>6,663</b>	<b>717,990</b>	<b>1,441</b>	<b>200,715</b>	<b>976</b>	<b>205,961</b>	<b>2,312</b>	<b>298,482</b>
Type of business	PICO RIVERA		PINOLE		PITTSBURG		PLACENTIA	
	Permits	Taxable transactions						
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	26	2,119	13	2,152	45	30,912	42	21,358
Home Furnishings and Appliance Stores	45	6,563	16	#	22	2,226	45	4,337
Bldg. Matrl. and Garden Equip. and Supplies	17	14,067	5	6,317	15	9,917	13	#
Food and Beverage Stores	61	11,273	19	6,750	45	10,022	29	6,447
Gasoline Stations	12	23,396	8	11,507	13	17,498	10	20,743
Clothing and Clothing Accessories Stores	31	7,433	21	4,673	33	4,773	37	4,488
General Merchandise Stores	14	27,970	5	11,248	12	15,658	8	1,216
Food Services and Drinking Places	153	26,537	83	15,868	106	19,445	114	16,780
Other Retail Group	258	6,603	162	16,283 #	239	8,419	364	9,639 #
<b>Total Retail and Food Services</b>	<b>617</b>	<b>125,962</b>	<b>332</b>	<b>74,797</b>	<b>530</b>	<b>118,869</b>	<b>662</b>	<b>85,008</b>
All Other Outlets	348	56,099	116	2,467	277	42,759	472	47,999
<b>Totals All Outlets</b>	<b>965</b>	<b>182,061</b>	<b>448</b>	<b>77,264</b>	<b>807</b>	<b>161,627</b>	<b>1,134</b>	<b>133,008</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	PLACERVILLE		PLEASANT HILL		PLEASANTON		POMONA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	15	22,411	28	3,216	101	83,887	240	21,176
Home Furnishings and Appliance Stores	17	1,494	47	32,030	136	19,510	165	4,204
Bldg. Matrl. and Garden Equip. and Supplies	16	#	25	5,614	40	13,919	68	21,068
Food and Beverage Stores	20	4,160	26	9,715	61	16,205	124	20,211
Gasoline Stations	9	9,737	11	22,340	20	30,260	48	53,464
Clothing and Clothing Accessories Stores	40	710	43	23,367	241	51,758	298	6,273
General Merchandise Stores	13	1,141	14	15,771	49	47,810	117	15,604
Food Services and Drinking Places	78	9,854	120	26,909	284	47,546	374	45,453
Other Retail Group	414	19,180 #	337	17,137	1,189	27,670	1,975	24,748
<b>Total Retail and Food Services</b>	<b>622</b>	<b>68,685</b>	<b>651</b>	<b>156,098</b>	<b>2,121</b>	<b>338,565</b>	<b>3,409</b>	<b>212,202</b>
All Other Outlets	161	15,175	240	19,619	947	158,833	1,338	143,568
<b>Totals All Outlets</b>	<b>783</b>	<b>83,860</b>	<b>891</b>	<b>175,717</b>	<b>3,068</b>	<b>497,398</b>	<b>4,747</b>	<b>355,770</b>
Type of business	PORTERVILLE		POWAY		RANCHO CORDOVA		RANCHO CUCAMONGA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	49	20,409	38	51,585	172	19,129	143	9,712
Home Furnishings and Appliance Stores	39	2,705	54	4,192	101	22,661	142	37,920
Bldg. Matrl. and Garden Equip. and Supplies	16	11,285	24	12,058	55	41,714	67	22,565
Food and Beverage Stores	25	7,739	28	6,820	44	8,037	94	33,059
Gasoline Stations	26	19,670	12	18,228	26	29,821	35	58,083
Clothing and Clothing Accessories Stores	90	4,160	35	1,874	40	4,297	231	32,695
General Merchandise Stores	29	24,364	14	60,589	20	37,477	61	86,093
Food Services and Drinking Places	112	15,394	132	17,262	190	25,477	373	93,674
Other Retail Group	355	7,338	544	11,866	482	31,828	1,420	67,725
<b>Total Retail and Food Services</b>	<b>741</b>	<b>113,063</b>	<b>881</b>	<b>184,475</b>	<b>1,130</b>	<b>220,440</b>	<b>2,566</b>	<b>441,526</b>
All Other Outlets	238	15,036	644	89,258	716	119,938	1,429	143,882
<b>Totals All Outlets</b>	<b>979</b>	<b>128,099</b>	<b>1,525</b>	<b>273,733</b>	<b>1,846</b>	<b>340,378</b>	<b>3,995</b>	<b>585,408</b>
Type of business	RANCHO SANTA MARGARITA		RED BLUFF		REDDING		REDLANDS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	17	31,928	22	12,740	126	88,247	57	69,469
Home Furnishings and Appliance Stores	55	3,658	14	1,035	119	18,129	74	4,008
Bldg. Matrl. and Garden Equip. and Supplies	12	#	14	#	74	36,836	35	26,272
Food and Beverage Stores	25	7,258	15	4,273	64	22,777	54	17,206
Gasoline Stations	5	13,270	16	19,362	50	54,392	17	22,605
Clothing and Clothing Accessories Stores	58	2,580	13	318	99	19,478	105	10,549
General Merchandise Stores	17	15,030	8	#	26	60,445	25	17,752
Food Services and Drinking Places	82	18,252	65	7,916	302	45,799	220	31,584
Other Retail Group	444	21,487 #	251	22,064 #	1,623	40,634	883	20,485
<b>Total Retail and Food Services</b>	<b>715</b>	<b>113,462</b>	<b>418</b>	<b>67,708</b>	<b>2,483</b>	<b>386,738</b>	<b>1,470</b>	<b>219,931</b>
All Other Outlets	358	24,835	188	10,411	1,075	109,224	540	37,225
<b>Totals All Outlets</b>	<b>1,073</b>	<b>138,297</b>	<b>606</b>	<b>78,119</b>	<b>3,558</b>	<b>495,962</b>	<b>2,010</b>	<b>257,156</b>
Type of business	REDONDO BEACH		REDWOOD CITY		RIALTO		RICHMOND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	30	16,933	65	130,098	101	7,836	100	65,563
Home Furnishings and Appliance Stores	78	17,016	90	23,606	45	1,684	50	4,092
Bldg. Matrl. and Garden Equip. and Supplies	17	1,807	32	20,754	19	13,075	21	17,494
Food and Beverage Stores	67	22,859	59	21,903	66	12,138	77	8,758
Gasoline Stations	12	15,948	27	34,701	25	47,281	33	74,302
Clothing and Clothing Accessories Stores	209	42,344	85	11,368	55	4,281	130	8,062
General Merchandise Stores	32	22,707	26	53,366	23	#	21	58,993
Food Services and Drinking Places	259	52,550	265	44,868	125	23,805	162	17,887
Other Retail Group	959	22,523	642	27,239	408	39,757 #	590	12,367
<b>Total Retail and Food Services</b>	<b>1,663</b>	<b>214,687</b>	<b>1,291</b>	<b>367,903</b>	<b>867</b>	<b>149,856</b>	<b>1,184</b>	<b>267,519</b>
All Other Outlets	598	25,319	748	108,787	446	121,028	621	71,382
<b>Totals All Outlets</b>	<b>2,261</b>	<b>240,006</b>	<b>2,039</b>	<b>476,690</b>	<b>1,313</b>	<b>270,884</b>	<b>1,805</b>	<b>338,901</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	RIDGECREST		RIVERBANK		RIVERSIDE		ROCKLIN	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	26	9,489	21	2,739	327	334,218	60	43,923
Home Furnishings and Appliance Stores	20	1,300	12	4,577	302	33,915	67	27,670
Bldg. Matrl. and Garden Equip. and Supplies	9	#	5	#	128	76,776	20	6,424
Food and Beverage Stores	14	4,596	15	4,069	211	56,449	34	7,242
Gasoline Stations	12	10,967	4	6,442	70	109,145	15	26,884
Clothing and Clothing Accessories Stores	28	1,843	15	1,349	427	60,461	47	1,658
General Merchandise Stores	8	#	7	13,072	144	99,428	20	20,625
Food Services and Drinking Places	67	9,617	52	7,933	709	117,813	116	18,985
Other Retail Group	234	21,833 #	90	14,606 #	3,464	79,579	526	18,465
<b>Total Retail and Food Services</b>	<b>418</b>	<b>59,645</b>	<b>221</b>	<b>54,788</b>	<b>5,782</b>	<b>967,783</b>	<b>905</b>	<b>171,877</b>
All Other Outlets	179	4,921	62	4,682	2,269	308,382	406	41,433
<b>Totals All Outlets</b>	<b>597</b>	<b>64,566</b>	<b>283</b>	<b>59,469</b>	<b>8,051</b>	<b>1,276,165</b>	<b>1,311</b>	<b>213,310</b>
Type of business	ROHNERT PARK		ROSEMEAD		ROSEVILLE		SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	18	3,367	64	5,160	141	337,710	523	107,131
Home Furnishings and Appliance Stores	41	10,459	66	2,890	232	52,683	444	62,631
Bldg. Matrl. and Garden Equip. and Supplies	15	#	12	281	59	43,092	177	70,358
Food and Beverage Stores	24	7,778	52	4,545	100	33,147	391	78,854
Gasoline Stations	11	12,737	6	11,207	39	66,487	111	154,704
Clothing and Clothing Accessories Stores	15	3,459	36	373	383	88,147	645	77,970
General Merchandise Stores	9	49,127	23	35,871	95	108,287	155	115,574
Food Services and Drinking Places	124	26,369	155	24,161	407	87,540	1,362	209,564
Other Retail Group	317	24,321 #	309	4,248	2,243	84,198	4,637	124,320
<b>Total Retail and Food Services</b>	<b>574</b>	<b>137,618</b>	<b>723</b>	<b>88,736</b>	<b>3,699</b>	<b>901,292</b>	<b>8,445</b>	<b>1,001,105</b>
All Other Outlets	308	23,691	326	9,460	1,044	160,696	3,364	497,312
<b>Totals All Outlets</b>	<b>882</b>	<b>161,308</b>	<b>1,049</b>	<b>98,195</b>	<b>4,743</b>	<b>1,061,988</b>	<b>11,809</b>	<b>1,498,417</b>
Type of business	SALINAS		SAN BERNARDINO		SAN BRUNO		SAN CARLOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	127	116,678	252	115,065	26	25,964	24	5,225
Home Furnishings and Appliance Stores	114	15,258	220	18,814	39	5,986	52	31,351
Bldg. Matrl. and Garden Equip. and Supplies	39	42,011	59	29,194	9	#	51	43,477
Food and Beverage Stores	129	29,047	181	31,033	35	5,457	15	3,888
Gasoline Stations	48	78,852	62	85,067	13	19,286	9	8,767
Clothing and Clothing Accessories Stores	198	32,541	413	29,330	76	16,768	63	10,255
General Merchandise Stores	39	67,563	171	133,601	13	25,401	5	1,061
Food Services and Drinking Places	349	56,016	467	71,538	134	26,410	133	21,693
Other Retail Group	864	27,434	2,848	32,851	258	26,976 #	487	22,418
<b>Total Retail and Food Services</b>	<b>1,907</b>	<b>465,398</b>	<b>4,673</b>	<b>546,493</b>	<b>603</b>	<b>152,249</b>	<b>839</b>	<b>148,135</b>
All Other Outlets	852	138,980	1,135	122,688	276	12,721	663	59,159
<b>Totals All Outlets</b>	<b>2,759</b>	<b>604,377</b>	<b>5,808</b>	<b>669,181</b>	<b>879</b>	<b>164,970</b>	<b>1,502</b>	<b>207,294</b>
Type of business	SAN CLEMENTE		SAN DIEGO		SAN DIMAS		SAN FERNANDO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	44	4,331	1,135	624,233	25	1,002	51	#
Home Furnishings and Appliance Stores	105	10,446	1,548	312,702	28	4,267	65	1,231
Bldg. Matrl. and Garden Equip. and Supplies	24	#	428	230,490	11	#	21	#
Food and Beverage Stores	40	14,888	1,027	267,799	24	6,532	27	4,563
Gasoline Stations	13	32,077	303	516,152	11	14,595	7	4,452
Clothing and Clothing Accessories Stores	131	4,992	2,367	459,156	52	5,546	194	2,393
General Merchandise Stores	33	17,410	429	404,836	25	36,224	83	#
Food Services and Drinking Places	191	37,506	4,170	943,826	84	14,168	92	13,320
Other Retail Group	908	26,449 #	15,115	419,228	401	16,055 #	1,106	47,530 #
<b>Total Retail and Food Services</b>	<b>1,489</b>	<b>148,099</b>	<b>26,522</b>	<b>4,178,421</b>	<b>661</b>	<b>98,391</b>	<b>1,646</b>	<b>73,489</b>
All Other Outlets	742	28,453	11,566	1,536,120	384	29,308	318	25,399
<b>Totals All Outlets</b>	<b>2,231</b>	<b>176,552</b>	<b>38,088</b>	<b>5,714,542</b>	<b>1,045</b>	<b>127,698</b>	<b>1,964</b>	<b>98,888</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

Type of business	SAN FRANCISCO		SAN GABRIEL		SAN JOSE		SAN JUAN CAPISTRANO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	208	151,390	24	#	530	474,904	35	50,370
Home Furnishings and Appliance Stores	991	236,591	84	3,211	886	148,406	66	8,407
Bldg. Matrl. and Garden Equip. and Supplies	300	141,090	22	3,598	283	222,607	27	14,299
Food and Beverage Stores	1,222	193,935	52	4,131	638	129,356	22	3,987
Gasoline Stations	118	159,910	11	15,793	202	333,072	4	8,263
Clothing and Clothing Accessories Stores	2,294	560,433	103	13,450	1,164	230,941	60	6,992
General Merchandise Stores	242	202,414	19	#	176	294,996	18	#
Food Services and Drinking Places	4,748	1,068,518	198	26,930	2,352	415,676	90	15,570
Other Retail Group	9,300	500,765	505	8,850 #	7,945	248,969	598	41,682 #
<b>Total Retail and Food Services</b>	<b>19,423</b>	<b>3,215,047</b>	<b>1,018</b>	<b>75,962</b>	<b>14,176</b>	<b>2,498,927</b>	<b>920</b>	<b>149,569</b>
All Other Outlets	8,773	1,479,837	389	14,697	6,507	1,222,192	426	26,153
<b>Totals All Outlets</b>	<b>28,196</b>	<b>4,694,884</b>	<b>1,407</b>	<b>90,659</b>	<b>20,683</b>	<b>3,721,118</b>	<b>1,346</b>	<b>175,722</b>
Type of business	SAN LEANDRO		SAN LUIS OBISPO		SAN MARCOS		SAN MATEO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	70	68,213	56	73,692	65	26,178	71	22,055
Home Furnishings and Appliance Stores	94	12,285	81	18,869	105	39,735	154	23,472
Bldg. Matrl. and Garden Equip. and Supplies	48	28,667	39	26,931	57	40,523	49	22,119
Food and Beverage Stores	74	15,305	53	15,127	53	14,119	105	24,536
Gasoline Stations	32	35,855	17	27,314	19	30,454	29	48,571
Clothing and Clothing Accessories Stores	118	38,500	123	21,523	60	13,123	313	50,404
General Merchandise Stores	31	77,119	14	44,640	11	48,976	37	36,861
Food Services and Drinking Places	265	37,936	228	41,988	239	41,123	390	66,116
Other Retail Group	558	29,234	722	32,118	784	25,859	1,307	46,806
<b>Total Retail and Food Services</b>	<b>1,290</b>	<b>343,114</b>	<b>1,333</b>	<b>302,203</b>	<b>1,393</b>	<b>280,091</b>	<b>2,455</b>	<b>340,939</b>
All Other Outlets	968	231,698	678	52,334	891	84,449	1,178	61,206
<b>Totals All Outlets</b>	<b>2,258</b>	<b>574,812</b>	<b>2,011</b>	<b>354,536</b>	<b>2,284</b>	<b>364,540</b>	<b>3,633</b>	<b>402,145</b>
Type of business	SAN RAFAEL		SAN RAMON		SANTA ANA		SANTA BARBARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	89	128,204	22	8,250	284	135,576	58	45,721
Home Furnishings and Appliance Stores	132	27,467	65	10,627	316	38,538	151	19,995
Bldg. Matrl. and Garden Equip. and Supplies	50	61,646	18	27,387	107	67,829	72	28,109
Food and Beverage Stores	57	20,473	32	13,559	302	53,764	126	34,744
Gasoline Stations	21	23,907	19	30,060	51	98,212	31	42,638
Clothing and Clothing Accessories Stores	152	11,833	49	2,006	410	59,494	263	50,423
General Merchandise Stores	24	20,387	13	#	103	56,880	47	15,783
Food Services and Drinking Places	259	33,784	152	26,308	778	106,539	440	107,435
Other Retail Group	981	36,240	510	29,076 #	1,795	64,613	1,835	47,387
<b>Total Retail and Food Services</b>	<b>1,765</b>	<b>363,942</b>	<b>880</b>	<b>147,275</b>	<b>4,146</b>	<b>681,445</b>	<b>3,023</b>	<b>392,236</b>
All Other Outlets	1,119	84,159	540	79,533	2,772	276,745	1,478	87,226
<b>Totals All Outlets</b>	<b>2,884</b>	<b>448,101</b>	<b>1,420</b>	<b>226,808</b>	<b>6,918</b>	<b>958,190</b>	<b>4,501</b>	<b>479,462</b>
Type of business	SANTA CLARA		SANTA CLARITA		SANTA CRUZ		SANTA FE SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	144	169,419	151	155,911	43	22,049	95	25,812
Home Furnishings and Appliance Stores	214	100,268	220	24,183	82	5,269	124	7,903
Bldg. Matrl. and Garden Equip. and Supplies	57	20,327	86	44,586	29	9,529	60	23,015
Food and Beverage Stores	102	24,209	123	31,406	78	19,123	37	6,270
Gasoline Stations	28	44,491	47	87,151	18	18,918	12	18,747
Clothing and Clothing Accessories Stores	121	18,135	385	31,998	138	14,140	223	5,234
General Merchandise Stores	33	49,313	108	104,584	14	#	96	18,422
Food Services and Drinking Places	521	103,125	475	90,633	253	56,068	132	18,598
Other Retail Group	1,118	34,393	2,852	44,842	1,054	56,447 #	1,889	20,757
<b>Total Retail and Food Services</b>	<b>2,338</b>	<b>563,680</b>	<b>4,447</b>	<b>615,293</b>	<b>1,709</b>	<b>201,544</b>	<b>2,668</b>	<b>144,758</b>
All Other Outlets	2,168	559,344	1,785	131,463	648	37,901	1,735	438,833
<b>Totals All Outlets</b>	<b>4,506</b>	<b>1,123,023</b>	<b>6,232</b>	<b>746,756</b>	<b>2,357</b>	<b>239,444</b>	<b>4,403</b>	<b>583,592</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA		SANTA MONICA		SANTA ROSA		SANTEE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	96	80,148	83	134,562	121	155,903	64	9,813
Home Furnishings and Appliance Stores	82	10,891	211	24,784	179	42,453	48	7,203
Bldg. Matrl. and Garden Equip. and Supplies	38	41,241	44	17,736	77	48,937	23	19,463
Food and Beverage Stores	90	29,090	93	29,512	147	50,106	34	10,430
Gasoline Stations	20	43,345	18	30,419	44	76,712	11	16,297
Clothing and Clothing Accessories Stores	111	13,938	517	116,017	269	45,516	42	8,337
General Merchandise Stores	37	56,885	66	13,903	42	82,472	13	52,379
Food Services and Drinking Places	223	36,795	513	157,166	502	77,466	120	24,861
Other Retail Group	618	19,657	2,011	86,779	2,117	67,825	487	14,762
<b>Total Retail and Food Services</b>	<b>1,315</b>	<b>331,991</b>	<b>3,556</b>	<b>610,876</b>	<b>3,498</b>	<b>647,389</b>	<b>842</b>	<b>163,547</b>
All Other Outlets	809	101,713	1,346	196,718	1,752	142,340	438	95,758
<b>Totals All Outlets</b>	<b>2,124</b>	<b>433,704</b>	<b>4,902</b>	<b>807,594</b>	<b>5,250</b>	<b>789,729</b>	<b>1,280</b>	<b>259,305</b>
Type of business	SEAL BEACH		SEASIDE		SELMA		SHAFTER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	8	#	46	73,889	31	49,996	10	4,245
Home Furnishings and Appliance Stores	26	5,222	24	1,844	18	1,439	8	#
Bldg. Matrl. and Garden Equip. and Supplies	4	500	13	#	8	#	4	#
Food and Beverage Stores	19	5,659	31	4,650	23	4,691	13	1,367
Gasoline Stations	7	11,550	6	8,984	6	5,126	12	14,509
Clothing and Clothing Accessories Stores	50	7,465	19	197	35	457	12	79
General Merchandise Stores	15	13,900	4	1,344	9	#	9	1,197
Food Services and Drinking Places	87	23,091	71	11,492	64	9,464	23	2,744
Other Retail Group	264	12,166 #	152	23,712 #	107	21,877 #	53	117,937 #
<b>Total Retail and Food Services</b>	<b>480</b>	<b>79,554</b>	<b>366</b>	<b>126,111</b>	<b>301</b>	<b>93,050</b>	<b>144</b>	<b>142,078</b>
All Other Outlets	193	13,802	139	14,789	108	13,362	86	227,358
<b>Totals All Outlets</b>	<b>673</b>	<b>93,356</b>	<b>505</b>	<b>140,900</b>	<b>409</b>	<b>106,412</b>	<b>230</b>	<b>369,437</b>
Type of business	SIGNAL HILL		SIMI VALLEY		SONORA		SOUTH EL MONTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	60	78,110	84	59,091	18	2,642	104	5,879
Home Furnishings and Appliance Stores	30	8,393	89	11,653	21	1,606	76	4,309
Bldg. Matrl. and Garden Equip. and Supplies	18	#	45	28,867	9	11,287	46	7,949
Food and Beverage Stores	13	2,720	76	20,512	15	5,582	29	4,039
Gasoline Stations	9	7,548	30	48,003	5	5,707	10	22,944
Clothing and Clothing Accessories Stores	19	#	112	6,879	42	1,673	96	2,377
General Merchandise Stores	14	27,674	45	66,032	6	#	41	754
Food Services and Drinking Places	37	8,708	269	45,697	69	6,017	74	7,401
Other Retail Group	192	206,153 #	1,116	26,063	276	20,925 #	667	3,023
<b>Total Retail and Food Services</b>	<b>392</b>	<b>339,307</b>	<b>1,866</b>	<b>312,797</b>	<b>461</b>	<b>55,440</b>	<b>1,143</b>	<b>58,676</b>
All Other Outlets	379	49,824	1,139	54,873	141	3,691	851	40,220
<b>Totals All Outlets</b>	<b>771</b>	<b>389,132</b>	<b>3,005</b>	<b>367,670</b>	<b>602</b>	<b>59,130</b>	<b>1,994</b>	<b>98,896</b>
Type of business	SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO		STANTON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	123	25,339	22	5,002	52	8,570	58	9,337
Home Furnishings and Appliance Stores	52	1,039	20	3,466	48	10,439	21	#
Bldg. Matrl. and Garden Equip. and Supplies	20	593	14	6,230	28	19,086	17	12,486
Food and Beverage Stores	80	8,994	37	18,618	58	10,921	43	5,754
Gasoline Stations	19	26,126	11	11,454	26	30,753	13	16,952
Clothing and Clothing Accessories Stores	67	11,862	57	8,583	35	#	37	997
General Merchandise Stores	36	44,242	6	#	15	#	15	7,797
Food Services and Drinking Places	178	23,542	138	30,536	210	34,355	100	12,206
Other Retail Group	432	7,786	328	16,399 #	301	80,842 #	186	7,099 #
<b>Total Retail and Food Services</b>	<b>1,007</b>	<b>149,524</b>	<b>633</b>	<b>100,287</b>	<b>773</b>	<b>194,967</b>	<b>490</b>	<b>72,630</b>
All Other Outlets	525	32,537	228	16,217	787	132,533	258	18,510
<b>Totals All Outlets</b>	<b>1,532</b>	<b>182,060</b>	<b>861</b>	<b>116,505</b>	<b>1,560</b>	<b>327,500</b>	<b>748</b>	<b>91,140</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	STOCKTON		SUNNYVALE		TEMECULA		THOUSAND OAKS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	248	145,552	55	98,810	114	166,880	96	162,968
Home Furnishings and Appliance Stores	193	20,913	128	24,226	112	18,366	159	31,865
Bldg. Matrl. and Garden Equip. and Supplies	78	63,765	34	51,657	49	32,911	37	25,354
Food and Beverage Stores	254	43,239	96	18,870	74	21,204	86	32,417
Gasoline Stations	80	93,244	27	39,478	28	60,151	29	53,873
Clothing and Clothing Accessories Stores	287	35,917	97	10,286	212	38,730	236	42,556
General Merchandise Stores	89	105,670	10	49,133	52	91,820	54	32,137
Food Services and Drinking Places	626	79,124	410	74,562	365	73,710	344	75,899
Other Retail Group	1,893	86,955	1,021	31,097	1,291	42,925	1,525	57,449
<b>Total Retail and Food Services</b>	<b>3,748</b>	<b>674,378</b>	<b>1,878</b>	<b>398,119</b>	<b>2,297</b>	<b>546,698</b>	<b>2,566</b>	<b>514,517</b>
All Other Outlets	1,409	233,581	1,153	248,011	1,050	148,740	1,426	116,531
<b>Totals All Outlets</b>	<b>5,157</b>	<b>907,960</b>	<b>3,031</b>	<b>646,130</b>	<b>3,347</b>	<b>695,438</b>	<b>3,992</b>	<b>631,048</b>
Type of business	TORRANCE		TRACY		TRUCKEE		TULARE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	130	208,477	67	77,327	20	2,060	58	24,737
Home Furnishings and Appliance Stores	304	57,747	56	37,156	33	5,805	36	1,638
Bldg. Matrl. and Garden Equip. and Supplies	82	43,298	19	17,875	19	16,611	31	17,397
Food and Beverage Stores	125	30,989	59	13,892	17	6,699	39	7,831
Gasoline Stations	37	63,391	21	49,848	11	12,689	28	51,361
Clothing and Clothing Accessories Stores	605	55,093	107	9,240	49	3,450	111	17,036
General Merchandise Stores	201	106,778	27	45,186	9	#	28	21,132
Food Services and Drinking Places	495	104,698	184	32,352	74	13,973	147	19,003
Other Retail Group	4,175	81,396	470	18,968	288	8,648 #	365	10,133
<b>Total Retail and Food Services</b>	<b>6,154</b>	<b>751,869</b>	<b>1,010</b>	<b>301,844</b>	<b>520</b>	<b>69,934</b>	<b>843</b>	<b>170,268</b>
All Other Outlets	1,956	209,217	431	45,120	205	22,917	336	51,564
<b>Totals All Outlets</b>	<b>8,110</b>	<b>961,086</b>	<b>1,441</b>	<b>346,963</b>	<b>725</b>	<b>92,851</b>	<b>1,179</b>	<b>221,832</b>
Type of business	TURLOCK		TUSTIN		UKIAH		UNION CITY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	90	28,182	46	141,176	21	10,572	22	3,169
Home Furnishings and Appliance Stores	56	3,684	133	28,015	18	2,558	49	13,655
Bldg. Matrl. and Garden Equip. and Supplies	24	19,845	23	20,458	16	18,056	14	33,570
Food and Beverage Stores	61	12,025	60	21,161	24	7,004	48	8,733
Gasoline Stations	25	37,497	19	35,069	13	12,374	11	15,973
Clothing and Clothing Accessories Stores	76	12,221	135	28,874	26	4,055	47	866
General Merchandise Stores	25	53,924	35	#	6	16,857	13	#
Food Services and Drinking Places	189	31,006	253	52,068	88	11,434	126	26,352
Other Retail Group	505	18,668	783	107,168 #	246	9,392	336	30,734 #
<b>Total Retail and Food Services</b>	<b>1,051</b>	<b>217,051</b>	<b>1,487</b>	<b>433,988</b>	<b>458</b>	<b>92,303</b>	<b>666</b>	<b>133,051</b>
All Other Outlets	481	63,723	902	63,674	221	9,684	442	75,740
<b>Totals All Outlets</b>	<b>1,532</b>	<b>280,774</b>	<b>2,389</b>	<b>497,663</b>	<b>679</b>	<b>101,986</b>	<b>1,108</b>	<b>208,791</b>
Type of business	UPLAND		VACAVILLE		VALLEJO		VENTURA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	120	33,843	56	71,919	83	65,525	131	109,415
Home Furnishings and Appliance Stores	91	7,162	72	15,211	55	9,661	152	19,199
Bldg. Matrl. and Garden Equip. and Supplies	47	31,217	24	23,328	19	21,203	81	38,549
Food and Beverage Stores	55	11,813	55	13,947	80	15,509	113	26,440
Gasoline Stations	22	33,819	32	43,372	37	40,782	39	55,244
Clothing and Clothing Accessories Stores	84	10,928	155	56,248	76	8,339	280	31,239
General Merchandise Stores	30	29,975	26	58,788	16	38,574	90	47,936
Food Services and Drinking Places	219	32,528	203	43,967	241	34,435	413	69,660
Other Retail Group	777	27,882	555	25,645	815	20,992	2,586	43,986
<b>Total Retail and Food Services</b>	<b>1,445</b>	<b>219,167</b>	<b>1,178</b>	<b>352,425</b>	<b>1,422</b>	<b>255,021</b>	<b>3,885</b>	<b>441,668</b>
All Other Outlets	701	50,002	484	70,935	509	43,128	1,554	97,592
<b>Totals All Outlets</b>	<b>2,146</b>	<b>269,169</b>	<b>1,662</b>	<b>423,360</b>	<b>1,931</b>	<b>298,149</b>	<b>5,439</b>	<b>539,261</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

Type of business	VICTORVILLE		VISALIA		VISTA		WALNUT CREEK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	115	121,886	110	75,957	75	42,024	73	139,683
Home Furnishings and Appliance Stores	131	16,071	125	19,500	80	9,233	104	19,662
Bldg. Matrl. and Garden Equip. and Supplies	24	22,579	56	28,102	51	33,011	28	11,583
Food and Beverage Stores	76	22,011	62	18,274	69	19,328	49	20,491
Gasoline Stations	35	50,442	40	36,561	26	42,777	23	34,269
Clothing and Clothing Accessories Stores	187	20,277	189	33,754	87	7,197	157	55,864
General Merchandise Stores	66	69,831	36	88,064	25	52,617	25	36,594
Food Services and Drinking Places	260	41,955	320	56,563	250	30,024	252	56,392
Other Retail Group	1,252	23,629	896	42,122	790	18,296	934	36,137
<b>Total Retail and Food Services</b>	<b>2,146</b>	<b>388,680</b>	<b>1,834</b>	<b>398,896</b>	<b>1,453</b>	<b>254,508</b>	<b>1,645</b>	<b>410,674</b>
All Other Outlets	548	43,968	951	239,721	1,027	145,298	761	63,131
<b>Totals All Outlets</b>	<b>2,694</b>	<b>432,648</b>	<b>2,785</b>	<b>638,617</b>	<b>2,480</b>	<b>399,806</b>	<b>2,406</b>	<b>473,806</b>
Type of business	WATSONVILLE		WEST COVINA		WEST HOLLYWOOD		WEST SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	44	21,572	57	111,247	19	#	69	12,388
Home Furnishings and Appliance Stores	32	2,492	79	16,007	147	37,751	43	#
Bldg. Matrl. and Garden Equip. and Supplies	20	14,946	14	#	30	7,534	30	23,507
Food and Beverage Stores	56	11,828	74	13,981	65	26,203	46	13,103
Gasoline Stations	17	22,690	20	37,841	7	10,881	20	26,489
Clothing and Clothing Accessories Stores	72	5,157	169	33,200	193	29,079	32	3,028
General Merchandise Stores	18	12,983	55	44,502	19	#	7	26,089
Food Services and Drinking Places	130	19,145	260	47,168	252	102,575	113	14,709
Other Retail Group	347	11,981	646	27,494 #	736	60,655 #	258	40,853 #
<b>Total Retail and Food Services</b>	<b>736</b>	<b>122,795</b>	<b>1,374</b>	<b>331,440</b>	<b>1,468</b>	<b>274,678</b>	<b>618</b>	<b>160,166</b>
All Other Outlets	373	31,825	409	29,708	645	46,359	543	190,382
<b>Totals All Outlets</b>	<b>1,109</b>	<b>154,620</b>	<b>1,783</b>	<b>361,147</b>	<b>2,113</b>	<b>321,036</b>	<b>1,161</b>	<b>350,548</b>
Type of business	WESTMINSTER		WHITTIER		WINDSOR		WOODLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	75	77,490	74	15,159	8	2,633	43	28,334
Home Furnishings and Appliance Stores	130	16,203	66	2,730	8	1,051	43	5,039
Bldg. Matrl. and Garden Equip. and Supplies	25	13,661	30	13,297	12	#	24	23,288
Food and Beverage Stores	120	16,381	65	15,030	23	4,634	37	8,689
Gasoline Stations	25	38,458	14	25,564	7	9,428	18	20,807
Clothing and Clothing Accessories Stores	268	21,812	110	10,097	22	262	38	4,843
General Merchandise Stores	49	49,961	48	21,329	5	#	17	38,225
Food Services and Drinking Places	311	36,008	230	34,314	57	9,435	133	16,879
Other Retail Group	742	21,606	1,010	19,781	238	31,665 #	345	14,210
<b>Total Retail and Food Services</b>	<b>1,745</b>	<b>291,580</b>	<b>1,647</b>	<b>157,300</b>	<b>380</b>	<b>59,108</b>	<b>698</b>	<b>160,313</b>
All Other Outlets	639	42,930	580	35,641	228	33,742	432	86,908
<b>Totals All Outlets</b>	<b>2,384</b>	<b>334,510</b>	<b>2,227</b>	<b>192,941</b>	<b>608</b>	<b>92,850</b>	<b>1,130</b>	<b>247,222</b>
Type of business	YORBA LINDA		YUBA CITY		YUCAIPA		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	41	3,109	75	46,573	46	7,952	31	9,554
Home Furnishings and Appliance Stores	60	25,245	53	5,928	43	707	19	419
Bldg. Matrl. and Garden Equip. and Supplies	28	2,887	30	22,725	21	2,250	13	#
Food and Beverage Stores	25	7,859	59	13,592	29	7,167	16	6,253
Gasoline Stations	7	12,563	23	15,460	11	19,462	9	10,659
Clothing and Clothing Accessories Stores	65	1,221	89	11,767	43	3,454	18	405
General Merchandise Stores	10	#	19	52,601	7	1,387	7	#
Food Services and Drinking Places	86	15,867	162	24,769	91	11,997	43	7,492
Other Retail Group	621	35,193 #	512	21,357	430	6,133	327	27,022 #
<b>Total Retail and Food Services</b>	<b>943</b>	<b>103,945</b>	<b>1,022</b>	<b>214,773</b>	<b>721</b>	<b>60,510</b>	<b>483</b>	<b>61,804</b>
All Other Outlets	520	34,777	437	52,863	247	11,613	147	2,779
<b>Totals All Outlets</b>	<b>1,463</b>	<b>138,722</b>	<b>1,459</b>	<b>267,636</b>	<b>968</b>	<b>72,123</b>	<b>630</b>	<b>64,582</b>

# Sales omitted because their publication would result in the disclosure of confidential information. In Table 5, these are included with "Other Retail Group" when possible.  
NOTE: Detail may not compute to total due to rounding.

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD QUARTER 2014**  
(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
ADELANTO	183	12,381	289	27,724	GALT	1,097	32,731	1,275	41,145
ALBANY	336	43,929	474	51,377	GONZALES	91	6,737	132	20,293
ALTURAS	98	9,121	149	11,730	GRAND TERRACE	141	9,425	188	18,062
AMADOR	26	#	27	250 #	GREENFIELD	111	16,300	158	28,339
AMERICAN CANYON	237	46,244	382	53,086	GRIDLEY	198	20,892	243	22,249
ANDERSON	604	45,663	768	54,227	GROVER BEACH	254	22,185	402	28,385
ANGELS CAMP	147	15,091	194	16,307	GUADALUPE	58	3,979	80	7,432
ARCATA	600	44,444	798	54,921	GUSTINE	57	3,436	91	4,052
ARTESIA	404	43,667	524	52,223	HALF MOON BAY	466	46,430	674	56,951
ARVIN	111	9,639	136	18,744	HAWAIIAN GARDENS	173	16,392	246	18,254
ATHERTON	108	855	173	2,795	HERCULES	176	22,773	228	41,105
ATWATER	304	50,455	420	60,731	HIDDEN HILLS	35	138	41	463
AVALON	180	26,601	221	28,874	HIGHLAND	415	47,099	556	50,411
AVENAL	62	5,619	79	6,889	HILLSBOROUGH	124	272	188	2,102
BANNING	334	39,480	450	44,784	HOLTVILLE	54	4,206	69	8,138
BELL	380	32,895	571	42,104	HUGHSON	81	3,354	114	24,104
BELL GARDENS	371	52,474	595	59,187	HURON	50	3,729	65	4,285
BELMONT	339	51,591	575	65,618	IMPERIAL	137	30,590	209	45,689
BELVEDERE	39	37	69	1,413	IMPERIAL BEACH	311	21,211	400	22,769
BENICIA	657	48,974	1,038	128,816	INDIAN WELLS	217	3,531	304	10,398
BIG BEAR LAKE	452	44,652	577	48,263	IONE	82	1,902	113	3,485
BIGGS	9	#	15	517 #	IRWINDALE	314	27,739	677	90,281
BISHOP	293	38,756	406	45,803	ISLETON	34	#	42	3,845 #
BLUE LAKE	23	181	33	658	JACKSON	215	14,480	295	16,988
BLYTHE	158	33,992	252	40,178	KERMAN	138	31,635	192	38,753
BRADBURY	13	#	17	57 #	KING CITY	251	20,774	329	36,560
BRAWLEY	182	26,914	302	53,161	KINGSBURG	352	17,872	434	25,369
BRISBANE	102	27,276	236	65,495	LA CANADA-FLINTRIDGE	356	54,883	529	59,254
BUELLTON	173	37,976	329	45,270	LA HABRA HEIGHTS	64	#	91	631 #
CALIFORNIA CITY	112	7,724	141	7,894	LA PALMA	185	76,659	295	93,850
CALIMESA	139	14,757	192	16,027	LAFAYETTE	621	52,179	956	62,447
CALIPATRIA	17	1,785	31	2,762	LAGUNA WOODS	166	18,678	205	20,323
CALISTOGA	210	16,186	312	22,385	LAKEPORT	228	25,188	328	27,949
CANYON LAKE	171	3,485	221	3,760	LARKSPUR	333	43,280	520	56,037
CARMEL	463	54,558	598	58,360	LATHROP	136	43,846	221	56,046
CARPINTERIA	385	32,823	540	44,170	LEMOORE	224	31,416	311	49,793
CHOWCHILLA	146	23,343	208	33,402	LINDSAY	166	14,378	216	17,946
CLAYTON	146	7,745	201	9,342	LIVE OAK	69	6,627	80	7,926
CLEARLAKE	206	28,473	271	29,835	LIVINGSTON	110	29,121	131	31,807
CLOVERDALE	197	16,010	290	18,390	LOMA LINDA	217	69,942	313	145,429
COALINGA	108	15,071	167	25,393	LOMITA	372	35,883	511	41,219
COLFAX	102	19,563	138	22,186	LOOMIS	205	17,872	314	23,329
COLMA	98	220,602	154	235,088	LOS ALAMITOS	374	49,388	630	66,185
COLUSA	169	15,079	237	27,422	LOS ALTOS	800	49,913	1,152	54,584
CORCORAN	101	12,298	161	23,468	LOS ALTOS HILLS	98	425	145	1,651
CORNING	211	70,749	268	73,528	LOYALTON	17	810	21	853
CORONADO	442	44,947	604	76,822	MAMMOTH LAKES	276	36,549	402	44,148
COTATI	228	37,695	327	43,400	MARICOPA	12	#	13	669 #
CRESCENT CITY	180	22,862	251	27,071	MARINA	241	44,075	370	47,256
CUDAHY	310	11,274	394	29,144	MARYSVILLE	278	28,823	366	42,612
DEL MAR	1,227	47,263	1,511	60,822	MAYWOOD	268	21,347	379	27,089
DEL REY OAKS	31	6,610	46	7,125	MC FARLAND	63	5,885	89	7,886
DESERT HOT SPRINGS	230	28,814	326	31,670	MENDOTA	149	9,454	173	17,517
DORRIS	17	999	22	1,053	MILL VALLEY	531	60,143	840	67,861
DOS PALOS	53	3,979	76	10,945	MILLBRAE	488	46,516	660	54,521
DUNSMUIR	77	2,534	101	2,723	MONTAGUE	30	1,082	42	1,110
EAST PALO ALTO	132	82,529	171	87,991	MONTE SERENO	37	#	54	226 #
ESCALON	109	14,484	154	17,419	MORAGA	214	20,227	306	22,506
ETNA	46	1,769	57	1,856	MORRO BAY	475	38,545	607	40,977
EXETER	141	15,331	204	25,593	MOUNT SHASTA	259	17,301	337	22,514
FAIRFAX	237	12,371	345	13,310	NEEDLES	66	8,371	105	9,374
FARMERSVILLE	92	11,709	118	13,120	NEVADA CITY	310	12,432	417	18,986
FERNDALE	110	3,535	143	4,357	NEWMAN	104	8,210	139	12,642
FILLMORE	175	#	240	200,619 #	OAKLEY	279	29,174	404	36,804
FIREBAUGH	71	6,536	107	20,290	OJAI	428	19,408	605	26,992
FORT BRAGG	310	32,113	424	36,666	ORANGE COVE	57	3,251	75	3,697
FORT JONES	86	2,702	103	3,258	ORINDA	311	17,699	475	21,992
FORTUNA	291	27,876	397	35,747	ORLAND	281	22,177	348	29,380
FOSTER CITY	344	55,105	565	79,772	PACIFIC GROVE	471	33,322	623	37,172
FOWLER	78	15,485	133	36,805	PACIFICA	530	43,145	746	45,317

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, THIRD QUARTER 2014**

(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PALOS VERDES ESTATES	206	3,028	283	5,563	SOLANA BEACH	546	55,159	814	62,645
PARADISE	699	35,460	926	38,806	SOLEDAD	130	15,880	174	17,634
PARLIER	87	7,909	104	9,210	SOLVANG	295	22,752	402	28,875
PATTERSON	218	40,240	294	78,464	SONOMA	503	57,590	778	67,833
PIEDMONT	117	3,877	190	4,420	SOUTH PASADENA	465	39,648	664	45,258
PISMO BEACH	384	66,173	464	70,380	ST. HELENA	288	40,631	530	63,829
PLYMOUTH	44	3,084	67	4,001	SUISUN	262	24,424	333	25,097
POINT ARENA	46	1,589	55	1,725	SUSANVILLE	214	31,752	307	33,999
PORT HUENEME	222	19,134	306	23,719	SUTTER CREEK	122	4,750	159	7,383
PORTOLA	64	3,033	93	4,532	TAFT	170	22,045	238	34,947
PORTOLA VALLEY	82	2,529	141	4,811	TEHACHAPI	335	55,105	426	57,434
RANCHO MIRAGE	434	66,333	601	82,945	TEHAMA	6	#	7	39 #
RANCHO PALOS VERDES	501	24,714	660	51,692	TEMPLE CITY	481	36,991	713	40,540
REEDLEY	235	29,665	370	38,269	TIBURON	171	11,341	290	13,584
RIO DELL	39	3,296	51	3,580	TRINIDAD	34	#	44	3,651 #
RIO VISTA	150	17,044	225	24,077	TULELAKE	16	#	24	4,815 #
RIPON	182	58,704	266	70,488	TWENTYNINE PALMS	233	21,115	313	23,437
ROLLING HILLS	24	#	32	199 #	VERNON	273	22,684	1,108	121,858
ROLLING HILLS ESTATES	296	23,746	400	25,425	VILLA PARK	76	3,765	122	4,113
ROSS	37	448	78	829	WALNUT	620	30,887	1,098	43,285
SAN ANSELMO	432	21,718	648	24,350	WASCO	162	22,145	217	28,288
SAN JACINTO	422	47,063	603	51,693	WATERFORD	82	7,684	100	11,156
SAN JOAQUIN	21	2,387	29	12,409	WEED	114	27,327	148	27,473
SAN JUAN BAUTISTA	185	3,445	215	4,920	WESTLAKE VILLAGE	496	71,228	831	91,349
SAN MARINO	232	6,926	350	8,703	WESTMORLAND	21	#	23	3,276 #
SAN PABLO	335	40,240	434	44,961	WHEATLAND	42	3,710	50	3,953
SAND CITY	78	47,734	149	54,590	WILDOMAR	322	32,889	448	36,569
SANGER	253	34,265	356	41,631	WILLIAMS	82	14,017	107	15,446
SANTA PAULA	298	40,832	494	59,133	WILLITS	227	32,343	320	37,781
SARATOGA	401	19,360	594	24,921	WILLOWS	120	20,120	177	26,548
SAUSALITO	510	41,349	827	50,112	WINTERS	90	11,731	131	13,392
SCOTTS VALLEY	385	35,910	573	47,086	WOODLAKE	66	4,066	90	11,281
SEBASTOPOL	491	31,634	682	35,390	WOODSIDE	121	10,734	192	14,049
SHASTA LAKE	138	6,757	211	13,242	YOUNTVILLE	97	25,595	166	30,739
SIERRA MADRE	289	5,678	389	6,689	YREKA	326	36,988	472	42,088

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

**FOOTNOTES**

- a/ Per capita taxable sales were derived by dividing third quarter self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 38,164,011 for 2013 and 38,499,378 for 2014.
- 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:**

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. Permits are tabulated twice a year: as of January 1 and July 1.

**Table 3 to Table 5 Conversion Chart**

<b>NAICS</b>	<b>Table 3</b>	<b>Table 5</b>
44111	New Car Dealers	Motor Vehicle and Parts Dealers
44112	Used Car Dealers	Motor Vehicle and Parts Dealers
4412	Other Motor Vehicle Dealers	Motor Vehicle and Parts Dealers
4413	Auto. Parts, Accessories and Tire Stores	Motor Vehicle and Parts Dealers
4421	Furniture Stores	Home Furnishings and Appliance Stores
4422	Home Furnishings Stores	Home Furnishings and Appliance Stores
443	Electronics and Appliance Stores	Home Furnishings and Appliance Stores
4441	Building Material and Supplies Dealers	Bldg. Matrl. and Garden Equip. and Supplies
4442	Lawn and Garden Equip. and Supplies Stores	Bldg. Matrl. and Garden Equip. and Supplies
44511	Supermarkets and Other Grocery Stores	Food and Beverage Stores
44512	Convenience Stores	Food and Beverage Stores
4452	Specialty Food Stores	Food and Beverage Stores
4453	Beer, Wine, and Liquor Stores	Food and Beverage Stores
44611	Pharmacies and Drug Stores	Other Retail Group
44612-44619	Health and Personal Care Stores	Other Retail Group
447	Gasoline Stations	Gasoline Stations
4481	Clothing Stores	Clothing and Clothing Accessories Stores
4482	Shoe Stores	Clothing and Clothing Accessories Stores
4483	Jewelry, Luggage, and Leather Goods Stores	Clothing and Clothing Accessories Stores
45111	Sporting Goods Stores	Other Retail Group
45112-45114	Hobby, Toy and Musical Instrument Stores	Other Retail Group
4512	Book Stores and News Dealers	Other Retail Group
452	General Merchandise Stores	General Merchandise Stores
4531	Florists	Other Retail Group
45321	Office Supplies and Stationery Stores	Other Retail Group
45322	Gift, Novelty, and Souvenir Stores	Other Retail Group
4533	Used Merchandise Stores	Other Retail Group
4539	Other Miscellaneous Store Retailers	Other Retail Group
454	Nonstore Retailers	Other Retail Group
7223	Special Food Services	Food Services and Drinking Places
7224	Drinking Places (Alcoholic Beverages)	Food Services and Drinking Places
722511	Full-Service Restaurants	Food Services and Drinking Places
722513 - 722515	Limited-Service Eating Places	Food Services and Drinking Places
All others	All Other Outlets	All other outlets