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

***2009 First 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

## FIRST QUARTER 2009

Taxable sales in California continued their unprecedented decline, totaling only \$107.2 billion during the first quarter of 2009, a drop of 20.7 billion (16.2 percent) from the 1<sup>st</sup> quarter of 2008. The year-over-year decline in quarterly taxable sales continued for the seventh consecutive quarter, the longest consecutive slide since World War II.

In constant dollar terms, taxable sales decreased by 13.1 percent over the same quarter a year ago. The California Taxable Sales Deflator measured an inflation rate of -3.5 percent for the fourth quarter of 2008. In comparison, the

California CPI rose 0.1 percent. Constant-dollar taxable sales have also declined since the third quarter of 2007. The first quarter decline was the steepest on record.

While taxable sales declined 16.2 percent in the first quarter, personal income fared better, declining by 1.6 percent. This is consistent with typical growth patterns during periods of economic weakness. Historical data show that quarterly taxable sales rose much less rapidly than incomes in the early 1980s, the early 1990s and early in this decade.

### **Notice**

In early 2007 the Board of Equalization began a process of converting business codes of sales and use tax permit holders to North American Industry Classification System (NAICS) codes. This process is now complete; over one million permit holders were converted from the previous business coding system to the NAICS codes. Beginning in 2009, our reports summarize taxable sales and permits using the NAICS codes. As a result of the coding change, however, industry-level data for 2009 are not comparable to that of prior years. Therefore, we will not publish year-over year percentage changes by industry until 2010.

**TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

| NAICS                                  | Type of business                                      | Number of permits on January 1, 2009 | Taxable transactions  |                  | Per capita                      |
|--|---|--------------------------------------|-----------------------|------------------|---------------------------------|
|  |   |                                      | Amount (in thousands) | Percent of total | taxable transactions a/<br>2009 |
| <b>Retail and Food Services</b>        |   |                                      |                       |                  |                                 |
| <b>441</b>                             | <b>Motor Vehicle and Parts Dealers</b>                | <b>31,798</b>                        | <b>\$10,959,834</b>   | <b>10.23</b>     | <b>286.21</b>                   |
| 44111                                  | New Car Dealers                                       | 2,469                                | 7,749,405             | 7.23             | 202.37                          |
| 44112                                  | Used Car Dealers                                      | 7,577                                | 1,141,056             | 1.06             | 29.80                           |
| 4412                                   | Other Motor Vehicle Dealers                           | 3,390                                | 622,225               | .58              | 16.25                           |
| 4413                                   | Auto. Parts, Accessories and Tire Stores              | 18,362                               | 1,447,148             | 1.35             | 37.79                           |
| <b>442</b>                             | <b>Furniture &amp; Home Furnishings Stores</b>        | <b>17,744</b>                        | <b>2,041,882</b>      | <b>1.91</b>      | <b>53.32</b>                    |
| 4421                                   | Furniture Stores                                      | 8,126                                | 1,225,959             | 1.14             | 32.02                           |
| 4422                                   | Home Furnishings Stores                               | 9,618                                | 815,924               | .76              | 21.31                           |
| <b>443</b>                             | <b>Electronics and Appliance Stores</b>               | <b>20,238</b>                        | <b>3,331,095</b>      | <b>3.11</b>      | <b>86.99</b>                    |
| 44311                                  | Appliance, T.V., and Other Electronics Stores         | 7,597                                | 2,046,686             | 1.91             | 53.45                           |
| 44312                                  | Computer and Software Stores                          | 11,696                               | 1,210,582             | 1.13             | 31.61                           |
| 44313                                  | Camera and Photographic Supplies Stores               | 945                                  | 73,827                | .07              | 1.93                            |
| <b>444</b>                             | <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>15,862</b>                        | <b>5,738,079</b>      | <b>5.35</b>      | <b>149.85</b>                   |
| 4441                                   | Building Material and Supplies Dealers                | 10,971                               | 5,275,677             | 4.92             | 137.77                          |
| 4442                                   | Lawn and Garden Equip. & Supplies Stores              | 4,891                                | 462,402               | .43              | 12.08                           |
| <b>445</b>                             | <b>Food and Beverage Stores</b>                       | <b>27,757</b>                        | <b>5,152,150</b>      | <b>4.81</b>      | <b>134.55</b>                   |
| 44511                                  | Supermarkets and Other Grocery Stores                 | 12,029                               | 3,941,341             | 3.68             | 102.93                          |
| 44512                                  | Convenience Stores                                    | 4,522                                | 428,933               | .40              | 11.20                           |
| 4452                                   | Specialty Food Stores                                 | 5,555                                | 126,011               | .12              | 3.29                            |
| 4453                                   | Beer, Wine, Liquor Stores                             | 5,651                                | 655,865               | .61              | 17.13                           |
| <b>446</b>                             | <b>Health and Personal Care Stores</b>                | <b>16,585</b>                        | <b>2,213,193</b>      | <b>2.07</b>      | <b>57.80</b>                    |
| 44611                                  | Pharmacies and Drug Stores                            | 4,681                                | 1,536,850             | 1.43             | 40.13                           |
| 44612-44619                            | Health and Personal Care Stores                       | 11,904                               | 676,343               | .63              | 17.66                           |
| <b>447</b>                             | <b>Gasoline Stations</b>                              | <b>10,699</b>                        | <b>7,887,330</b>      | <b>7.36</b>      | <b>205.97</b>                   |
| <b>448</b>                             | <b>Clothing and Clothing Accessories Stores</b>       | <b>59,633</b>                        | <b>5,423,853</b>      | <b>5.06</b>      | <b>141.64</b>                   |
| 44811                                  | Men's Clothing Stores                                 | 2,711                                | 169,251               | .16              | 4.42                            |
| 44812                                  | Women's Clothing Stores                               | 10,333                               | 889,003               | .83              | 23.22                           |
| 44813-44819                            | Family Clothing Stores, Accessories, and Others       | 30,828                               | 3,201,185             | 2.99             | 83.60                           |
| 4482                                   | Shoe Stores   | 4,879                                | 593,124               | .55              | 15.49                           |
| 4483                                   | Jewelry, Luggage, and Leather Goods Stores            | 10,882                               | 571,290               | .53              | 14.92                           |
| <b>451</b>                             | <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>25,224</b>                        | <b>2,488,137</b>      | <b>2.32</b>      | <b>64.98</b>                    |
| 45111                                  | Sporting Goods Stores                                 | 7,899                                | 933,292               | .87              | 24.37                           |
| 45112-45114                            | Hobby, Toy and Musical Instrument Stores              | 6,516                                | 788,767               | .74              | 20.60                           |
| 4512                                   | Book, Periodical, and Music Stores                    | 10,809                               | 766,079               | .71              | 20.01                           |
| <b>452</b>                             | <b>General Merchandise Stores</b>                     | <b>14,270</b>                        | <b>9,761,010</b>      | <b>9.11</b>      | <b>254.91</b>                   |
| <b>453</b>                             | <b>Miscellaneous Store Retailers</b>                  | <b>120,592</b>                       | <b>3,976,967</b>      | <b>3.71</b>      | <b>103.86</b>                   |
| 4531                                   | Florists  | 5,108                                | 120,009               | .11              | 3.13                            |
| 45321                                  | Office Supplies and Stationery Stores                 | 2,023                                | 1,063,524             | .99              | 27.77                           |
| 45322                                  | Gift, Novelty, and Souvenir Stores                    | 15,315                               | 294,391               | .27              | 7.69                            |
| 4533                                   | Used Merchandise Stores                               | 13,046                               | 159,722               | .15              | 4.17                            |
| 4539                                   | Other Miscellaneous Store Retailers                   | 85,100                               | 2,339,321             | 2.18             | 61.09                           |
| <b>454</b>                             | <b>Nonstore Retailers</b>                             | <b>164,494</b>                       | <b>651,504</b>        | <b>.61</b>       | <b>17.01</b>                    |
| <b>722</b>                             | <b>Food Services and Drinking Places</b>              | <b>90,631</b>                        | <b>12,253,789</b>     | <b>11.43</b>     | <b>320.00</b>                   |
| 7221                                   | Full-Service Restaurants                              | 31,708                               | 6,199,770             | 5.78             | 161.90                          |
| 7222                                   | Limited-Service Eating Places                         | 48,399                               | 5,387,932             | 5.03             | 140.70                          |
| 7223                                   | Special Food Services                                 | 7,711                                | 401,058               | .37              | 10.47                           |
| 7224                                   | Drinking Places (Alcoholic Beverages)                 | 2,813                                | 265,028               | .25              | 6.92                            |
| <b>Total Retail and Food Services</b>  |   | <b>615,527</b>                       | <b>71,878,822</b>     | <b>67.07</b>     | <b>1,877.09</b>                 |
| <b>All Other Outlets</b>               |   |                                      |                       |                  |                                 |
| 11                                     | Agriculture, Forestry, Fishing and Hunting            | 1,990                                | 122,648               | .11              | 3.20                            |
| 21                                     | Mining, Quarrying, and Oil and Gas Extraction         | 358                                  | 127,125               | .12              | 3.32                            |
| 22                                     | Utilities   | 535                                  | 108,236               | .10              | 2.83                            |
| 23                                     | Construction  | 15,177                               | 1,541,257             | 1.44             | 40.25                           |
| 31 - 33                                | Manufacturing   | 52,441                               | 7,765,121             | 7.25             | 202.78                          |
| 42                                     | Wholesale Trade                                       | 88,021                               | 12,273,597            | 11.45            | 320.52                          |
| 48 - 49                                | Transportation and Warehousing                        | 3,439                                | 331,305               | .31              | 8.65                            |
| 51                                     | Information   | 5,925                                | 1,739,794             | 1.62             | 45.43                           |
| 52                                     | Finance and Insurance                                 | 3,091                                | 646,433               | .60              | 16.88                           |
| 53                                     | Real Estate and Rental and Leasing                    | 24,380                               | 4,112,616             | 3.84             | 107.40                          |
| 54                                     | Professional, Scientific, and Technical Services      | 35,902                               | 1,190,835             | 1.11             | 31.10                           |
| 55                                     | Management of Companies and Enterprises               | 41                                   | 24,363                | .02              | 0.64                            |
| 56                                     | Adm. and Support and Waste Mgmt. and Remediation      | 14,511                               | 528,293               | .49              | 13.80                           |
| 61                                     | Educational Services                                  | 6,608                                | 294,521               | .27              | 7.69                            |
| 62                                     | Health Care and Social Assistance                     | 5,746                                | 297,750               | .28              | 7.78                            |
| 71                                     | Arts, Entertainment, and Recreation                   | 5,061                                | 475,900               | .44              | 12.43                           |
| 721                                    | Accommodation   | 2,308                                | 733,007               | .68              | 19.14                           |
| 81                                     | Other Services (except Public Administration)         | 60,371                               | 1,584,553             | 1.48             | 41.38                           |
| 92                                     | Public Administration                                 | 1,112                                | 117,034               | .11              | 3.06                            |
| Others                                 | Others  | 19                                   | 1,281,651             | 1.20             | 33.47                           |
| <b>Total All Other Outlets</b>         |   | <b>327,036</b>                       | <b>35,296,040</b>     | <b>32.93</b>     | <b>921.74</b>                   |
| <b>Total All Outlets</b>               |   | <b>942,563</b>                       | <b>\$107,174,862</b>  | <b>100.00</b>    | <b>2,798.83</b>                 |
| <b>Historical Data</b>                 |   |                                      |                       |                  |                                 |
| Comparable data for total all outlets: |   |                                      |                       |                  |                                 |
|  | 2004  | 1,049,902                            | 113,887,416           |                  | 3,139.89                        |
|  | 2005  | 1,068,435                            | 119,387,765           |                  | 3,250.58                        |
|  | 2006  | 1,064,305                            | 128,778,913           |                  | 3,462.24                        |
|  | 2007  | 1,049,325                            | 132,750,022           |                  | 3,534.40                        |
|  | 2008  | 1,050,020                            | 127,851,520           |                  | 3,374.82                        |

Footnotes on page 33

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

**TABLE 2. TAXABLE SALES, BY COUNTY, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| County                 | Sales tax permits as of January 1, 2009 |                             |                | Taxable transactions |                             |                     |                      | Percent change year to year |
|------------------------|---|-----------------------------|----------------|----------------------|-----------------------------|---------------------|----------------------|-----------------------------|
|                        | Incorporated cities                     | Outside incorporated cities | Total          | Incorporated cities  | Outside incorporated cities | Unallocated b/      | Total                |                             |
| Alameda                | 36,429                                  | 1,883                       | 38,312         | \$4,091,944          | \$129,720                   | \$540,596           | \$4,762,260          | -16.4                       |
| Alpine                 | --                                      | 71                          | 71             | --                   | 4,033                       | 2,398               | 6,431                | -14.4                       |
| Amador                 | 689                                     | 716                         | 1,405          | 20,897               | 62,394                      | 9,410               | 92,701               | -9.4                        |
| Butte                  | 4,165                                   | 1,546                       | 5,711          | 432,010              | 52,183                      | 53,809              | 538,003              | -13.7                       |
| Calaveras              | 185                                     | 1,314                       | 1,499          | 12,237               | 34,703                      | 8,911               | 55,851               | -22.5                       |
| Colusa                 | 255                                     | 219                         | 474            | 26,140               | 144,055                     | 9,400               | 179,595              | 185.1                       |
| Contra Costa           | 18,419                                  | 2,856                       | 21,275         | 2,228,806            | 200,787                     | 335,567             | 2,765,159            | -12.7                       |
| Del Norte              | 248                                     | 313                         | 561            | 19,891               | 15,321                      | 8,584               | 43,796               | -16.5                       |
| El Dorado              | 1,400                                   | 4,274                       | 5,674          | 125,173              | 180,897                     | 51,159              | 357,229              | -16.6                       |
| Fresno                 | 15,721                                  | 2,950                       | 18,671         | 1,861,748            | 235,128                     | 248,505             | 2,345,381            | -15.4                       |
| Glenn                  | 413                                     | 233                         | 646            | 35,175               | 14,807                      | 7,320               | 57,301               | -16.1                       |
| Humboldt               | 2,641                                   | 1,805                       | 4,446          | 230,517              | 69,622                      | 28,786              | 328,925              | -15.5                       |
| Imperial               | 2,985                                   | 418                         | 3,403          | 328,213              | 45,283                      | 56,583              | 430,079              | -16.0                       |
| Inyo                   | 409                                     | 281                         | 690            | 32,099               | 19,842                      | 12,870              | 64,811               | -10.3                       |
| Kern                   | 9,166                                   | 5,895                       | 15,061         | 1,447,321            | 658,103                     | 346,433             | 2,451,858            | -12.7                       |
| Kings                  | 1,637                                   | 371                         | 2,008          | 204,677              | 31,028                      | 46,602              | 282,307              | -11.9                       |
| Lake                   | 554                                     | 1,166                       | 1,720          | 47,500               | 41,033                      | 15,570              | 104,103              | -14.9                       |
| Lassen                 | 276                                     | 318                         | 594            | 26,181               | 9,182                       | 12,027              | 47,391               | -19.1                       |
| Los Angeles            | 248,825                                 | 13,988                      | 262,813        | 23,215,699           | 959,804                     | 2,821,420           | 26,996,923           | -15.9                       |
| Madera                 | 1,108                                   | 1,703                       | 2,811          | 127,030              | 90,849                      | 40,456              | 258,335              | -15.8                       |
| Marin                  | 8,371                                   | 1,764                       | 10,135         | 663,730              | 62,721                      | 84,104              | 810,555              | -17.0                       |
| Mariposa               | --                                      | 671                         | 671            | --                   | 21,370                      | 3,693               | 25,063               | -16.0                       |
| Mendocino              | 1,473                                   | 2,088                       | 3,561          | 133,481              | 71,051                      | 22,583              | 227,115              | -18.4                       |
| Merced                 | 2,686                                   | 950                         | 3,636          | 316,510              | 88,555                      | 65,649              | 470,713              | -15.5                       |
| Modoc                  | 156                                     | 145                         | 301            | 7,669                | 2,036                       | 4,638               | 14,343               | -17.1                       |
| Mono                   | 370                                     | 232                         | 602            | 44,592               | 3,480                       | 5,646               | 53,718               | -25.8                       |
| Monterey               | 7,356                                   | 2,825                       | 10,181         | 778,078              | 126,945                     | 110,176             | 1,015,199            | -17.0                       |
| Napa                   | 3,516                                   | 1,337                       | 4,853          | 320,171              | 110,783                     | 55,313              | 486,268              | -13.1                       |
| Nevada                 | 1,835                                   | 2,058                       | 3,893          | 150,392              | 32,398                      | 33,938              | 216,728              | -19.5                       |
| Orange                 | 86,613                                  | 1,663                       | 88,276         | 9,574,387            | 137,724                     | 1,056,326           | 10,768,437           | -17.6                       |
| Placer                 | 7,524                                   | 3,487                       | 11,011         | 976,369              | 236,388                     | 125,474             | 1,338,232            | -17.2                       |
| Plumas                 | 109                                     | 851                         | 960            | 2,594                | 18,447                      | 10,520              | 31,561               | -24.3                       |
| Riverside              | 35,109                                  | 6,317                       | 41,426         | 4,371,778            | 566,123                     | 508,308             | 5,446,210            | -17.6                       |
| Sacramento             | 20,336                                  | 11,488                      | 31,824         | 2,155,024            | 1,250,816                   | 458,868             | 3,864,707            | -16.1                       |
| San Benito             | 855                                     | 352                         | 1,207          | 56,610               | 18,991                      | 11,452              | 87,053               | -24.1                       |
| San Bernardino         | 38,418                                  | 5,117                       | 43,535         | 4,787,126            | 352,096                     | 546,121             | 5,685,343            | -17.4                       |
| San Diego              | 68,020                                  | 11,231                      | 79,251         | 7,977,635            | 416,388                     | 949,700             | 9,343,723            | -15.1                       |
| San Francisco          | 26,262                                  | --                          | 26,262         | 2,887,952            | --                          | --                  | 2,887,952            | -17.2                       |
| San Joaquin            | 9,824                                   | 2,363                       | 12,187         | 1,272,250            | 226,126                     | 190,462             | 1,688,838            | -18.2                       |
| San Luis Obispo        | 6,085                                   | 3,276                       | 9,361          | 565,091              | 122,543                     | 72,475              | 760,109              | -16.7                       |
| San Mateo              | 17,037                                  | 1,641                       | 18,678         | 2,135,297            | 208,312                     | 267,033             | 2,610,642            | -15.8                       |
| Santa Barbara          | 9,776                                   | 2,453                       | 12,229         | 926,706              | 108,758                     | 129,258             | 1,164,721            | -15.3                       |
| Santa Clara            | 41,687                                  | 1,567                       | 43,254         | 5,387,140            | 71,707                      | 750,224             | 6,209,072            | -19.7                       |
| Santa Cruz             | 4,355                                   | 3,723                       | 8,078          | 375,317              | 149,843                     | 59,359              | 584,519              | -16.3                       |
| Shasta                 | 3,512                                   | 1,761                       | 5,273          | 406,452              | 49,213                      | 49,500              | 505,165              | -17.5                       |
| Sierra                 | 26                                      | 94                          | 120            | 881                  | 915                         | 1,819               | 3,615                | -25.1                       |
| Siskiyou               | 1,151                                   | 602                         | 1,753          | 58,281               | 10,847                      | 21,049              | 90,177               | -16.3                       |
| Solano                 | 7,221                                   | 462                         | 7,683          | 1,019,967            | 55,703                      | 176,926             | 1,252,596            | -8.8                        |
| Sonoma                 | 10,723                                  | 5,776                       | 16,499         | 1,075,937            | 204,102                     | 136,973             | 1,417,012            | -17.3                       |
| Stanislaus             | 7,727                                   | 2,146                       | 9,873          | 961,646              | 269,643                     | 138,840             | 1,370,129            | -14.4                       |
| Sutter                 | 1,443                                   | 459                         | 1,902          | 192,108              | 40,597                      | 26,943              | 259,648              | -14.4                       |
| Tehama                 | 751                                     | 661                         | 1,412          | 98,363               | 14,019                      | 10,813              | 123,194              | -26.1                       |
| Trinity                | --                                      | 520                         | 520            | --                   | 9,947                       | 3,109               | 13,056               | -4.6                        |
| Tulare                 | 5,972                                   | 2,162                       | 8,134          | 727,491              | 117,533                     | 116,070             | 961,094              | -14.4                       |
| Tuolumne               | 623                                     | 1,323                       | 1,946          | 50,452               | 53,916                      | 16,478              | 120,846              | -11.5                       |
| Ventura                | 20,011                                  | 1,997                       | 22,008         | 1,970,290            | 81,093                      | 229,203             | 2,280,585            | -15.3                       |
| Yolo                   | 3,409                                   | 404                         | 3,813          | 537,220              | 50,896                      | 80,435              | 668,551              | -10.2                       |
| Yuba                   | 402                                     | 844                         | 1,246          | 32,077               | 45,556                      | 16,903              | 94,535               | -17.1                       |
| Statewide              | --                                      | --                          | 7,164          | --                   | --                          | 55,400              | 55,400               | -51.4                       |
| <b>TOTAL</b>           | <b>806,269</b>                          | <b>129,130</b>              | <b>942,563</b> | <b>\$87,510,320</b>  | <b>\$8,406,354</b>          | <b>\$11,258,188</b> | <b>\$107,174,862</b> | <b>-16.2</b>                |
| <b>HISTORICAL DATA</b> |   |                             |                |                      |                             |                     |                      |                             |
| 2004                   | 897,801                                 | 144,131                     | 1,049,902      | \$94,214,382         | \$8,568,794                 | \$11,104,240        | \$113,887,416        | 9.0                         |
| 2005                   | 913,021                                 | 147,279                     | 1,068,435      | 97,775,099           | 9,200,131                   | 12,412,535          | 119,387,765          | 4.8                         |
| 2006                   | 909,491                                 | 146,432                     | 1,064,305      | 104,862,821          | 10,123,038                  | 13,793,054          | 128,778,913          | 7.9                         |
| 2007                   | 896,386                                 | 144,747                     | 1,049,325      | 108,608,684          | 10,502,666                  | 13,638,672          | 132,750,022          | 3.1                         |
| 2008                   | 898,691                                 | 143,253                     | 1,050,020      | 104,212,838          | 10,212,026                  | 13,426,656          | 127,851,520          | -3.7                        |

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, FIRST QUARTER 2009**

(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>Retail and Food Services</b>                       |               |                      |              |                      |               |                      |              |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>1,093</b>  | <b>459,354</b>       | <b>246</b>   | <b>51,158</b>        | <b>661</b>    | <b>287,708</b>       | <b>168</b>   | <b>36,557</b>        |
| New Car Dealers                                       | 107           | 343,460              | 18           | 30,712               | 68            | 221,623              | 12           | 27,172               |
| Used Car Dealers                                      | 290           | 48,448               | 61           | 5,583                | 185           | 24,107               | 23           | 2,028                |
| Other Motor Vehicle Dealers                           | 118           | 17,130               | 43           | 3,816                | 67            | 7,279                | 23           | 752                  |
| Auto. Parts, Accessories and Tire Stores              | 578           | 50,316               | 124          | 11,047               | 341           | 34,699               | 110          | 6,605                |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>651</b>    | <b>98,550</b>        | <b>102</b>   | <b>7,907</b>         | <b>459</b>    | <b>52,299</b>        | <b>83</b>    | <b>3,163</b>         |
| Furniture Stores                                      | 279           | 65,132               | 38           | 3,874                | 187           | 24,889               | 28           | 1,371                |
| Home Furnishings Stores                               | 372           | 33,418               | 64           | 4,033                | 272           | 27,409               | 55           | 1,793                |
| <b>Electronics and Appliance Stores</b>               | <b>862</b>    | <b>143,276</b>       | <b>135</b>   | <b>18,498</b>        | <b>449</b>    | <b>102,459</b>       | <b>111</b>   | <b>3,706</b>         |
| Appliance, T.V., and Other Electronics Stores         | 250           | 93,650               | 50           | 14,002               | 150           | 61,967               | 33           | 1,266                |
| Computer and Software Stores                          | 581           | 48,320               | 80           | 4,419                | 280           | 39,639               | 74           | 2,425                |
| Camera and Photographic Supplies Stores               | 31            | 1,306                | 5            | 78                   | 19            | 853                  | 4            | 15                   |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>573</b>    | <b>256,024</b>       | <b>192</b>   | <b>42,637</b>        | <b>376</b>    | <b>166,709</b>       | <b>138</b>   | <b>21,413</b>        |
| Building Material and Supplies Dealers                | 462           | 244,480              | 132          | 37,170               | 269           | 150,026              | 91           | 17,255               |
| Lawn and Garden Equip. & Supplies Stores              | 111           | 11,544               | 60           | 5,467                | 107           | 16,683               | 47           | 4,158                |
| <b>Food and Beverage Stores</b>                       | <b>1,228</b>  | <b>197,059</b>       | <b>138</b>   | <b>32,694</b>        | <b>572</b>    | <b>147,982</b>       | <b>135</b>   | <b>31,177</b>        |
| Supermarkets and Other Grocery Stores                 | 562           | 142,519              | 72           | 27,279               | 277           | 115,650              | 57           | 27,434               |
| Convenience Stores                                    | 204           | 14,305               | 21           | 1,656                | 103           | 10,354               | 17           | 1,344                |
| Specialty Food Stores                                 | 211           | 4,429                | 22           | 279                  | 88            | 2,585                | 21           | 440                  |
| Beer, Wine, Liquor Stores                             | 251           | 35,806               | 23           | 3,480                | 104           | 19,393               | 40           | 1,959                |
| <b>Health and Personal Care Stores</b>                | <b>521</b>    | <b>99,157</b>        | <b>90</b>    | <b>11,106</b>        | <b>341</b>    | <b>63,108</b>        | <b>80</b>    | <b>9,162</b>         |
| Pharmacies and Drug Stores                            | 142           | 73,474               | 32           | 9,084                | 90            | 50,604               | 15           | 7,903                |
| Health and Personal Care Stores                       | 379           | 25,683               | 58           | 2,022                | 251           | 12,504               | 65           | 1,259                |
| <b>Gasoline Stations</b>                              | <b>433</b>    | <b>294,034</b>       | <b>89</b>    | <b>42,912</b>        | <b>344</b>    | <b>228,030</b>       | <b>57</b>    | <b>37,161</b>        |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>1,991</b>  | <b>183,338</b>       | <b>234</b>   | <b>18,647</b>        | <b>1,224</b>  | <b>132,953</b>       | <b>239</b>   | <b>9,682</b>         |
| Men's Clothing Stores                                 | 89            | 5,491                | 6            | 734                  | 55            | 4,655                | 6            | 548                  |
| Women's Clothing Stores                               | 315           | 29,491               | 38           | 3,665                | 227           | 22,421               | 30           | 1,666                |
| Family Clothing Stores, Accessories, and Others       | 951           | 114,525              | 123          | 10,217               | 542           | 79,043               | 142          | 6,454                |
| Shoe Stores   | 139           | 20,387               | 18           | 2,434                | 88            | 14,055               | 4            | 194                  |
| Jewelry, Luggage, and Leather Goods Stores            | 497           | 13,444               | 49           | 1,596                | 312           | 12,779               | 57           | 818                  |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>1,081</b>  | <b>135,388</b>       | <b>191</b>   | <b>21,812</b>        | <b>620</b>    | <b>75,357</b>        | <b>173</b>   | <b>9,174</b>         |
| Sporting Goods Stores                                 | 232           | 56,667               | 81           | 7,992                | 190           | 30,708               | 76           | 7,410                |
| Hobby, Toy and Musical Instrument Stores              | 286           | 34,940               | 43           | 4,381                | 157           | 26,345               | 29           | 708                  |
| Book, Periodical, and Music Stores                    | 563           | 43,781               | 67           | 9,439                | 273           | 18,304               | 68           | 1,057                |
| <b>General Merchandise Stores</b>                     | <b>474</b>    | <b>342,570</b>       | <b>39</b>    | <b>72,080</b>        | <b>225</b>    | <b>292,807</b>       | <b>40</b>    | <b>23,116</b>        |
| <b>Miscellaneous Store Retailers</b>                  | <b>5,329</b>  | <b>192,396</b>       | <b>750</b>   | <b>20,477</b>        | <b>3,141</b>  | <b>90,846</b>        | <b>824</b>   | <b>13,744</b>        |
| Florists  | 226           | 4,249                | 15           | 388                  | 133           | 1,793                | 30           | 220                  |
| Office Supplies and Stationery Stores                 | 63            | 63,627               | 7            | 2,961                | 46            | 17,163               | 9            | 2,882                |
| Gift, Novelty, and Souvenir Stores                    | 466           | 8,859                | 115          | 1,260                | 275           | 6,542                | 168          | 1,677                |
| Used Merchandise Stores                               | 401           | 6,039                | 136          | 1,557                | 194           | 3,700                | 74           | 1,043                |
| Other Miscellaneous Store Retailers                   | 4,173         | 109,621              | 477          | 14,312               | 2,493         | 61,647               | 543          | 7,922                |
| <b>Nonstore Retailers</b>                             | <b>6,010</b>  | <b>15,353</b>        | <b>1,149</b> | <b>2,819</b>         | <b>3,508</b>  | <b>10,403</b>        | <b>1,397</b> | <b>4,570</b>         |
| <b>Food Services and Drinking Places</b>              | <b>4,141</b>  | <b>467,084</b>       | <b>525</b>   | <b>56,507</b>        | <b>2,071</b>  | <b>273,052</b>       | <b>461</b>   | <b>42,803</b>        |
| Full-Service Restaurants                              | 1,389         | 223,766              | 202          | 27,693               | 726           | 132,423              | 189          | 22,748               |
| Limited-Service Eating Places                         | 2,168         | 206,195              | 260          | 25,466               | 1,113         | 123,866              | 238          | 18,028               |
| Special Food Services                                 | 400           | 20,873               | 35           | 1,038                | 147           | 5,932                | 22           | 1,390                |
| Drinking Places (Alcoholic Beverages)                 | 184           | 16,250               | 28           | 2,310                | 85            | 10,832               | 12           | 637                  |
| <b>Total Retail and Food Services</b>                 | <b>24,387</b> | <b>2,883,583</b>     | <b>3,880</b> | <b>399,254</b>       | <b>13,991</b> | <b>1,923,713</b>     | <b>3,906</b> | <b>245,427</b>       |
| <b>All Other Outlets</b>                              | <b>13,925</b> | <b>1,878,677</b>     | <b>1,831</b> | <b>138,749</b>       | <b>7,284</b>  | <b>841,447</b>       | <b>1,768</b> | <b>111,802</b>       |
| <b>Total All Outlets</b>                              | <b>38,312</b> | <b>4,762,260</b>     | <b>5,711</b> | <b>538,003</b>       | <b>21,275</b> | <b>2,765,159</b>     | <b>5,674</b> | <b>357,229</b>       |
| <b>Historical Data</b>                                |               |                      |              |                      |               |                      |              |                      |
| Comparable data for total all outlets:                |               |                      |              |                      |               |                      |              |                      |
| 2004  | 43,240        | 5,292,747            | 6,396        | 565,627              | 23,773        | 2,924,808            | 6,207        | 372,255              |
| 2005  | 43,263        | 5,394,900            | 6,468        | 596,232              | 23,885        | 2,989,338            | 6,451        | 400,150              |
| 2006  | 42,806        | 5,770,910            | 6,357        | 630,464              | 23,801        | 3,106,888            | 6,410        | 434,233              |
| 2007  | 41,924        | 6,012,309            | 6,322        | 648,150              | 23,275        | 3,263,355            | 6,240        | 435,782              |
| 2008  | 42,610        | 5,695,460            | 6,376        | 623,709              | 23,590        | 3,167,388            | 6,222        | 428,167              |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(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>Retail and Food Services</b>                       |               |                      |              |                      |              |                      |               |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>933</b>    | <b>279,208</b>       | <b>130</b>   | <b>36,939</b>        | <b>161</b>   | <b>36,403</b>        | <b>777</b>    | <b>223,965</b>       |
| New Car Dealers                                       | 74            | 164,614              | 12           | 19,574               | 7            | 19,496               | 60            | 145,308              |
| Used Car Dealers                                      | 275           | 50,498               | 24           | 6,010                | 33           | 3,665                | 150           | 21,338               |
| Other Motor Vehicle Dealers                           | 70            | 20,856               | 13           | 1,935                | 15           | 1,426                | 63            | 16,407               |
| Auto. Parts, Accessories and Tire Stores              | 514           | 43,241               | 81           | 9,420                | 106          | 11,816               | 504           | 40,913               |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>326</b>    | <b>42,859</b>        | <b>43</b>    | <b>5,281</b>         | <b>49</b>    | <b>2,517</b>         | <b>269</b>    | <b>54,559</b>        |
| Furniture Stores                                      | 167           | 27,955               | 13           | 2,528                | 26           | 698                  | 131           | 45,151               |
| Home Furnishings Stores                               | 159           | 14,904               | 30           | 2,752                | 23           | 1,819                | 138           | 9,408                |
| <b>Electronics and Appliance Stores</b>               | <b>353</b>    | <b>46,941</b>        | <b>74</b>    | <b>4,945</b>         | <b>51</b>    | <b>6,936</b>         | <b>248</b>    | <b>70,901</b>        |
| Appliance, T.V., and Other Electronics Stores         | 129           | 31,779               | 22           | 2,438                | 25           | #                    | 119           | 27,547               |
| Computer and Software Stores                          | 213           | 14,077               | 47           | 2,340                | 25           | 6,936 #              | 119           | 43,149               |
| Camera and Photographic Supplies Stores               | 11            | 1,086                | 5            | 167                  | 1            | #                    | 10            | 205                  |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>384</b>    | <b>144,776</b>       | <b>162</b>   | <b>35,506</b>        | <b>100</b>   | <b>22,720</b>        | <b>341</b>    | <b>124,010</b>       |
| Building Material and Supplies Dealers                | 230           | 117,084              | 100          | 26,945               | 62           | 17,398               | 225           | 106,942              |
| Lawn and Garden Equip. & Supplies Stores              | 154           | 27,692               | 62           | 8,561                | 38           | 5,322                | 116           | 17,068               |
| <b>Food and Beverage Stores</b>                       | <b>757</b>    | <b>126,098</b>       | <b>115</b>   | <b>24,322</b>        | <b>100</b>   | <b>14,803</b>        | <b>636</b>    | <b>112,403</b>       |
| Supermarkets and Other Grocery Stores                 | 397           | 96,353               | 64           | 21,150               | 54           | 11,717               | 367           | 94,340               |
| Convenience Stores                                    | 113           | 8,518                | 17           | 1,044 #              | 18           | 2,170                | 96            | 10,152               |
| Specialty Food Stores                                 | 95            | 1,525                | 19           | #                    | 16           | 100                  | 94            | 819                  |
| Beer, Wine, Liquor Stores                             | 152           | 19,701               | 15           | 2,128                | 12           | 816                  | 79            | 7,091                |
| <b>Health and Personal Care Stores</b>                | <b>288</b>    | <b>43,734</b>        | <b>55</b>    | <b>9,591</b>         | <b>43</b>    | <b>4,262</b>         | <b>259</b>    | <b>35,685</b>        |
| Pharmacies and Drug Stores                            | 118           | 33,690               | 24           | 7,892                | 19           | 3,027                | 90            | 28,035               |
| Health and Personal Care Stores                       | 170           | 10,044               | 31           | 1,699                | 24           | 1,235                | 169           | 7,649                |
| <b>Gasoline Stations</b>                              | <b>335</b>    | <b>168,032</b>       | <b>66</b>    | <b>25,896</b>        | <b>70</b>    | <b>39,050</b>        | <b>361</b>    | <b>231,725</b>       |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>1,043</b>  | <b>88,886</b>        | <b>172</b>   | <b>10,043</b>        | <b>355</b>   | <b>26,637</b>        | <b>793</b>    | <b>58,910</b>        |
| Men's Clothing Stores                                 | 51            | 2,515                | 4            | 381                  | 13           | 373                  | 31            | 1,389                |
| Women's Clothing Stores                               | 149           | 14,194               | 30           | 1,445                | 92           | 4,677                | 110           | 9,083                |
| Family Clothing Stores, Accessories, and Others       | 607           | 53,019               | 94           | 5,445                | 167          | 16,834               | 452           | 33,403               |
| Shoe Stores   | 75            | 10,454               | 10           | 1,325                | 56           | 3,297                | 67            | 8,395                |
| Jewelry, Luggage, and Leather Goods Stores            | 161           | 8,704                | 34           | 1,447                | 27           | 1,456                | 133           | 6,641                |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>463</b>    | <b>54,258</b>        | <b>132</b>   | <b>10,712</b>        | <b>79</b>    | <b>5,218</b>         | <b>422</b>    | <b>33,828</b>        |
| Sporting Goods Stores                                 | 154           | 16,387               | 47           | 4,618                | 29           | 1,049                | 134           | 12,808               |
| Hobby, Toy and Musical Instrument Stores              | 114           | 17,326               | 34           | 2,807                | 38           | 2,502                | 150           | 12,359               |
| Book, Periodical, and Music Stores                    | 195           | 20,545               | 51           | 3,288                | 12           | 1,668                | 138           | 8,661                |
| <b>General Merchandise Stores</b>                     | <b>254</b>    | <b>271,177</b>       | <b>32</b>    | <b>38,444</b>        | <b>73</b>    | <b>81,213</b>        | <b>248</b>    | <b>212,134</b>       |
| <b>Miscellaneous Store Retailers</b>                  | <b>1,944</b>  | <b>76,110</b>        | <b>601</b>   | <b>14,045</b>        | <b>544</b>   | <b>7,992</b>         | <b>2,031</b>  | <b>58,789</b>        |
| Florists  | 72            | 2,691                | 20           | 329                  | 19           | 337                  | 85            | 1,936                |
| Office Supplies and Stationery Stores                 | 36            | 22,105               | 8            | 2,868                | 5            | 2,325                | 41            | 15,077               |
| Gift, Novelty, and Souvenir Stores                    | 341           | 4,870                | 89           | 1,290                | 26           | 718                  | 299           | 3,493                |
| Used Merchandise Stores                               | 362           | 4,268                | 58           | 2,003                | 268          | 484                  | 214           | 2,072                |
| Other Miscellaneous Store Retailers                   | 1,133         | 42,175               | 426          | 7,554                | 226          | 4,129                | 1,392         | 36,211               |
| <b>Nonstore Retailers</b>                             | <b>2,971</b>  | <b>9,806</b>         | <b>1,218</b> | <b>2,950</b>         | <b>419</b>   | <b>1,236</b>         | <b>2,085</b>  | <b>7,236</b>         |
| <b>Food Services and Drinking Places</b>              | <b>2,006</b>  | <b>228,628</b>       | <b>363</b>   | <b>30,499</b>        | <b>309</b>   | <b>40,321</b>        | <b>1,581</b>  | <b>201,113</b>       |
| Full-Service Restaurants                              | 691           | 101,763              | 154          | 15,968               | 79           | 10,623               | 553           | 80,409               |
| Limited-Service Eating Places                         | 1,082         | 119,873              | 162          | 13,113               | 186          | 28,709               | 840           | 110,420              |
| Special Food Services                                 | 174           | 4,133                | 25           | 167                  | 30           | 394                  | 137           | 8,214                |
| Drinking Places (Alcoholic Beverages)                 | 59            | 2,858                | 22           | 1,251                | 14           | 596                  | 51            | 2,070                |
| <b>Total Retail and Food Services</b>                 | <b>12,057</b> | <b>1,580,515</b>     | <b>3,163</b> | <b>249,173</b>       | <b>2,353</b> | <b>289,309</b>       | <b>10,051</b> | <b>1,425,260</b>     |
| <b>All Other Outlets</b>                              | <b>6,614</b>  | <b>764,866</b>       | <b>1,283</b> | <b>79,752</b>        | <b>1,050</b> | <b>140,770</b>       | <b>5,010</b>  | <b>1,026,598</b>     |
| <b>Total All Outlets</b>                              | <b>18,671</b> | <b>2,345,381</b>     | <b>4,446</b> | <b>328,925</b>       | <b>3,403</b> | <b>430,079</b>       | <b>15,061</b> | <b>2,451,858</b>     |
| <b>Historical Data</b>                                |               |                      |              |                      |              |                      |               |                      |
| Comparable data for total all outlets:                |               |                      |              |                      |              |                      |               |                      |
| 2004  | 19,807        | 2,426,671            | 4,787        | 329,008              | 4,166        | 390,795              | 16,034        | 2,031,171            |
| 2005  | 20,201        | 2,589,141            | 4,873        | 350,442              | 4,244        | 453,875              | 16,319        | 2,304,824            |
| 2006  | 20,271        | 2,866,894            | 4,794        | 369,374              | 4,424        | 517,934              | 16,336        | 2,732,705            |
| 2007  | 20,467        | 2,928,117            | 4,745        | 383,697              | 4,338        | 526,902              | 16,532        | 2,821,135            |
| 2008  | 20,530        | 2,772,673            | 4,832        | 389,464              | 4,163        | 512,080              | 17,002        | 2,808,708            |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(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>Retail and Food Services</b>                       |              |                      |                |                      |               |                      |              |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>97</b>    | <b>26,327</b>        | <b>8,340</b>   | <b>2,715,596</b>     | <b>172</b>    | <b>98,153</b>        | <b>95</b>    | <b>26,399</b>        |
| New Car Dealers                                       | 10           | 16,459               | 584            | 2,021,911            | 23            | 80,861               | 6            | 15,268               |
| Used Car Dealers                                      | 18           | 2,541                | 1,914          | 278,577              | 37            | 6,473                | 19           | 1,500                |
| Other Motor Vehicle Dealers                           | 9            | 789                  | 524            | 92,019               | 37            | 3,596                | 13           | 3,505                |
| Auto. Parts, Accessories and Tire Stores              | 60           | 6,539                | 5,318          | 323,089              | 75            | 7,224                | 57           | 6,126                |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>33</b>    | <b>3,028</b>         | <b>5,043</b>   | <b>497,936</b>       | <b>232</b>    | <b>23,539</b>        | <b>37</b>    | <b>2,757</b>         |
| Furniture Stores                                      | 24           | 2,521                | 2,560          | 301,282              | 103           | 9,629                | 16           | 1,500                |
| Home Furnishings Stores                               | 9            | 507                  | 2,483          | 196,654              | 129           | 13,910               | 21           | 1,257                |
| <b>Electronics and Appliance Stores</b>               | <b>31</b>    | <b>1,941</b>         | <b>5,658</b>   | <b>864,479</b>       | <b>140</b>    | <b>31,016</b>        | <b>33</b>    | <b>2,988</b>         |
| Appliance, T.V., and Other Electronics Stores         | 17           | 1,268 #              | 2,516          | 563,454              | 44            | 19,829               | 17           | 1,857 #              |
| Computer and Software Stores                          | 13           | 674                  | 2,855          | 268,090              | 90            | 10,409               | 14           | 1,131                |
| Camera and Photographic Supplies Stores               | 1            | #                    | 287            | 32,935               | 6             | 778                  | 2            | #                    |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>51</b>    | <b>20,981</b>        | <b>3,254</b>   | <b>1,363,941</b>     | <b>143</b>    | <b>58,081</b>        | <b>131</b>   | <b>27,794</b>        |
| Building Material and Supplies Dealers                | 28           | 16,172               | 2,489          | 1,306,495            | 97            | 54,192               | 72           | 20,965               |
| Lawn and Garden Equip. & Supplies Stores              | 23           | 4,809                | 765            | 57,446               | 46            | 3,890                | 59           | 6,829                |
| <b>Food and Beverage Stores</b>                       | <b>97</b>    | <b>16,938</b>        | <b>8,101</b>   | <b>1,264,158</b>     | <b>205</b>    | <b>55,119</b>        | <b>120</b>   | <b>19,803</b>        |
| Supermarkets and Other Grocery Stores                 | 58           | 12,956               | 3,256          | 963,596              | 85            | 41,925               | 58           | 18,248               |
| Convenience Stores                                    | 13           | 2,466                | 1,471          | 94,861               | 22            | 3,921                | 7            | 714                  |
| Specialty Food Stores                                 | 13           | 121                  | 1,718          | 39,850               | 47            | 1,233                | 29           | 1,57                 |
| Beer, Wine, Liquor Stores                             | 13           | 1,394                | 1,656          | 165,852              | 51            | 8,040                | 26           | 684                  |
| <b>Health and Personal Care Stores</b>                | <b>27</b>    | <b>4,944</b>         | <b>5,842</b>   | <b>672,526</b>       | <b>122</b>    | <b>26,530</b>        | <b>31</b>    | <b>5,556</b>         |
| Pharmacies and Drug Stores                            | 12           | 3,997                | 1,664          | 413,205              | 29            | 20,929               | 15           | 5,212                |
| Health and Personal Care Stores                       | 15           | 947                  | 4,178          | 259,320              | 93            | 5,600                | 16           | 344                  |
| <b>Gasoline Stations</b>                              | <b>46</b>    | <b>22,702</b>        | <b>2,306</b>   | <b>1,978,167</b>     | <b>82</b>     | <b>50,121</b>        | <b>59</b>    | <b>25,053</b>        |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>119</b>   | <b>9,541</b>         | <b>21,637</b>  | <b>1,558,032</b>     | <b>514</b>    | <b>46,475</b>        | <b>113</b>   | <b>5,192</b>         |
| Men's Clothing Stores                                 | 3            | #                    | 1,049          | 53,117               | 16            | 1,541                | 9            | 179                  |
| Women's Clothing Stores                               | 18           | 924                  | 3,981          | 274,596              | 105           | 7,271                | 20           | 1,073                |
| Family Clothing Stores, Accessories, and Others       | 64           | 6,031 #              | 11,250         | 911,155              | 232           | 33,153               | 60           | 3,160                |
| Shoe Stores   | 11           | 1,421                | 1,851          | 174,588              | 24            | 1,709                | 7            | 421                  |
| Jewelry, Luggage, and Leather Goods Stores            | 23           | 1,165                | 3,506          | 144,575              | 137           | 2,803                | 17           | 359                  |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>42</b>    | <b>3,574</b>         | <b>6,620</b>   | <b>590,673</b>       | <b>339</b>    | <b>27,652</b>        | <b>119</b>   | <b>4,441</b>         |
| Sporting Goods Stores                                 | 15           | 745                  | 1,623          | 181,150              | 94            | 12,514               | 36           | 1,682                |
| Hobby, Toy and Musical Instrument Stores              | 10           | 1,721                | 1,963          | 208,606              | 80            | 8,255                | 33           | 1,725                |
| Book, Periodical, and Music Stores                    | 17           | 1,108                | 3,034          | 200,918              | 165           | 6,884                | 50           | 1,034                |
| <b>General Merchandise Stores</b>                     | <b>29</b>    | <b>37,035</b>        | <b>6,386</b>   | <b>2,186,705</b>     | <b>65</b>     | <b>54,519</b>        | <b>30</b>    | <b>16,830</b>        |
| <b>Miscellaneous Store Retailers</b>                  | <b>220</b>   | <b>8,114</b>         | <b>34,828</b>  | <b>1,046,213</b>     | <b>1,338</b>  | <b>34,841</b>        | <b>486</b>   | <b>10,041</b>        |
| Florists  | 5            | 267                  | 1,475          | 30,671               | 53            | 1,060                | 13           | 103                  |
| Office Supplies and Stationery Stores                 | 6            | #                    | 590            | 253,877              | 17            | 6,852                | 8            | 1,955                |
| Gift, Novelty, and Souvenir Stores                    | 40           | 404                  | 3,953          | 75,945               | 191           | 2,467                | 80           | 1,243                |
| Used Merchandise Stores                               | 43           | 315                  | 3,217          | 33,865               | 129           | 1,932                | 39           | 322                  |
| Other Miscellaneous Store Retailers                   | 126          | 7,127 #              | 25,593         | 651,855              | 948           | 22,530               | 346          | 6,418                |
| <b>Nonstore Retailers</b>                             | <b>294</b>   | <b>1,610</b>         | <b>39,936</b>  | <b>186,342</b>       | <b>2,131</b>  | <b>5,044</b>         | <b>904</b>   | <b>3,462</b>         |
| <b>Food Services and Drinking Places</b>              | <b>260</b>   | <b>28,289</b>        | <b>25,210</b>  | <b>3,442,238</b>     | <b>689</b>    | <b>96,225</b>        | <b>276</b>   | <b>21,665</b>        |
| Full-Service Restaurants                              | 73           | 7,904                | 8,067          | 1,711,065            | 324           | 63,851               | 138          | 10,745               |
| Limited-Service Eating Places                         | 154          | 19,155               | 14,470         | 1,534,806            | 272           | 27,314               | 96           | 9,540                |
| Special Food Services                                 | 23           | 734                  | 2,043          | 136,118              | 76            | 3,106                | 24           | 34                   |
| Drinking Places (Alcoholic Beverages)                 | 10           | 497                  | 630            | 60,250               | 17            | 1,955                | 18           | 1,345                |
| <b>Total Retail and Food Services</b>                 | <b>1,346</b> | <b>185,024</b>       | <b>173,161</b> | <b>18,367,007</b>    | <b>6,172</b>  | <b>607,315</b>       | <b>2,434</b> | <b>171,980</b>       |
| <b>All Other Outlets</b>                              | <b>662</b>   | <b>97,283</b>        | <b>89,652</b>  | <b>8,629,916</b>     | <b>3,963</b>  | <b>203,239</b>       | <b>1,127</b> | <b>55,135</b>        |
| <b>Total All Outlets</b>                              | <b>2,008</b> | <b>282,307</b>       | <b>262,813</b> | <b>26,996,923</b>    | <b>10,135</b> | <b>810,555</b>       | <b>3,561</b> | <b>227,115</b>       |
| <b>Historical Data</b>                                |              |                      |                |                      |               |                      |              |                      |
| Comparable data for total all outlets:                |              |                      |                |                      |               |                      |              |                      |
| 2004  | 2,115        | 243,456              | 296,424        | 28,445,654           | 11,274        | 936,071              | 3,760        | 244,823              |
| 2005  | 2,124        | 261,099              | 300,798        | 29,675,975           | 11,342        | 929,811              | 3,787        | 251,063              |
| 2006  | 2,124        | 292,904              | 300,792        | 31,678,436           | 11,153        | 951,754              | 3,732        | 264,968              |
| 2007  | 2,168        | 304,721              | 295,606        | 32,853,484           | 11,061        | 1,003,297            | 3,748        | 281,128              |
| 2008  | 2,192        | 320,305              | 295,251        | 32,092,730           | 11,011        | 976,110              | 3,820        | 278,482              |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                                      | MERCED       |                      | MONTEREY      |                      | NAPA         |                      | NEVADA       |                      |
|---|--------------|----------------------|---------------|----------------------|--------------|----------------------|--------------|----------------------|
|   | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions |
| <b>Retail and Food Services</b>                       |              |                      |               |                      |              |                      |              |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>209</b>   | <b>42,066</b>        | <b>343</b>    | <b>113,137</b>       | <b>86</b>    | <b>31,437</b>        | <b>103</b>   | <b>16,054</b>        |
| New Car Dealers                                       | 36           | 22,024               | 39            | 76,706               | 12           | 22,283               | 1            | #                    |
| Used Car Dealers                                      | 47           | 7,275                | 85            | 15,678               | 10           | 1,004                | 12           | 2,019 #              |
| Other Motor Vehicle Dealers                           | 15           | 2,220                | 32            | 3,904                | 15           | 2,164                | 23           | 7,662                |
| Auto. Parts, Accessories and Tire Stores              | 111          | 10,547               | 187           | 16,849               | 49           | 5,986                | 67           | 6,374                |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>55</b>    | <b>3,673</b>         | <b>204</b>    | <b>17,710</b>        | <b>70</b>    | <b>4,533</b>         | <b>68</b>    | <b>4,696</b>         |
| Furniture Stores                                      | 33           | 2,365                | 76            | 8,117                | 33           | 1,737                | 27           | 1,964                |
| Home Furnishings Stores                               | 22           | 1,308                | 128           | 9,592                | 37           | 2,796                | 41           | 2,733                |
| <b>Electronics and Appliance Stores</b>               | <b>61</b>    | <b>7,342</b>         | <b>165</b>    | <b>25,882</b>        | <b>73</b>    | <b>6,114</b>         | <b>77</b>    | <b>3,051</b>         |
| Appliance, T.V., and Other Electronics Stores         | 34           | 5,815 #              | 75            | 17,250               | 24           | 2,538 #              | 28           | 1,727 #              |
| Computer and Software Stores                          | 25           | 1,527                | 76            | 7,629                | 46           | 3,576                | 44           | 1,323                |
| Camera and Photographic Supplies Stores               | 2            | #                    | 14            | 1,003                | 3            | #                    | 5            | #                    |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>89</b>    | <b>28,202</b>        | <b>178</b>    | <b>54,480</b>        | <b>82</b>    | <b>33,744</b>        | <b>116</b>   | <b>23,578</b>        |
| Building Material and Supplies Dealers                | 53           | 26,251               | 118           | 46,752               | 52           | 31,963               | 78           | 20,247               |
| Lawn and Garden Equip. & Supplies Stores              | 36           | 1,951                | 60            | 7,728                | 30           | 1,781                | 38           | 3,331                |
| <b>Food and Beverage Stores</b>                       | <b>163</b>   | <b>27,175</b>        | <b>379</b>    | <b>58,176</b>        | <b>258</b>   | <b>30,434</b>        | <b>81</b>    | <b>19,803</b>        |
| Supermarkets and Other Grocery Stores                 | 94           | 19,090               | 189           | 42,286               | 61           | 21,375               | 38           | 17,963               |
| Convenience Stores                                    | 29           | 4,937                | 59            | 8,044                | 14           | 1,645                | 11           | 1,294                |
| Specialty Food Stores                                 | 21           | 257                  | 72            | 2,337                | 20           | 206                  | 17           | 38                   |
| Beer, Wine, Liquor Stores                             | 19           | 2,891                | 59            | 5,509                | 163          | 7,209                | 15           | 509                  |
| <b>Health and Personal Care Stores</b>                | <b>65</b>    | <b>7,401</b>         | <b>113</b>    | <b>22,234</b>        | <b>49</b>    | <b>5,624</b>         | <b>52</b>    | <b>7,143</b>         |
| Pharmacies and Drug Stores                            | 23           | 6,241                | 39            | 19,223               | 10           | 4,121                | 9            | 6,291                |
| Health and Personal Care Stores                       | 42           | 1,161                | 74            | 3,011                | 39           | 1,504                | 43           | 852                  |
| <b>Gasoline Stations</b>                              | <b>96</b>    | <b>69,069</b>        | <b>143</b>    | <b>82,270</b>        | <b>42</b>    | <b>32,270</b>        | <b>35</b>    | <b>19,427</b>        |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>187</b>   | <b>11,010</b>        | <b>591</b>    | <b>47,070</b>        | <b>190</b>   | <b>18,345</b>        | <b>182</b>   | <b>4,758</b>         |
| Men's Clothing Stores                                 | 12           | #                    | 23            | 1,368                | 7            | 413                  | 7            | 264                  |
| Women's Clothing Stores                               | 25           | 2,195                | 103           | 6,999                | 34           | 2,770                | 32           | 1,289                |
| Family Clothing Stores, Accessories, and Others       | 109          | 6,205 #              | 280           | 24,760               | 94           | 9,635                | 98           | 2,282                |
| Shoe Stores   | 12           | 1,547                | 50            | 6,362                | 21           | 2,410                | 4            | 381                  |
| Jewelry, Luggage, and Leather Goods Stores            | 29           | 1,062                | 135           | 7,581                | 34           | 3,117                | 41           | 541                  |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>86</b>    | <b>7,882</b>         | <b>237</b>    | <b>20,462</b>        | <b>104</b>   | <b>8,457</b>         | <b>158</b>   | <b>6,734</b>         |
| Sporting Goods Stores                                 | 26           | 2,008                | 86            | 7,021                | 37           | 2,628                | 65           | 4,671                |
| Hobby, Toy and Musical Instrument Stores              | 23           | 2,232                | 53            | 7,381                | 31           | 3,410                | 25           | 242                  |
| Book, Periodical, and Music Stores                    | 37           | 3,643                | 98            | 6,059                | 36           | 2,418                | 68           | 1,821                |
| <b>General Merchandise Stores</b>                     | <b>55</b>    | <b>63,055</b>        | <b>93</b>     | <b>100,990</b>       | <b>26</b>    | <b>38,210</b>        | <b>28</b>    | <b>8,958</b>         |
| <b>Miscellaneous Store Retailers</b>                  | <b>387</b>   | <b>10,044</b>        | <b>1,175</b>  | <b>42,395</b>        | <b>508</b>   | <b>18,588</b>        | <b>551</b>   | <b>10,392</b>        |
| Florists  | 17           | 259                  | 54            | 1,376                | 24           | 858                  | 12           | 246                  |
| Office Supplies and Stationery Stores                 | 9            | 2,180                | 16            | 5,950                | 4            | 3,283                | 5            | #                    |
| Gift, Novelty, and Souvenir Stores                    | 76           | 363                  | 275           | 6,522                | 71           | 998                  | 108          | 1,115                |
| Used Merchandise Stores                               | 48           | 367                  | 144           | 2,114                | 43           | 578                  | 69           | 544                  |
| Other Miscellaneous Store Retailers                   | 237          | 6,874                | 686           | 26,433               | 366          | 12,872               | 357          | 8,487 #              |
| <b>Nonstore Retailers</b>                             | <b>552</b>   | <b>3,310</b>         | <b>2,259</b>  | <b>5,061</b>         | <b>824</b>   | <b>4,552</b>         | <b>891</b>   | <b>3,598</b>         |
| <b>Food Services and Drinking Places</b>              | <b>425</b>   | <b>44,452</b>        | <b>1,032</b>  | <b>117,791</b>       | <b>335</b>   | <b>56,434</b>        | <b>250</b>   | <b>25,189</b>        |
| Full-Service Restaurants                              | 137          | 16,460               | 454           | 67,498               | 151          | 38,578               | 106          | 13,699               |
| Limited-Service Eating Places                         | 228          | 27,126               | 458           | 46,109               | 127          | 15,858               | 117          | 10,721               |
| Special Food Services                                 | 47           | 294                  | 96            | 2,730                | 50           | 1,357                | 20           | 226                  |
| Drinking Places (Alcoholic Beverages)                 | 13           | 572                  | 24            | 1,455                | 7            | 640                  | 7            | 542                  |
| <b>Total Retail and Food Services</b>                 | <b>2,430</b> | <b>324,683</b>       | <b>6,912</b>  | <b>707,657</b>       | <b>2,647</b> | <b>288,741</b>       | <b>2,592</b> | <b>153,381</b>       |
| <b>All Other Outlets</b>                              | <b>1,206</b> | <b>146,031</b>       | <b>3,269</b>  | <b>307,541</b>       | <b>2,206</b> | <b>197,527</b>       | <b>1,301</b> | <b>63,347</b>        |
| <b>Total All Outlets</b>                              | <b>3,636</b> | <b>470,713</b>       | <b>10,181</b> | <b>1,015,199</b>     | <b>4,853</b> | <b>486,268</b>       | <b>3,893</b> | <b>216,728</b>       |
| <b>Historical Data</b>                                |              |                      |               |                      |              |                      |              |                      |
| Comparable data for total all outlets:                |              |                      |               |                      |              |                      |              |                      |
| 2004  | 4,003        | 500,416              | 11,480        | 1,149,454            | 4,751        | 439,353              | 4,366        | 244,681              |
| 2005  | 4,070        | 533,083              | 11,619        | 1,171,063            | 4,834        | 482,691              | 4,398        | 263,004              |
| 2006  | 3,996        | 593,026              | 11,234        | 1,226,478            | 4,866        | 509,511              | 4,361        | 278,749              |
| 2007  | 3,939        | 582,863              | 11,225        | 1,264,734            | 4,923        | 561,331              | 4,300        | 292,190              |
| 2008  | 4,011        | 556,973              | 11,239        | 1,222,471            | 5,086        | 559,707              | 4,252        | 269,354              |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                                      | ORANGE        |                      | PLACER        |                      | RIVERSIDE     |                      | SACRAMENTO    |                      |
|---|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|   | Permits       | Taxable transactions |
| <b>Retail and Food Services</b>                       |               |                      |               |                      |               |                      |               |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>2,791</b>  | <b>1,206,566</b>     | <b>389</b>    | <b>245,364</b>       | <b>1,816</b>  | <b>612,423</b>       | <b>1,369</b>  | <b>386,168</b>       |
| New Car Dealers                                       | 225           | 894,668              | 35            | 157,907              | 124           | 408,481              | 71            | 257,569              |
| Used Car Dealers                                      | 727           | 145,220              | 110           | 54,803               | 314           | 51,589               | 385           | 37,758               |
| Other Motor Vehicle Dealers                           | 335           | 61,645               | 66            | 15,806               | 263           | 55,753               | 124           | 25,890               |
| Auto. Parts, Accessories and Tire Stores              | 1,504         | 105,032              | 178           | 16,848               | 1,115         | 96,599               | 789           | 64,952               |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>1,859</b>  | <b>202,618</b>       | <b>240</b>    | <b>43,915</b>        | <b>930</b>    | <b>95,591</b>        | <b>639</b>    | <b>66,036</b>        |
| Furniture Stores                                      | 869           | 121,103              | 100           | 29,702               | 423           | 59,232               | 266           | 41,867               |
| Home Furnishings Stores                               | 990           | 81,514               | 140           | 14,213               | 507           | 36,359               | 373           | 24,169               |
| <b>Electronics and Appliance Stores</b>               | <b>2,676</b>  | <b>487,192</b>       | <b>246</b>    | <b>54,892</b>        | <b>841</b>    | <b>123,541</b>       | <b>723</b>    | <b>149,815</b>       |
| Appliance, T.V., and Other Electronics Stores         | 789           | 211,779              | 91            | 36,738               | 335           | 99,034 #             | 286           | 84,227               |
| Computer and Software Stores                          | 1,727         | 265,948              | 146           | 17,713               | 480           | 24,507               | 414           | 64,124               |
| Camera and Photographic Supplies Stores               | 160           | 9,465                | 9             | 442                  | 26            | #                    | 23            | 1,464                |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>1,263</b>  | <b>502,686</b>       | <b>258</b>    | <b>78,640</b>        | <b>856</b>    | <b>312,372</b>       | <b>481</b>    | <b>219,546</b>       |
| Building Material and Supplies Dealers                | 956           | 468,871              | 173           | 73,136               | 539           | 286,676              | 355           | 205,226              |
| Lawn and Garden Equip. & Supplies Stores              | 307           | 33,815               | 85            | 5,504                | 317           | 25,696               | 126           | 14,320               |
| <b>Food and Beverage Stores</b>                       | <b>2,012</b>  | <b>437,825</b>       | <b>220</b>    | <b>59,090</b>        | <b>1,105</b>  | <b>298,034</b>       | <b>923</b>    | <b>190,630</b>       |
| Supermarkets and Other Grocery Stores                 | 740           | 329,374              | 76            | 46,496               | 477           | 233,918              | 396           | 147,411              |
| Convenience Stores                                    | 270           | 31,776               | 33            | 5,092                | 183           | 32,951               | 191           | 17,133               |
| Specialty Food Stores                                 | 539           | 19,643               | 66            | 822                  | 259           | 6,145                | 183           | 2,170                |
| Beer, Wine, Liquor Stores                             | 463           | 57,032               | 45            | 6,680                | 186           | 25,020               | 153           | 23,915               |
| <b>Health and Personal Care Stores</b>                | <b>1,817</b>  | <b>181,984</b>       | <b>222</b>    | <b>20,659</b>        | <b>770</b>    | <b>97,084</b>        | <b>603</b>    | <b>73,180</b>        |
| Pharmacies and Drug Stores                            | 440           | 120,596              | 33            | 12,831               | 226           | 72,622               | 121           | 47,830               |
| Health and Personal Care Stores                       | 1,377         | 61,388               | 189           | 7,829                | 544           | 24,462               | 482           | 25,350               |
| <b>Gasoline Stations</b>                              | <b>751</b>    | <b>694,512</b>       | <b>133</b>    | <b>107,187</b>       | <b>528</b>    | <b>478,046</b>       | <b>384</b>    | <b>271,503</b>       |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>5,634</b>  | <b>567,592</b>       | <b>556</b>    | <b>65,009</b>        | <b>2,652</b>  | <b>299,946</b>       | <b>1,792</b>  | <b>167,430</b>       |
| Men's Clothing Stores                                 | 236           | 17,961               | 15            | 1,313                | 155           | 10,839               | 72            | 7,721                |
| Women's Clothing Stores                               | 991           | 98,881               | 80            | 10,637               | 426           | 52,355               | 256           | 23,237               |
| Family Clothing Stores, Accessories, and Others       | 2,978         | 339,202              | 307           | 41,409               | 1,418         | 160,492              | 977           | 100,651              |
| Shoe Stores   | 404           | 46,405               | 41            | 5,316                | 260           | 37,432               | 115           | 20,697               |
| Jewelry, Luggage, and Leather Goods Stores            | 1,025         | 65,143               | 113           | 6,335                | 393           | 38,828               | 372           | 15,124               |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>2,443</b>  | <b>252,966</b>       | <b>365</b>    | <b>42,489</b>        | <b>1,027</b>  | <b>107,324</b>       | <b>969</b>    | <b>109,360</b>       |
| Sporting Goods Stores                                 | 878           | 101,561              | 151           | 22,142               | 393           | 48,562               | 306           | 39,541               |
| Hobby, Toy and Musical Instrument Stores              | 599           | 80,217               | 80            | 12,450               | 281           | 34,140               | 237           | 31,304               |
| Book, Periodical, and Music Stores                    | 966           | 71,188               | 134           | 7,897                | 353           | 24,622               | 426           | 38,515               |
| <b>General Merchandise Stores</b>                     | <b>1,313</b>  | <b>935,444</b>       | <b>116</b>    | <b>117,550</b>       | <b>549</b>    | <b>652,330</b>       | <b>327</b>    | <b>413,454</b>       |
| <b>Miscellaneous Store Retailers</b>                  | <b>10,897</b> | <b>398,651</b>       | <b>1,629</b>  | <b>43,052</b>        | <b>5,536</b>  | <b>165,573</b>       | <b>4,267</b>  | <b>136,560</b>       |
| Florists  | 456           | 10,832               | 46            | 620                  | 185           | 3,449                | 168           | 3,071                |
| Office Supplies and Stationery Stores                 | 251           | 101,248              | 26            | 7,939                | 115           | 37,754               | 81            | 38,832               |
| Gift, Novelty, and Souvenir Stores                    | 1,553         | 28,446               | 253           | 3,380                | 670           | 14,708               | 689           | 12,628               |
| Used Merchandise Stores                               | 905           | 15,040               | 309           | 1,299                | 523           | 5,894                | 683           | 8,436                |
| Other Miscellaneous Store Retailers                   | 7,732         | 243,085              | 995           | 29,813               | 4,043         | 103,768              | 2,646         | 73,594               |
| <b>Nonstore Retailers</b>                             | <b>13,544</b> | <b>115,698</b>       | <b>2,467</b>  | <b>5,544</b>         | <b>8,169</b>  | <b>25,605</b>        | <b>6,749</b>  | <b>22,842</b>        |
| <b>Food Services and Drinking Places</b>              | <b>7,918</b>  | <b>1,222,521</b>     | <b>948</b>    | <b>137,472</b>       | <b>3,894</b>  | <b>611,236</b>       | <b>3,220</b>  | <b>414,387</b>       |
| Full-Service Restaurants                              | 2,535         | 647,151              | 355           | 77,011               | 1,213         | 273,060              | 1,041         | 194,513              |
| Limited-Service Eating Places                         | 4,529         | 506,582              | 519           | 57,033               | 2,331         | 315,884              | 1,800         | 201,373              |
| Special Food Services                                 | 670           | 45,373               | 58            | 1,729                | 266           | 12,200               | 292           | 9,366                |
| Drinking Places (Alcoholic Beverages)                 | 184           | 23,415               | 16            | 1,698                | 84            | 10,092               | 87            | 9,135                |
| <b>Total Retail and Food Services</b>                 | <b>54,918</b> | <b>7,206,255</b>     | <b>7,789</b>  | <b>1,020,864</b>     | <b>28,673</b> | <b>3,879,106</b>     | <b>22,446</b> | <b>2,620,911</b>     |
| <b>All Other Outlets</b>                              | <b>33,358</b> | <b>3,562,183</b>     | <b>3,222</b>  | <b>317,368</b>       | <b>12,753</b> | <b>1,567,104</b>     | <b>9,378</b>  | <b>1,243,797</b>     |
| <b>Total All Outlets</b>                              | <b>88,276</b> | <b>10,768,437</b>    | <b>11,011</b> | <b>1,338,232</b>     | <b>41,426</b> | <b>5,446,210</b>     | <b>31,824</b> | <b>3,864,707</b>     |
| <b>Historical Data</b>                                |               |                      |               |                      |               |                      |               |                      |
| Comparable data for total all outlets:                |               |                      |               |                      |               |                      |               |                      |
| 2004  | 102,042       | 11,846,061           | 11,037        | 1,456,114            | 42,180        | 5,818,529            | 35,593        | 4,586,861            |
| 2005  | 103,843       | 12,335,474           | 11,599        | 1,588,538            | 44,057        | 6,339,661            | 36,597        | 4,706,797            |
| 2006  | 104,182       | 13,109,892           | 11,665        | 1,705,682            | 44,261        | 7,190,512            | 35,892        | 4,897,206            |
| 2007  | 102,980       | 13,609,161           | 11,765        | 1,743,381            | 44,848        | 7,344,214            | 35,361        | 4,862,896            |
| 2008  | 99,067        | 13,061,269           | 12,031        | 1,615,759            | 46,834        | 6,608,575            | 35,636        | 4,604,586            |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                                      | SAN BERNARDINO |                      | SAN DIEGO     |                      | SAN FRANCISCO |                      | SAN JOAQUIN   |                      |
|---|----------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|   | Permits        | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions |
| <b>Retail and Food Services</b>                       |                |                      |               |                      |               |                      |               |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>2,244</b>   | <b>600,873</b>       | <b>2,733</b>  | <b>1,057,835</b>     | <b>224</b>    | <b>82,551</b>        | <b>644</b>    | <b>181,588</b>       |
| New Car Dealers                                       | 90             | 354,347              | 258           | 752,230              | 21            | 63,859               | 44            | 105,312              |
| Used Car Dealers                                      | 523            | 79,083               | 782           | 113,848              | 47            | 2,622                | 146           | 17,524               |
| Other Motor Vehicle Dealers                           | 238            | 61,845               | 375           | 72,096               | 25            | 4,033                | 70            | 23,311               |
| Auto. Parts, Accessories and Tire Stores              | 1,393          | 105,599              | 1,318         | 119,662              | 131           | 12,036               | 384           | 35,442               |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>810</b>     | <b>121,458</b>       | <b>1,478</b>  | <b>197,270</b>       | <b>580</b>    | <b>81,735</b>        | <b>216</b>    | <b>19,973</b>        |
| Furniture Stores                                      | 395            | 65,341               | 569           | 121,691              | 270           | 40,370               | 109           | 13,182               |
| Home Furnishings Stores                               | 415            | 56,117               | 909           | 75,579               | 310           | 41,365               | 107           | 6,791                |
| <b>Electronics and Appliance Stores</b>               | <b>808</b>     | <b>116,677</b>       | <b>1,760</b>  | <b>284,423</b>       | <b>484</b>    | <b>88,798</b>        | <b>231</b>    | <b>33,083</b>        |
| Appliance, T.V., and Other Electronics Stores         | 345            | 89,816               | 574           | 192,339              | 165           | 43,991               | 102           | 24,510               |
| Computer and Software Stores                          | 434            | 26,374               | 1,101         | 86,580               | 268           | 39,272               | 121           | 8,198                |
| Camera and Photographic Supplies Stores               | 29             | 487                  | 85            | 5,504                | 51            | 5,535                | 8             | 375                  |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>801</b>     | <b>273,640</b>       | <b>1,236</b>  | <b>459,394</b>       | <b>289</b>    | <b>79,304</b>        | <b>267</b>    | <b>96,209</b>        |
| Building Material and Supplies Dealers                | 570            | 262,797              | 791           | 428,801              | 226           | 76,539               | 183           | 88,709               |
| Lawn and Garden Equip. & Supplies Stores              | 231            | 10,843               | 445           | 30,593               | 63            | 2,765                | 84            | 7,499                |
| <b>Food and Beverage Stores</b>                       | <b>1,242</b>   | <b>255,937</b>       | <b>1,950</b>  | <b>449,453</b>       | <b>1,115</b>  | <b>141,077</b>       | <b>530</b>    | <b>80,240</b>        |
| Supermarkets and Other Grocery Stores                 | 507            | 194,795              | 748           | 329,289              | 656           | 108,354              | 244           | 64,972               |
| Convenience Stores                                    | 226            | 31,959               | 377           | 50,051               | 116           | 4,758                | 80            | 5,199                |
| Specialty Food Stores                                 | 255            | 5,180                | 409           | 9,366                | 203           | 4,320                | 117           | 1,788                |
| Beer, Wine, Liquor Stores                             | 254            | 24,003               | 416           | 60,747               | 140           | 23,645               | 89            | 8,282                |
| <b>Health and Personal Care Stores</b>                | <b>756</b>     | <b>99,605</b>        | <b>1,191</b>  | <b>168,944</b>       | <b>453</b>    | <b>83,225</b>        | <b>221</b>    | <b>26,360</b>        |
| Pharmacies and Drug Stores                            | 217            | 55,846               | 314           | 121,959              | 122           | #                    | 71            | 21,514               |
| Health and Personal Care Stores                       | 539            | 43,759               | 877           | 46,985               | 331           | 83,225 #             | 150           | 4,846                |
| <b>Gasoline Stations</b>                              | <b>639</b>     | <b>525,259</b>       | <b>841</b>    | <b>652,067</b>       | <b>130</b>    | <b>89,488</b>        | <b>229</b>    | <b>177,431</b>       |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>2,767</b>   | <b>245,128</b>       | <b>4,988</b>  | <b>530,955</b>       | <b>2,210</b>  | <b>290,457</b>       | <b>637</b>    | <b>53,707</b>        |
| Men's Clothing Stores                                 | 158            | 7,718                | 209           | 12,934               | 99            | 7,068                | 22            | 1,620                |
| Women's Clothing Stores                               | 416            | 36,024               | 759           | 77,856               | 464           | 53,985               | 80            | 6,503                |
| Family Clothing Stores, Accessories, and Others       | 1,551          | 141,336              | 2,687         | 326,059              | 937           | 167,633              | 383           | 33,854               |
| Shoe Stores   | 307            | 36,307               | 393           | 53,047               | 118           | 22,825               | 51            | 7,780                |
| Jewelry, Luggage, and Leather Goods Stores            | 335            | 23,743               | 940           | 61,058               | 592           | 38,946               | 101           | 3,950                |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>1,004</b>   | <b>119,706</b>       | <b>2,358</b>  | <b>234,428</b>       | <b>804</b>    | <b>87,828</b>        | <b>266</b>    | <b>33,141</b>        |
| Sporting Goods Stores                                 | 338            | 44,725               | 808           | 90,300               | 132           | 24,662               | 118           | 17,226               |
| Hobby, Toy and Musical Instrument Stores              | 319            | 42,712               | 516           | 75,649               | 138           | 14,676               | 75            | 9,220                |
| Book, Periodical, and Music Stores                    | 347            | 32,269               | 1,034         | 68,479               | 534           | 48,490               | 73            | 6,694                |
| <b>General Merchandise Stores</b>                     | <b>954</b>     | <b>576,983</b>       | <b>749</b>    | <b>922,930</b>       | <b>243</b>    | <b>139,381</b>       | <b>128</b>    | <b>192,257</b>       |
| <b>Miscellaneous Store Retailers</b>                  | <b>5,684</b>   | <b>319,437</b>       | <b>10,569</b> | <b>344,226</b>       | <b>3,912</b>  | <b>138,726</b>       | <b>1,392</b>  | <b>86,365</b>        |
| Florists  | 162            | 3,111                | 620           | 17,459               | 250           | 7,036                | 40            | 1,240                |
| Office Supplies and Stationery Stores                 | 98             | 168,735              | 167           | 68,211               | 49            | 26,068               | 30            | 52,414               |
| Gift, Novelty, and Souvenir Stores                    | 620            | 12,568               | 1,107         | 29,294               | 550           | 20,370               | 208           | 2,193                |
| Used Merchandise Stores                               | 857            | 4,786                | 1,285         | 19,534               | 273           | 6,474                | 224           | 3,140                |
| Other Miscellaneous Store Retailers                   | 3,947          | 130,237              | 7,390         | 209,727              | 2,790         | 78,777               | 890           | 27,378               |
| <b>Nonstore Retailers</b>                             | <b>8,697</b>   | <b>29,665</b>        | <b>14,280</b> | <b>37,108</b>        | <b>2,315</b>  | <b>8,947</b>         | <b>2,032</b>  | <b>11,417</b>        |
| <b>Food Services and Drinking Places</b>              | <b>3,832</b>   | <b>562,620</b>       | <b>7,462</b>  | <b>1,144,676</b>     | <b>4,121</b>  | <b>595,849</b>       | <b>1,342</b>  | <b>155,544</b>       |
| Full-Service Restaurants                              | 1,167          | 229,638              | 2,515         | 606,162              | 1,996         | 412,245              | 444           | 65,924               |
| Limited-Service Eating Places                         | 2,334          | 315,301              | 4,078         | 475,272              | 1,572         | 127,949              | 710           | 85,029               |
| Special Food Services                                 | 212            | 8,975                | 609           | 30,117               | 280           | 26,018               | 148           | 2,531                |
| Drinking Places (Alcoholic Beverages)                 | 119            | 8,707                | 260           | 33,125               | 273           | 29,637               | 40            | 2,060                |
| <b>Total Retail and Food Services</b>                 | <b>30,238</b>  | <b>3,846,988</b>     | <b>51,595</b> | <b>6,483,709</b>     | <b>16,880</b> | <b>1,907,365</b>     | <b>8,135</b>  | <b>1,147,313</b>     |
| <b>All Other Outlets</b>                              | <b>13,297</b>  | <b>1,838,354</b>     | <b>27,656</b> | <b>2,860,014</b>     | <b>9,382</b>  | <b>980,587</b>       | <b>4,052</b>  | <b>541,525</b>       |
| <b>Total All Outlets</b>                              | <b>43,535</b>  | <b>5,685,343</b>     | <b>79,251</b> | <b>9,343,723</b>     | <b>26,262</b> | <b>2,887,952</b>     | <b>12,187</b> | <b>1,688,838</b>     |
| <b>Historical Data</b>                                |                |                      |               |                      |               |                      |               |                      |
| Comparable data for total all outlets:                |                |                      |               |                      |               |                      |               |                      |
| 2004  | 46,745         | 5,823,646            | 87,463        | 10,287,490           | 30,045        | 2,785,354            | 13,388        | 1,924,650            |
| 2005  | 48,394         | 6,517,210            | 90,805        | 10,560,865           | 30,081        | 2,870,819            | 13,842        | 2,109,781            |
| 2006  | 48,256         | 7,405,609            | 91,738        | 11,092,889           | 29,747        | 3,110,329            | 13,506        | 2,175,751            |
| 2007  | 47,501         | 7,444,932            | 89,150        | 11,214,037           | 28,527        | 3,327,948            | 13,242        | 2,196,428            |
| 2008  | 49,421         | 6,881,449            | 87,450        | 11,006,966           | 28,522        | 3,486,701            | 13,451        | 2,065,818            |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                                      | SAN LUIS OBISPO |                      | SAN MATEO     |                      | SANTA BARBARA |                      | SANTA CLARA   |                      |
|---|-----------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|   | Permits         | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions |
| <b>Retail and Food Services</b>                       |                 |                      |               |                      |               |                      |               |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>285</b>      | <b>71,048</b>        | <b>433</b>    | <b>261,004</b>       | <b>286</b>    | <b>106,732</b>       | <b>1,046</b>  | <b>530,962</b>       |
| New Car Dealers                                       | 26              | 43,392               | 60            | 218,047              | 35            | 82,584               | 100           | 431,910              |
| Used Car Dealers                                      | 55              | 7,579                | 112           | 12,897               | 65            | 3,909                | 264           | 27,931               |
| Other Motor Vehicle Dealers                           | 59              | 9,036                | 31            | 5,121                | 44            | 5,561                | 115           | 17,946               |
| Auto. Parts, Accessories and Tire Stores              | 145             | 11,042               | 230           | 24,938               | 142           | 14,678               | 567           | 53,175               |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>159</b>      | <b>13,628</b>        | <b>405</b>    | <b>70,116</b>        | <b>231</b>    | <b>19,931</b>        | <b>746</b>    | <b>106,539</b>       |
| Furniture Stores                                      | 59              | 5,893                | 172           | 47,210               | 104           | 10,670               | 307           | 61,594               |
| Home Furnishings Stores                               | 100             | 7,735                | 233           | 22,906               | 127           | 9,261                | 439           | 44,945               |
| <b>Electronics and Appliance Stores</b>               | <b>140</b>      | <b>17,455</b>        | <b>377</b>    | <b>79,483</b>        | <b>163</b>    | <b>24,302</b>        | <b>1,328</b>  | <b>281,580</b>       |
| Appliance, T.V., and Other Electronics Stores         | 48              | 13,582 #             | 131           | 52,189               | 72            | 16,942 #             | 417           | 155,665              |
| Computer and Software Stores                          | 86              | 3,874                | 229           | 26,578               | 81            | 7,360                | 869           | 122,664              |
| Camera and Photographic Supplies Stores               | 6               | #                    | 17            | 716                  | 10            | #                    | 42            | 3,251                |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>252</b>      | <b>60,530</b>        | <b>330</b>    | <b>164,136</b>       | <b>246</b>    | <b>89,761</b>        | <b>618</b>    | <b>274,679</b>       |
| Building Material and Supplies Dealers                | 147             | 49,435               | 226           | 151,855              | 140           | 75,200               | 467           | 258,606              |
| Lawn and Garden Equip. & Supplies Stores              | 105             | 11,095               | 104           | 12,281               | 106           | 14,561               | 151           | 16,073               |
| <b>Food and Beverage Stores</b>                       | <b>258</b>      | <b>49,874</b>        | <b>493</b>    | <b>113,425</b>       | <b>375</b>    | <b>76,952</b>        | <b>1,172</b>  | <b>219,874</b>       |
| Supermarkets and Other Grocery Stores                 | 82              | 36,353               | 249           | 86,724               | 152           | 59,280               | 431           | 159,395              |
| Convenience Stores                                    | 30              | 4,558                | 64            | 6,497                | 54            | 7,583                | 213           | 20,684               |
| Specialty Food Stores                                 | 52              | 972                  | 92            | 1,949                | 68            | 613                  | 264           | 4,512                |
| Beer, Wine, Liquor Stores                             | 94              | 7,991                | 88            | 18,255               | 101           | 9,476                | 264           | 35,283               |
| <b>Health and Personal Care Stores</b>                | <b>99</b>       | <b>17,306</b>        | <b>265</b>    | <b>56,076</b>        | <b>163</b>    | <b>28,603</b>        | <b>613</b>    | <b>116,738</b>       |
| Pharmacies and Drug Stores                            | 33              | 14,583               | 64            | 43,907               | 57            | 22,823               | 194           | 83,962               |
| Health and Personal Care Stores                       | 66              | 2,723                | 201           | 12,169               | 106           | 5,780                | 419           | 32,776               |
| <b>Gasoline Stations</b>                              | <b>105</b>      | <b>63,199</b>        | <b>241</b>    | <b>153,788</b>       | <b>122</b>    | <b>83,109</b>        | <b>436</b>    | <b>353,821</b>       |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>366</b>      | <b>37,201</b>        | <b>991</b>    | <b>115,185</b>       | <b>561</b>    | <b>55,804</b>        | <b>2,304</b>  | <b>340,136</b>       |
| Men's Clothing Stores                                 | 14              | 1,489                | 36            | 3,075                | 23            | 690                  | 102           | 9,146                |
| Women's Clothing Stores                               | 70              | 5,532                | 183           | 16,943               | 116           | 11,274               | 453           | 50,559               |
| Family Clothing Stores, Accessories, and Others       | 211             | 24,323               | 424           | 72,991               | 263           | 33,752               | 1,079         | 198,491              |
| Shoe Stores   | 20              | 3,608                | 68            | 10,532               | 54            | 4,422                | 207           | 37,932               |
| Jewelry, Luggage, and Leather Goods Stores            | 51              | 2,248                | 280           | 11,644               | 105           | 5,666                | 463           | 44,008               |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>299</b>      | <b>21,772</b>        | <b>483</b>    | <b>55,330</b>        | <b>334</b>    | <b>29,760</b>        | <b>1,119</b>  | <b>143,360</b>       |
| Sporting Goods Stores                                 | 131             | 12,864               | 148           | 21,766               | 136           | 12,283               | 344           | 53,072               |
| Hobby, Toy and Musical Instrument Stores              | 59              | 4,755                | 129           | 21,190               | 55            | 7,847                | 300           | 47,129               |
| Book, Periodical, and Music Stores                    | 109             | 4,153                | 206           | 12,374               | 143           | 9,630                | 475           | 43,158               |
| <b>General Merchandise Stores</b>                     | <b>80</b>       | <b>70,446</b>        | <b>193</b>    | <b>203,527</b>       | <b>106</b>    | <b>99,058</b>        | <b>368</b>    | <b>470,581</b>       |
| <b>Miscellaneous Store Retailers</b>                  | <b>1,145</b>    | <b>30,276</b>        | <b>2,227</b>  | <b>107,668</b>       | <b>1,216</b>  | <b>46,460</b>        | <b>4,537</b>  | <b>147,218</b>       |
| Florists  | 43              | 912                  | 129           | 3,592                | 81            | #                    | 217           | 4,183                |
| Office Supplies and Stationery Stores                 | 20              | 7,916                | 34            | 39,969               | 18            | 8,478                | 79            | 31,851               |
| Gift, Novelty, and Souvenir Stores                    | 226             | 3,905                | 268           | 10,105               | 185           | 4,014                | 655           | 11,113               |
| Used Merchandise Stores                               | 132             | 1,774                | 231           | 3,892                | 141           | 3,214                | 320           | 6,225                |
| Other Miscellaneous Store Retailers                   | 724             | 15,769               | 1,565         | 50,111               | 791           | 30,754 #             | 3,266         | 93,846               |
| <b>Nonstore Retailers</b>                             | <b>2,223</b>    | <b>3,014</b>         | <b>2,598</b>  | <b>11,634</b>        | <b>2,877</b>  | <b>5,014</b>         | <b>7,530</b>  | <b>27,174</b>        |
| <b>Food Services and Drinking Places</b>              | <b>805</b>      | <b>102,622</b>       | <b>2,024</b>  | <b>291,400</b>       | <b>1,100</b>  | <b>153,943</b>       | <b>4,648</b>  | <b>658,022</b>       |
| Full-Service Restaurants                              | 383             | 60,489               | 855           | 170,120              | 469           | 83,590               | 1,700         | 349,600              |
| Limited-Service Eating Places                         | 346             | 37,204               | 864           | 99,121               | 487           | 64,211               | 2,169         | 257,908              |
| Special Food Services                                 | 47              | 2,405                | 259           | 18,173               | 94            | 1,979                | 656           | 37,463               |
| Drinking Places (Alcoholic Beverages)                 | 29              | 2,524                | 46            | 3,986                | 50            | 4,163                | 123           | 13,051               |
| <b>Total Retail and Food Services</b>                 | <b>6,216</b>    | <b>558,371</b>       | <b>11,060</b> | <b>1,682,772</b>     | <b>7,780</b>  | <b>819,427</b>       | <b>26,465</b> | <b>3,670,684</b>     |
| <b>All Other Outlets</b>                              | <b>3,145</b>    | <b>201,737</b>       | <b>7,618</b>  | <b>927,870</b>       | <b>4,449</b>  | <b>345,294</b>       | <b>16,789</b> | <b>2,538,388</b>     |
| <b>Total All Outlets</b>                              | <b>9,361</b>    | <b>760,109</b>       | <b>18,678</b> | <b>2,610,642</b>     | <b>12,229</b> | <b>1,164,721</b>     | <b>43,254</b> | <b>6,209,072</b>     |
| <b>Historical Data</b>                                |                 |                      |               |                      |               |                      |               |                      |
| Comparable data for total all outlets:                |                 |                      |               |                      |               |                      |               |                      |
| 2004  | 10,028          | 857,432              | 21,782        | 2,722,365            | 13,823        | 1,259,705            | 50,370        | 6,485,089            |
| 2005  | 10,155          | 843,746              | 21,772        | 2,794,404            | 13,786        | 1,296,434            | 50,592        | 6,603,620            |
| 2006  | 9,829           | 1,018,771            | 21,595        | 2,911,781            | 13,269        | 1,362,180            | 48,961        | 7,304,645            |
| 2007  | 9,842           | 997,165              | 20,689        | 3,091,402            | 13,323        | 1,392,983            | 48,528        | 7,811,325            |
| 2008  | 10,137          | 912,042              | 20,432        | 3,101,507            | 13,360        | 1,375,548            | 48,148        | 7,736,596            |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                                      | SANTA CRUZ   |                      | SHASTA       |                      | SOLANO       |                      | SONOMA        |                      |
|---|--------------|----------------------|--------------|----------------------|--------------|----------------------|---------------|----------------------|
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| <b>Retail and Food Services</b>                       |              |                      |              |                      |              |                      |               |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>203</b>   | <b>47,588</b>        | <b>238</b>   | <b>56,044</b>        | <b>309</b>   | <b>119,333</b>       | <b>408</b>    | <b>158,662</b>       |
| New Car Dealers                                       | 13           | 28,542               | 8            | 24,607               | 33           | 86,949               | 30            | 115,065              |
| Used Car Dealers                                      | 43           | 5,867                | 57           | 10,925               | 76           | 5,706                | 101           | 10,919               |
| Other Motor Vehicle Dealers                           | 41           | 4,306                | 51           | 8,177                | 48           | 10,440               | 62            | 9,343                |
| Auto. Parts, Accessories and Tire Stores              | 106          | 8,873                | 122          | 12,335               | 152          | 16,239               | 215           | 23,336               |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>133</b>   | <b>9,574</b>         | <b>66</b>    | <b>7,960</b>         | <b>139</b>   | <b>16,045</b>        | <b>258</b>    | <b>26,229</b>        |
| Furniture Stores                                      | 62           | 4,159                | 24           | 4,332                | 62           | 10,441               | 107           | 15,338               |
| Home Furnishings Stores                               | 71           | 5,415                | 42           | 3,628                | 77           | 5,604                | 151           | 10,892               |
| <b>Electronics and Appliance Stores</b>               | <b>165</b>   | <b>16,578</b>        | <b>110</b>   | <b>13,955</b>        | <b>135</b>   | <b>31,319</b>        | <b>214</b>    | <b>37,003</b>        |
| Appliance, T.V., and Other Electronics Stores         | 46           | 12,138               | 31           | 11,189 #             | 69           | 24,452 #             | 78            | 28,623               |
| Computer and Software Stores                          | 110          | 4,295                | 74           | 2,766                | 58           | 6,867                | 124           | 7,370                |
| Camera and Photographic Supplies Stores               | 9            | 145                  | 5            | #                    | 8            | #                    | 12            | 1,009                |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>190</b>   | <b>42,853</b>        | <b>166</b>   | <b>36,173</b>        | <b>144</b>   | <b>56,629</b>        | <b>357</b>    | <b>108,988</b>       |
| Building Material and Supplies Dealers                | 112          | 36,479               | 102          | 32,543               | 107          | 52,173               | 216           | 99,181               |
| Lawn and Garden Equip. & Supplies Stores              | 78           | 6,374                | 64           | 3,630                | 37           | 4,456                | 141           | 9,807                |
| <b>Food and Beverage Stores</b>                       | <b>222</b>   | <b>45,668</b>        | <b>107</b>   | <b>26,999</b>        | <b>242</b>   | <b>49,769</b>        | <b>497</b>    | <b>95,769</b>        |
| Supermarkets and Other Grocery Stores                 | 94           | 30,251               | 72           | 24,420               | 86           | 35,941               | 178           | 72,138               |
| Convenience Stores                                    | 30           | 3,802                | 10           | 664                  | 52           | 4,036                | 58            | 7,591                |
| Specialty Food Stores                                 | 46           | 2,312                | 11           | 71                   | 52           | 3,291                | 80            | 1,710                |
| Beer, Wine, Liquor Stores                             | 52           | 9,303                | 14           | 1,843                | 52           | 6,501                | 181           | 14,329               |
| <b>Health and Personal Care Stores</b>                | <b>100</b>   | <b>21,909</b>        | <b>71</b>    | <b>10,732</b>        | <b>116</b>   | <b>19,325</b>        | <b>164</b>    | <b>31,382</b>        |
| Pharmacies and Drug Stores                            | 34           | 19,650               | 30           | 6,981                | 22           | 12,001               | 43            | 26,070               |
| Health and Personal Care Stores                       | 66           | 2,259                | 41           | 3,750                | 94           | 7,324                | 121           | 5,312                |
| <b>Gasoline Stations</b>                              | <b>83</b>    | <b>45,615</b>        | <b>90</b>    | <b>48,183</b>        | <b>156</b>   | <b>98,340</b>        | <b>172</b>    | <b>98,979</b>        |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>426</b>   | <b>25,245</b>        | <b>155</b>   | <b>14,574</b>        | <b>425</b>   | <b>64,137</b>        | <b>542</b>    | <b>55,963</b>        |
| Men's Clothing Stores                                 | 16           | 876                  | 7            | 1,013                | 20           | 1,879                | 26            | 2,016                |
| Women's Clothing Stores                               | 81           | 3,674                | 19           | 1,586                | 64           | 6,797                | 103           | 12,310               |
| Family Clothing Stores, Accessories, and Others       | 207          | 14,826               | 73           | 8,559                | 222          | 38,840               | 246           | 28,271               |
| Shoe Stores   | 33           | 3,777                | 19           | 2,124                | 40           | 8,550                | 51            | 7,713                |
| Jewelry, Luggage, and Leather Goods Stores            | 89           | 2,091                | 37           | 1,293                | 79           | 8,071                | 116           | 5,652                |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>284</b>   | <b>17,987</b>        | <b>166</b>   | <b>12,081</b>        | <b>187</b>   | <b>19,301</b>        | <b>375</b>    | <b>35,854</b>        |
| Sporting Goods Stores                                 | 102          | 6,797                | 77           | 5,244                | 68           | 7,752                | 108           | 13,517               |
| Hobby, Toy and Musical Instrument Stores              | 59           | 5,723                | 35           | 3,204                | 47           | 6,944                | 85            | 9,910                |
| Book, Periodical, and Music Stores                    | 123          | 5,467                | 54           | 3,634                | 72           | 4,605                | 182           | 12,427               |
| <b>General Merchandise Stores</b>                     | <b>57</b>    | <b>48,936</b>        | <b>38</b>    | <b>69,768</b>        | <b>93</b>    | <b>130,723</b>       | <b>85</b>     | <b>137,511</b>       |
| <b>Miscellaneous Store Retailers</b>                  | <b>1,004</b> | <b>28,109</b>        | <b>681</b>   | <b>18,932</b>        | <b>990</b>   | <b>35,317</b>        | <b>1,944</b>  | <b>56,877</b>        |
| Florists  | 38           | 628                  | 22           | 412                  | 37           | 980                  | 62            | 1,144                |
| Office Supplies and Stationery Stores                 | 12           | 7,791                | 13           | 3,408                | 13           | 4,843                | 23            | 11,805               |
| Gift, Novelty, and Souvenir Stores                    | 171          | 2,681                | 78           | 1,434                | 101          | 1,583                | 232           | 3,398                |
| Used Merchandise Stores                               | 133          | 1,611                | 88           | 1,699                | 129          | 2,168                | 273           | 3,185                |
| Other Miscellaneous Store Retailers                   | 650          | 15,398               | 480          | 11,979               | 710          | 25,742               | 1,354         | 37,345               |
| <b>Nonstore Retailers</b>                             | <b>1,964</b> | <b>2,515</b>         | <b>990</b>   | <b>2,162</b>         | <b>1,448</b> | <b>4,269</b>         | <b>4,204</b>  | <b>11,601</b>        |
| <b>Food Services and Drinking Places</b>              | <b>696</b>   | <b>74,139</b>        | <b>463</b>   | <b>45,852</b>        | <b>834</b>   | <b>109,559</b>       | <b>1,242</b>  | <b>133,168</b>       |
| Full-Service Restaurants                              | 290          | 43,390               | 170          | 22,864               | 281          | 45,239               | 529           | 70,629               |
| Limited-Service Eating Places                         | 322          | 27,741               | 239          | 21,658               | 458          | 60,044               | 547           | 55,813               |
| Special Food Services                                 | 64           | 1,639                | 32           | 345                  | 61           | 2,405                | 126           | 2,305                |
| Drinking Places (Alcoholic Beverages)                 | 20           | 1,369                | 22           | 986                  | 34           | 1,871                | 40            | 4,421                |
| <b>Total Retail and Food Services</b>                 | <b>5,527</b> | <b>426,714</b>       | <b>3,341</b> | <b>363,415</b>       | <b>5,218</b> | <b>754,067</b>       | <b>10,462</b> | <b>987,987</b>       |
| <b>All Other Outlets</b>                              | <b>2,551</b> | <b>157,805</b>       | <b>1,932</b> | <b>141,750</b>       | <b>2,465</b> | <b>498,529</b>       | <b>6,037</b>  | <b>429,025</b>       |
| <b>Total All Outlets</b>                              | <b>8,078</b> | <b>584,519</b>       | <b>5,273</b> | <b>505,165</b>       | <b>7,683</b> | <b>1,252,596</b>     | <b>16,499</b> | <b>1,417,012</b>     |
| <b>Historical Data</b>                                |              |                      |              |                      |              |                      |               |                      |
| Comparable data for total all outlets:                |              |                      |              |                      |              |                      |               |                      |
| 2004  | 9,069        | 638,135              | 5,884        | 562,201              | 8,694        | 1,269,619            | 17,379        | 1,574,998            |
| 2005  | 9,097        | 664,660              | 5,993        | 601,780              | 8,793        | 1,332,729            | 17,702        | 1,652,230            |
| 2006  | 8,785        | 701,551              | 6,122        | 641,315              | 8,656        | 1,572,514            | 17,798        | 1,721,921            |
| 2007  | 8,668        | 730,674              | 6,059        | 651,781              | 8,650        | 1,476,023            | 17,762        | 1,804,718            |
| 2008  | 8,679        | 698,230              | 6,044        | 612,629              | 8,678        | 1,373,583            | 18,020        | 1,713,271            |

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                                      | STANISLAUS   |                      | TULARE       |                      | VENTURA       |                      | YOLO         |                      |
|---|--------------|----------------------|--------------|----------------------|---------------|----------------------|--------------|----------------------|
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| <b>Retail and Food Services</b>                       |              |                      |              |                      |               |                      |              |                      |
| <b>Motor Vehicle and Parts Dealers</b>                | <b>620</b>   | <b>145,735</b>       | <b>426</b>   | <b>94,723</b>        | <b>560</b>    | <b>306,652</b>       | <b>161</b>   | <b>51,418</b>        |
| New Car Dealers                                       | 49           | 75,606               | 38           | 59,721               | 64            | 247,863              | 12           | 33,867               |
| Used Car Dealers                                      | 186          | 35,993               | 92           | 9,217                | 102           | 12,055               | 34           | 2,484                |
| Other Motor Vehicle Dealers                           | 54           | 9,712                | 33           | 5,013                | 98            | 15,452               | 15           | 2,089                |
| Auto. Parts, Accessories and Tire Stores              | 331          | 24,423               | 263          | 20,772               | 296           | 31,282               | 100          | 12,978               |
| <b>Furniture &amp; Home Furnishings Stores</b>        | <b>201</b>   | <b>20,575</b>        | <b>138</b>   | <b>12,375</b>        | <b>337</b>    | <b>41,321</b>        | <b>44</b>    | <b>22,976</b>        |
| Furniture Stores                                      | 93           | 12,707               | 63           | 7,317                | 145           | 21,422               | 22           | 21,738               |
| Home Furnishings Stores                               | 108          | 7,868                | 75           | 5,058                | 192           | 19,898               | 22           | 1,238                |
| <b>Electronics and Appliance Stores</b>               | <b>213</b>   | <b>31,605</b>        | <b>142</b>   | <b>17,412</b>        | <b>348</b>    | <b>73,432</b>        | <b>72</b>    | <b>5,543</b>         |
| Appliance, T.V., and Other Electronics Stores         | 96           | 22,151 #             | 68           | 13,678 #             | 136           | 54,735               | 28           | 2,406 #              |
| Computer and Software Stores                          | 112          | 9,454                | 71           | 3,734                | 196           | 17,734               | 42           | 3,137                |
| Camera and Photographic Supplies Stores               | 5            | #                    | 3            | #                    | 16            | 963                  | 2            | #                    |
| <b>Bldg. Matrl. and Garden Equip. &amp; Supplies</b>  | <b>224</b>   | <b>93,169</b>        | <b>241</b>   | <b>69,326</b>        | <b>343</b>    | <b>133,594</b>       | <b>89</b>    | <b>36,462</b>        |
| Building Material and Supplies Dealers                | 139          | 79,890               | 114          | 54,232               | 230           | 119,601              | 59           | 32,589               |
| Lawn and Garden Equip. & Supplies Stores              | 85           | 13,279               | 127          | 15,094               | 113           | 13,993               | 30           | 3,872                |
| <b>Food and Beverage Stores</b>                       | <b>396</b>   | <b>66,468</b>        | <b>321</b>   | <b>47,914</b>        | <b>569</b>    | <b>118,590</b>       | <b>130</b>   | <b>32,329</b>        |
| Supermarkets and Other Grocery Stores                 | 196          | 49,459               | 205          | 42,920               | 232           | 91,644               | 71           | 27,368               |
| Convenience Stores                                    | 80           | 6,514                | 33           | 2,297                | 74            | 8,596                | 21           | 2,961                |
| Specialty Food Stores                                 | 62           | 587                  | 49           | 408                  | 120           | 2,617                | 16           | 243                  |
| Beer, Wine, Liquor Stores                             | 58           | 9,908                | 34           | 2,289                | 143           | 15,733               | 22           | 1,757                |
| <b>Health and Personal Care Stores</b>                | <b>193</b>   | <b>23,274</b>        | <b>119</b>   | <b>14,834</b>        | <b>294</b>    | <b>49,570</b>        | <b>63</b>    | <b>11,279</b>        |
| Pharmacies and Drug Stores                            | 53           | 18,595               | 47           | 11,945               | 93            | 33,997               | 21           | 7,186                |
| Health and Personal Care Stores                       | 140          | 4,679                | 72           | 2,890                | 201           | 15,574               | 42           | 4,093                |
| <b>Gasoline Stations</b>                              | <b>167</b>   | <b>103,977</b>       | <b>179</b>   | <b>80,984</b>        | <b>207</b>    | <b>163,212</b>       | <b>69</b>    | <b>52,517</b>        |
| <b>Clothing and Clothing Accessories Stores</b>       | <b>509</b>   | <b>51,480</b>        | <b>482</b>   | <b>35,421</b>        | <b>1,014</b>  | <b>139,801</b>       | <b>146</b>   | <b>8,468</b>         |
| Men's Clothing Stores                                 | 26           | 1,754                | 21           | 1,638                | 46            | 4,104                | 4            | 61                   |
| Women's Clothing Stores                               | 67           | 6,589                | 82           | 4,800                | 187           | 20,902               | 17           | 936                  |
| Family Clothing Stores, Accessories, and Others       | 256          | 28,929               | 271          | 21,127               | 517           | 81,802               | 88           | 5,722                |
| Shoe Stores   | 53           | 8,217                | 36           | 5,236                | 110           | 16,110               | 9            | 1,223                |
| Jewelry, Luggage, and Leather Goods Stores            | 107          | 5,992                | 72           | 2,620                | 154           | 16,884               | 28           | 527                  |
| <b>Sporting Goods, Hobby, Book &amp; Music Stores</b> | <b>239</b>   | <b>29,837</b>        | <b>177</b>   | <b>20,765</b>        | <b>530</b>    | <b>61,137</b>        | <b>123</b>   | <b>9,193</b>         |
| Sporting Goods Stores                                 | 102          | 8,955                | 53           | 8,697                | 198           | 22,452               | 43           | 4,140                |
| Hobby, Toy and Musical Instrument Stores              | 55           | 12,165               | 56           | 6,575                | 132           | 20,850               | 33           | 1,855                |
| Book, Periodical, and Music Stores                    | 82           | 8,718                | 68           | 5,493                | 200           | 17,836               | 47           | 3,198                |
| <b>General Merchandise Stores</b>                     | <b>108</b>   | <b>167,754</b>       | <b>125</b>   | <b>134,248</b>       | <b>266</b>    | <b>212,646</b>       | <b>39</b>    | <b>55,267</b>        |
| <b>Miscellaneous Store Retailers</b>                  | <b>1,081</b> | <b>44,014</b>        | <b>936</b>   | <b>37,349</b>        | <b>1,976</b>  | <b>62,661</b>        | <b>418</b>   | <b>17,204</b>        |
| Florists  | 56           | 1,211                | 32           | 911                  | 109           | 2,095                | 17           | 396                  |
| Office Supplies and Stationery Stores                 | 22           | 8,115                | 10           | 4,888                | 42            | 13,836               | 7            | 2,802                |
| Gift, Novelty, and Souvenir Stores                    | 183          | 3,269                | 125          | 1,577                | 233           | 5,354                | 59           | 463                  |
| Used Merchandise Stores                               | 123          | 1,031                | 212          | 1,320                | 188           | 3,565                | 50           | 939                  |
| Other Miscellaneous Store Retailers                   | 697          | 30,388               | 557          | 28,652               | 1,404         | 37,810               | 285          | 12,604               |
| <b>Nonstore Retailers</b>                             | <b>1,549</b> | <b>7,769</b>         | <b>1,463</b> | <b>3,718</b>         | <b>5,671</b>  | <b>19,263</b>        | <b>595</b>   | <b>3,879</b>         |
| <b>Food Services and Drinking Places</b>              | <b>1,042</b> | <b>128,213</b>       | <b>788</b>   | <b>86,045</b>        | <b>1,845</b>  | <b>251,402</b>       | <b>406</b>   | <b>48,496</b>        |
| Full-Service Restaurants                              | 365          | 55,099               | 278          | 32,597               | 668           | 121,154              | 154          | 22,902 #             |
| Limited-Service Eating Places                         | 552          | 68,582               | 435          | 51,699               | 995           | 123,249              | 218          | 24,994               |
| Special Food Services                                 | 88           | 1,700                | 53           | 868                  | 146           | 4,750                | 21           | #                    |
| Drinking Places (Alcoholic Beverages)                 | 37           | 2,832                | 22           | 880                  | 36            | 2,249                | 13           | 599                  |
| <b>Total Retail and Food Services</b>                 | <b>6,542</b> | <b>913,872</b>       | <b>5,537</b> | <b>655,115</b>       | <b>13,960</b> | <b>1,633,281</b>     | <b>2,355</b> | <b>355,031</b>       |
| <b>All Other Outlets</b>                              | <b>3,331</b> | <b>456,257</b>       | <b>2,597</b> | <b>305,979</b>       | <b>8,048</b>  | <b>647,304</b>       | <b>1,458</b> | <b>313,520</b>       |
| <b>Total All Outlets</b>                              | <b>9,873</b> | <b>1,370,129</b>     | <b>8,134</b> | <b>961,094</b>       | <b>22,008</b> | <b>2,280,585</b>     | <b>3,813</b> | <b>668,551</b>       |
| <b>Historical Data</b>                                |              |                      |              |                      |               |                      |              |                      |
| Comparable data for total all outlets:                |              |                      |              |                      |               |                      |              |                      |
| 2004  | 11,077       | 1,505,390            | 8,755        | 891,962              | 24,369        | 2,550,965            | 3,933        | 606,716              |
| 2005  | 11,197       | 1,590,083            | 8,924        | 961,797              | 24,347        | 2,633,881            | 4,076        | 678,773              |
| 2006  | 11,024       | 1,693,039            | 8,921        | 1,099,344            | 24,461        | 2,836,663            | 4,109        | 711,526              |
| 2007  | 10,873       | 1,717,742            | 8,940        | 1,150,387            | 24,047        | 2,924,699            | 4,099        | 742,734              |
| 2008  | 11,069       | 1,600,715            | 8,885        | 1,122,779            | 24,315        | 2,693,021            | 4,183        | 744,389              |

# 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, FIRST QUARTER 2009**  
(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          | #                    | 40           | 4,182                | 52           | 1,732                | 19           | 6,660                |
| Home Furnishings and Appliance Stores     | 2          | #                    | 47           | 2,185                | 51           | 2,666                | 6            | 244                  |
| Bldg. Matrl. and Garden Equip. & Supplies | --         | #                    | 44           | 11,059               | 44           | 4,415                | 30           | 2,485                |
| Food and Beverage Stores                  | 6          | 81                   | 39           | 5,836                | 42           | 6,772                | 22           | 2,156                |
| Gasoline Stations                         | 1          | #                    | 25           | 7,958                | 28           | 6,416                | 16           | 5,794                |
| Clothing & Clothing Accessories Stores    | 1          | #                    | 39           | 881                  | 45           | 673                  | 7            | 104                  |
| General Merchandise Stores                | --         | #                    | 15           | #                    | 11           | 1,017                | 3            | #                    |
| Food Services and Drinking Places         | 8          | 345                  | 116          | 7,540                | 112          | 6,078                | 56           | 4,611                |
| Other Retail Group                        | 23         | 1,023 #              | 617          | 18,467 #             | 640          | 6,994                | 130          | 3,654 #              |
| <b>Total Retail and Food Services</b>     | <b>43</b>  | <b>1,449</b>         | <b>982</b>   | <b>58,109</b>        | <b>1,025</b> | <b>36,763</b>        | <b>289</b>   | <b>25,709</b>        |
| All Other Outlets                         | 28         | 4,982                | 423          | 34,592               | 474          | 19,088               | 185          | 153,886              |
| <b>Totals All Outlets</b>                 | <b>71</b>  | <b>6,431</b>         | <b>1,405</b> | <b>92,701</b>        | <b>1,499</b> | <b>55,851</b>        | <b>474</b>   | <b>179,595</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           | 16         | 1,629                | 37           | 5,883                | 24           | 5,026                | 68           | 8,513                |
| Home Furnishings and Appliance Stores     | 13         | 516                  | 10           | 377                  | 15           | 993                  | 51           | 3,449                |
| Bldg. Matrl. and Garden Equip. & Supplies | 19         | 5,431                | 31           | 2,336                | 23           | 3,616                | 57           | 8,530                |
| Food and Beverage Stores                  | 26         | 4,787                | 27           | 2,869                | 19           | 4,209                | 61           | 11,080               |
| Gasoline Stations                         | 7          | 3,699                | 17           | 7,259                | 28           | 13,436               | 15           | 8,197                |
| Clothing & Clothing Accessories Stores    | 14         | 363                  | 6            | 115                  | 16           | 400                  | 42           | 698                  |
| General Merchandise Stores                | 9          | #                    | 8            | #                    | 10           | 4,852                | 13           | 14,847               |
| Food Services and Drinking Places         | 60         | 4,469                | 57           | 4,359                | 64           | 6,269                | 143          | 9,391                |
| Other Retail Group                        | 204        | 10,479 #             | 222          | 8,765 #              | 265          | 5,060                | 731          | 7,983                |
| <b>Total Retail and Food Services</b>     | <b>368</b> | <b>31,374</b>        | <b>415</b>   | <b>31,962</b>        | <b>464</b>   | <b>43,861</b>        | <b>1,181</b> | <b>72,686</b>        |
| All Other Outlets                         | 193        | 12,422               | 231          | 25,339               | 226          | 20,950               | 539          | 31,417               |
| <b>Totals All Outlets</b>                 | <b>561</b> | <b>43,796</b>        | <b>646</b>   | <b>57,301</b>        | <b>690</b>   | <b>64,811</b>        | <b>1,720</b> | <b>104,103</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           | 22         | 4,617                | 160          | 29,716               | 22           | 718                  | 10           | 1,230                |
| Home Furnishings and Appliance Stores     | 18         | 2,022                | 80           | 4,462                | 9            | 294                  | 6            | 269                  |
| Bldg. Matrl. and Garden Equip. & Supplies | 30         | 2,481                | 83           | 20,902               | 19           | 1,736                | 15           | 928                  |
| Food and Beverage Stores                  | 20         | 1,959                | 110          | 20,812               | 31           | 2,695                | 13           | 944                  |
| Gasoline Stations                         | 19         | 5,127                | 58           | 36,023               | 11           | 1,368                | 4            | 1,387                |
| Clothing & Clothing Accessories Stores    | 15         | 479                  | 137          | 3,038                | 18           | 218                  | 4            | 85                   |
| General Merchandise Stores                | 6          | #                    | 36           | #                    | 2            | #                    | 1            | #                    |
| Food Services and Drinking Places         | 49         | 3,944                | 243          | 20,255               | 40           | 1,759                | 33           | 1,009                |
| Other Retail Group                        | 187        | 10,931 #             | 1,011        | 34,202 #             | 292          | 2,447 #              | 97           | 1,551 #              |
| <b>Total Retail and Food Services</b>     | <b>366</b> | <b>31,560</b>        | <b>1,918</b> | <b>169,410</b>       | <b>444</b>   | <b>11,236</b>        | <b>183</b>   | <b>7,402</b>         |
| All Other Outlets                         | 228        | 15,831               | 893          | 88,925               | 227          | 13,827               | 118          | 6,941                |
| <b>Totals All Outlets</b>                 | <b>594</b> | <b>47,391</b>        | <b>2,811</b> | <b>258,335</b>       | <b>671</b>   | <b>25,063</b>        | <b>301</b>   | <b>14,343</b>        |
| Type of business                          | MONO       |                      | PLUMAS       |                      | SAN BENITO   |                      | SIERRA       |                      |
|   | Permits    | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |            |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 11         | 431                  | 25           | 1,674                | 55           | 8,296                | 2            | #                    |
| Home Furnishings and Appliance Stores     | 15         | 429                  | 30           | 555                  | 37           | 3,044                | 3            | #                    |
| Bldg. Matrl. and Garden Equip. & Supplies | 18         | 1,907                | 49           | 2,796                | 35           | 4,766                | 9            | 481                  |
| Food and Beverage Stores                  | 22         | 3,808                | 23           | 3,760                | 39           | 6,632                | 4            | 194                  |
| Gasoline Stations                         | 14         | 3,198                | 21           | 3,410                | 15           | 7,119                | 5            | 412                  |
| Clothing & Clothing Accessories Stores    | 29         | 3,015                | 18           | 234                  | 45           | 599                  | 1            | #                    |
| General Merchandise Stores                | 8          | 351                  | 8            | 400                  | 9            | 7,892                | 5            | 36                   |
| Food Services and Drinking Places         | 87         | 12,769               | 103          | 2,385                | 113          | 8,911                | 18           | 279                  |
| Other Retail Group                        | 204        | 8,927                | 384          | 3,132                | 454          | 7,943                | 39           | 382 #                |
| <b>Total Retail and Food Services</b>     | <b>408</b> | <b>34,835</b>        | <b>661</b>   | <b>18,346</b>        | <b>802</b>   | <b>55,202</b>        | <b>86</b>    | <b>1,784</b>         |
| All Other Outlets                         | 194        | 18,882               | 299          | 13,216               | 405          | 31,851               | 34           | 1,831                |
| <b>Totals All Outlets</b>                 | <b>602</b> | <b>53,718</b>        | <b>960</b>   | <b>31,561</b>        | <b>1,207</b> | <b>87,053</b>        | <b>120</b>   | <b>3,615</b>         |

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

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | SISKIYOU     |                      | SUTTER       |                      | TEHAMA       |                      | TRINITY    |                      |
|---|--------------|----------------------|--------------|----------------------|--------------|----------------------|------------|----------------------|
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits    | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |            |                      |
| Motor Vehicle and Parts Dealers           | 49           | 5,490                | 112          | 30,754               | 67           | 22,721               | 14         | 348                  |
| Home Furnishings and Appliance Stores     | 58           | 2,128                | 77           | 7,651                | 39           | 1,799                | 7          | 134                  |
| Bldg. Matrl. and Garden Equip. & Supplies | 87           | 5,296                | 57           | 25,332               | 56           | 8,447                | 13         | 1,157                |
| Food and Beverage Stores                  | 46           | 6,181                | 72           | 12,484               | 45           | 7,026                | 19         | 673                  |
| Gasoline Stations                         | 37           | 14,867               | 41           | 17,141               | 30           | 30,376               | 17         | 2,625                |
| Clothing & Clothing Accessories Stores    | 34           | 643                  | 98           | 8,702                | 17           | 447                  | 11         | 156                  |
| General Merchandise Stores                | 9            | #                    | 21           | 43,521               | 10           | #                    | 2          | #                    |
| Food Services and Drinking Places         | 151          | 8,273                | 170          | 21,382               | 117          | 9,029                | 39         | 1,333                |
| Other Retail Group                        | 665          | 14,565 #             | 615          | 20,840               | 570          | 17,422 #             | 238        | 2,045 #              |
| Total Retail and Food Services            | <b>1,136</b> | <b>57,443</b>        | <b>1,263</b> | <b>187,806</b>       | <b>951</b>   | <b>97,266</b>        | <b>360</b> | <b>8,470</b>         |
| All Other Outlets                         | 617          | 32,734               | 639          | 71,842               | 461          | 25,928               | 160        | 4,586                |
| Totals All Outlets                        | <b>1,753</b> | <b>90,177</b>        | <b>1,902</b> | <b>259,648</b>       | <b>1,412</b> | <b>123,194</b>       | <b>520</b> | <b>13,056</b>        |
|   |              |                      |              |                      |              |                      |            |                      |
| Type of business                          | TUOLUMNE     |                      | YUBA         |                      |              |                      |            |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions |              |                      |            |                      |
| Retail and Food Services                  |              |                      |              |                      |              |                      |            |                      |
| Motor Vehicle and Parts Dealers           | 61           | 8,351                | 60           | 7,647                |              |                      |            |                      |
| Home Furnishings and Appliance Stores     | 67           | 2,902                | 37           | 1,730                |              |                      |            |                      |
| Bldg. Matrl. and Garden Equip. & Supplies | 48           | 7,696                | 47           | 3,279                |              |                      |            |                      |
| Food and Beverage Stores                  | 37           | 7,932                | 52           | 5,106                |              |                      |            |                      |
| Gasoline Stations                         | 30           | 11,355               | 29           | 12,948               |              |                      |            |                      |
| Clothing & Clothing Accessories Stores    | 84           | 3,201                | 46           | 440                  |              |                      |            |                      |
| General Merchandise Stores                | 16           | #                    | 14           | #                    |              |                      |            |                      |
| Food Services and Drinking Places         | 140          | 11,332               | 120          | 8,381                |              |                      |            |                      |
| Other Retail Group                        | 827          | 31,064 #             | 468          | 18,782 #             |              |                      |            |                      |
| Total Retail and Food Services            | <b>1,310</b> | <b>83,832</b>        | <b>873</b>   | <b>58,314</b>        |              |                      |            |                      |
| All Other Outlets                         | 636          | 37,014               | 373          | 36,221               |              |                      |            |                      |
| Totals All Outlets                        | <b>1,946</b> | <b>120,846</b>       | <b>1,246</b> | <b>94,535</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, FIRST QUARTER 2009**

(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 |
| Retail and Food Services                  |               |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 13            | 731                  | 53           | 4,453                | 71           | 81,391               | 22           | 1,302                |
| Home Furnishings and Appliance Stores     | 54            | 9,972                | 79           | 11,188               | 65           | 1,908                | 76           | 10,019               |
| Bldg. Matrl. and Garden Equip. & Supplies | 20            | 4,670                | 29           | 3,554                | 10           | #                    | 8            | #                    |
| Food and Beverage Stores                  | 17            | 3,209                | 61           | 13,027               | 43           | 7,598                | 11           | 4,304                |
| Gasoline Stations                         | 13            | 10,879               | 11           | 8,909                | 14           | 16,696               | 11           | 8,642                |
| Clothing & Clothing Accessories Stores    | 39            | 892                  | 84           | 5,001                | 76           | 3,588                | 62           | #                    |
| General Merchandise Stores                | 17            | 28                   | 14           | #                    | 42           | 44,187               | 16           | #                    |
| Food Services and Drinking Places         | 60            | 12,205               | 219          | 21,204               | 203          | 31,755               | 67           | 10,976               |
| Other Retail Group                        | 298           | 7,381                | 786          | 17,668 #             | 481          | 31,770 #             | 393          | 31,458 #             |
| <b>Total Retail and Food Services</b>     | <b>531</b>    | <b>49,967</b>        | <b>1,336</b> | <b>85,004</b>        | <b>1,005</b> | <b>218,893</b>       | <b>666</b>   | <b>66,701</b>        |
| All Other Outlets                         | 334           | 10,048               | 591          | 48,341               | 575          | 33,885               | 361          | 11,035               |
| <b>Totals All Outlets</b>                 | <b>865</b>    | <b>60,015</b>        | <b>1,927</b> | <b>133,346</b>       | <b>1,580</b> | <b>252,779</b>       | <b>1,027</b> | <b>77,737</b>        |
| Type of business                          | ANAHEIM       |                      | ANTIOCH      |                      | APPLE VALLEY |                      | ARCADIA      |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 373           | 93,153               | 53           | 29,363               | 36           | 2,645                | 34           | #                    |
| Home Furnishings and Appliance Stores     | 336           | 44,756               | 47           | 3,399                | 40           | 4,779                | 73           | 1,784                |
| Bldg. Matrl. and Garden Equip. & Supplies | 163           | 77,868               | 21           | 15,881               | 21           | 14,967               | 15           | 1,874                |
| Food and Beverage Stores                  | 239           | 34,846               | 50           | 11,359               | 33           | 9,408                | 44           | 8,652                |
| Gasoline Stations                         | 85            | 72,050               | 30           | 15,493               | 14           | 12,378               | 13           | 12,241               |
| Clothing & Clothing Accessories Stores    | 349           | 20,988               | 97           | 7,468                | 40           | 1,105                | 172          | 36,059               |
| General Merchandise Stores                | 81            | 37,687               | 26           | 47,848               | 16           | 25,163               | 52           | 16,799               |
| Food Services and Drinking Places         | 801           | 144,110              | 167          | 23,284               | 101          | 15,826               | 188          | 30,948               |
| Other Retail Group                        | 1,904         | 69,486               | 505          | 15,177               | 413          | 7,674                | 552          | 35,799 #             |
| <b>Total Retail and Food Services</b>     | <b>4,331</b>  | <b>594,944</b>       | <b>996</b>   | <b>169,272</b>       | <b>714</b>   | <b>93,945</b>        | <b>1,143</b> | <b>144,155</b>       |
| All Other Outlets                         | 3,542         | 494,037              | 405          | 20,905               | 273          | 5,904                | 634          | 26,619               |
| <b>Totals All Outlets</b>                 | <b>7,873</b>  | <b>1,088,981</b>     | <b>1,401</b> | <b>190,177</b>       | <b>987</b>   | <b>99,849</b>        | <b>1,777</b> | <b>170,774</b>       |
| Type of business                          | ARROYO GRANDE |                      | ATASCADERO   |                      | AUBURN       |                      | AZUSA        |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 17            | 4,543                | 42           | 4,020                | 26           | 6,287                | 43           | 2,665                |
| Home Furnishings and Appliance Stores     | 28            | 2,125                | 26           | 2,160                | 23           | 870                  | 31           | 808                  |
| Bldg. Matrl. and Garden Equip. & Supplies | 15            | 4,419                | 32           | 12,783               | 17           | 2,337                | 13           | 429                  |
| Food and Beverage Stores                  | 18            | 4,339                | 19           | 7,669                | 17           | 3,643                | 41           | 3,897                |
| Gasoline Stations                         | 8             | 7,012                | 13           | 6,133                | 11           | #                    | 14           | 11,125               |
| Clothing & Clothing Accessories Stores    | 30            | 2,390                | 20           | 657                  | 37           | 1,075                | 41           | 2,609                |
| General Merchandise Stores                | 6             | #                    | 6            | #                    | 4            | #                    | 25           | #                    |
| Food Services and Drinking Places         | 57            | 7,259                | 72           | 7,065                | 64           | 5,885                | 109          | 10,043               |
| Other Retail Group                        | 285           | 19,034 #             | 369          | 9,053 #              | 317          | 31,526 #             | 239          | 31,668 #             |
| <b>Total Retail and Food Services</b>     | <b>464</b>    | <b>51,121</b>        | <b>599</b>   | <b>49,539</b>        | <b>516</b>   | <b>51,622</b>        | <b>556</b>   | <b>63,246</b>        |
| All Other Outlets                         | 195           | 5,781                | 290          | 7,272                | 264          | 10,723               | 392          | 18,508               |
| <b>Totals All Outlets</b>                 | <b>659</b>    | <b>56,902</b>        | <b>889</b>   | <b>56,811</b>        | <b>780</b>   | <b>62,345</b>        | <b>948</b>   | <b>81,754</b>        |
| Type of business                          | BAKERSFIELD   |                      | BALDWIN PARK |                      | BARSTOW      |                      | BEAUMONT     |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 346           | 162,773              | 47           | 6,249                | 39           | 5,939                | 30           | 5,082                |
| Home Furnishings and Appliance Stores     | 277           | 46,379               | 44           | 1,145                | 15           | 1,173                | 21           | 4,803                |
| Bldg. Matrl. and Garden Equip. & Supplies | 116           | 71,508               | 27           | 13,135               | 6            | 5,213                | 14           | #                    |
| Food and Beverage Stores                  | 227           | 48,766               | 48           | 5,913                | 30           | 5,464                | 22           | 4,630                |
| Gasoline Stations                         | 116           | 81,895               | 15           | 11,503               | 29           | 39,049               | 6            | 4,203                |
| Clothing & Clothing Accessories Stores    | 429           | 49,427               | 50           | 1,588                | 58           | 17,147               | 31           | #                    |
| General Merchandise Stores                | 91            | 175,099              | 35           | 23,930               | 7            | #                    | 14           | #                    |
| Food Services and Drinking Places         | 738           | 123,541              | 116          | 15,975               | 105          | 16,000               | 52           | 7,258                |
| Other Retail Group                        | 1,882         | 86,201               | 206          | 10,866               | 123          | 14,214 #             | 317          | 29,179 #             |
| <b>Total Retail and Food Services</b>     | <b>4,222</b>  | <b>845,589</b>       | <b>588</b>   | <b>90,305</b>        | <b>412</b>   | <b>104,199</b>       | <b>507</b>   | <b>55,156</b>        |
| All Other Outlets                         | 2,159         | 248,087              | 451          | 18,584               | 140          | 11,629               | 128          | 6,812                |
| <b>Totals All Outlets</b>                 | <b>6,381</b>  | <b>1,093,676</b>     | <b>1,039</b> | <b>108,889</b>       | <b>552</b>   | <b>115,829</b>       | <b>635</b>   | <b>61,968</b>        |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | BELLFLOWER   |                      | BERKELEY     |                      | BEVERLY HILLS |                      | BIG BEAR LAKE |                      |
|---|--------------|----------------------|--------------|----------------------|---------------|----------------------|---------------|----------------------|
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 99           | 14,928               | 42           | 24,159               | 19            | 59,037               | 13            | 726                  |
| Home Furnishings and Appliance Stores     | 58           | 1,878                | 146          | 16,812               | 85            | 9,362                | 20            | 1,037                |
| Bldg. Matrl. and Garden Equip. & Supplies | 17           | 1,544                | 53           | 18,951               | 13            | 1,519                | 9             | 2,982                |
| Food and Beverage Stores                  | 53           | 7,006                | 111          | 18,435               | 24            | 4,348                | 17            | 5,205                |
| Gasoline Stations                         | 21           | 15,636               | 28           | 12,822               | 7             | 5,095                | 7             | 3,610                |
| Clothing & Clothing Accessories Stores    | 52           | 1,365                | 246          | 11,712               | 401           | 121,785              | 34            | 1,283                |
| General Merchandise Stores                | 25           | 4,903                | 45           | 2,028                | 29            | 52,633               | 7             | #                    |
| Food Services and Drinking Places         | 151          | 13,018               | 487          | 54,924               | 209           | 64,197               | 70            | 14,873               |
| Other Retail Group                        | 391          | 6,435                | 1,782        | 73,008               | 887           | 36,966               | 208           | 7,372 #              |
| Total Retail and Food Services            | <b>867</b>   | <b>66,712</b>        | <b>2,940</b> | <b>232,850</b>       | <b>1,674</b>  | <b>354,942</b>       | <b>385</b>    | <b>37,088</b>        |
| All Other Outlets                         | 406          | 21,544               | 1,238        | 71,747               | 894           | 94,889               | 126           | 2,660                |
| Totals All Outlets                        | <b>1,273</b> | <b>88,257</b>        | <b>4,178</b> | <b>304,598</b>       | <b>2,568</b>  | <b>449,831</b>       | <b>511</b>    | <b>39,748</b>        |
| Type of business                          | BREA         |                      | BRENTWOOD    |                      | BUENA PARK    |                      | BURBANK       |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 62           | 5,636                | 35           | 8,944                | 50            | 97,052               | 88            | 31,386               |
| Home Furnishings and Appliance Stores     | 90           | 13,205               | 47           | 7,889                | 77            | 110,501              | 194           | 89,788               |
| Bldg. Matrl. and Garden Equip. & Supplies | 20           | 27,606               | 21           | 10,567               | 26            | #                    | 47            | 36,081               |
| Food and Beverage Stores                  | 29           | 7,504                | 23           | 9,183                | 52            | 9,406                | 89            | 22,615               |
| Gasoline Stations                         | 11           | 12,937               | 19           | 13,659               | 19            | 11,395               | 33            | 26,864               |
| Clothing & Clothing Accessories Stores    | 177          | 51,983               | 67           | 8,045                | 92            | 8,000                | 232           | 20,317               |
| General Merchandise Stores                | 25           | 35,444               | 5            | #                    | 32            | 34,743               | 62            | 66,644               |
| Food Services and Drinking Places         | 154          | 38,935               | 109          | 15,205               | 195           | 33,751               | 371           | 72,564               |
| Other Retail Group                        | 437          | 31,609               | 308          | 12,666 #             | 502           | 22,273 #             | 1,003         | 74,076               |
| Total Retail and Food Services            | <b>1,005</b> | <b>224,859</b>       | <b>634</b>   | <b>86,159</b>        | <b>1,045</b>  | <b>327,123</b>       | <b>2,119</b>  | <b>440,337</b>       |
| All Other Outlets                         | 848          | 90,419               | 271          | 10,797               | 704           | 73,001               | 1,579         | 142,064              |
| Totals All Outlets                        | <b>1,853</b> | <b>315,278</b>       | <b>905</b>   | <b>96,955</b>        | <b>1,749</b>  | <b>400,123</b>       | <b>3,698</b>  | <b>582,401</b>       |
| Type of business                          | BURLINGAME   |                      | CALABASAS    |                      | CALEXICO      |                      | CAMARILLO     |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 37           | 50,761               | 9            | 30,160               | 54            | 7,338                | 39            | 12,859               |
| Home Furnishings and Appliance Stores     | 59           | 4,058                | 26           | 4,792                | 48            | 880                  | 68            | 6,340                |
| Bldg. Matrl. and Garden Equip. & Supplies | 22           | 3,102                | 4            | #                    | 29            | 592                  | 26            | 16,021               |
| Food and Beverage Stores                  | 33           | 4,427                | 10           | 6,101                | 24            | 3,446                | 50            | 10,518               |
| Gasoline Stations                         | 13           | 5,548                | 7            | 5,634                | 16            | 11,007               | 21            | 17,858               |
| Clothing & Clothing Accessories Stores    | 104          | 9,941                | 72           | 3,653                | 228           | 7,302                | 136           | 49,176               |
| General Merchandise Stores                | 10           | #                    | 7            | #                    | 37            | #                    | 21            | 14,919               |
| Food Services and Drinking Places         | 133          | 22,638               | 49           | 9,252                | 70            | 10,646               | 164           | 26,890               |
| Other Retail Group                        | 332          | 11,630 #             | 241          | 7,688 #              | 744           | 29,385 #             | 656           | 16,306               |
| Total Retail and Food Services            | <b>743</b>   | <b>112,105</b>       | <b>425</b>   | <b>67,281</b>        | <b>1,250</b>  | <b>70,595</b>        | <b>1,181</b>  | <b>170,886</b>       |
| All Other Outlets                         | 649          | 49,540               | 301          | 60,129               | 237           | 3,541                | 922           | 52,757               |
| Totals All Outlets                        | <b>1,392</b> | <b>161,646</b>       | <b>726</b>   | <b>127,410</b>       | <b>1,487</b>  | <b>74,136</b>        | <b>2,103</b>  | <b>223,643</b>       |
| Type of business                          | CAMPBELL     |                      | CAPITOLA     |                      | CARLSBAD      |                      | CARSON        |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 57           | 5,372                | 10           | #                    | 50            | 118,008              | 87            | 42,339               |
| Home Furnishings and Appliance Stores     | 70           | 21,120               | 23           | 3,372                | 148           | 13,378               | 60            | #                    |
| Bldg. Matrl. and Garden Equip. & Supplies | 34           | 24,630               | 4            | 3,673                | 32            | 3,275                | 36            | 15,863               |
| Food and Beverage Stores                  | 31           | 8,319                | 17           | 6,301                | 48            | 17,583               | 59            | 10,394               |
| Gasoline Stations                         | 18           | 12,128               | 7            | 4,168                | 27            | 21,694               | 38            | 19,974               |
| Clothing & Clothing Accessories Stores    | 64           | 8,410                | 88           | 9,439                | 288           | 56,401               | 116           | 4,460                |
| General Merchandise Stores                | 11           | 4,360                | 7            | 10,573               | 16            | 44,882               | 48            | 29,778               |
| Food Services and Drinking Places         | 143          | 25,366               | 83           | 10,339               | 212           | 43,120               | 219           | 26,929               |
| Other Retail Group                        | 437          | 16,133               | 200          | 21,531 #             | 1,421         | 26,487               | 549           | 71,031 #             |
| Total Retail and Food Services            | <b>865</b>   | <b>125,839</b>       | <b>439</b>   | <b>69,397</b>        | <b>2,242</b>  | <b>344,829</b>       | <b>1,212</b>  | <b>220,768</b>       |
| All Other Outlets                         | 761          | 40,517               | 131          | 6,978                | 1,365         | 124,503              | 985           | 133,039              |
| Totals All Outlets                        | <b>1,626</b> | <b>166,355</b>       | <b>570</b>   | <b>76,375</b>        | <b>3,607</b>  | <b>469,331</b>       | <b>2,197</b>  | <b>353,807</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | CATHEDRAL CITY |                      | CERES        |                      | CERRITOS     |                      | CHICO          |                      |
|---|----------------|----------------------|--------------|----------------------|--------------|----------------------|----------------|----------------------|
|   | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |                |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 57             | 51,892               | 39           | 5,837                | 36           | 148,931              | 98             | 31,329               |
| Home Furnishings and Appliance Stores     | 51             | 4,307                | 26           | 655                  | 77           | 21,165               | 120            | 21,047               |
| Bldg. Matrl. and Garden Equip. & Supplies | 15             | 1,643                | 13           | 9,873                | 19           | #                    | 55             | 24,917               |
| Food and Beverage Stores                  | 37             | 9,836                | 30           | 5,339                | 23           | 3,056                | 60             | 19,173               |
| Gasoline Stations                         | 13             | 14,320               | 18           | 12,202               | 11           | 6,761                | 36             | 20,506               |
| Clothing & Clothing Accessories Stores    | 40             | 2,276                | 31           | 1,052                | 137          | 42,523               | 150            | 16,584               |
| General Merchandise Stores                | 7              | 7,868                | 7            | #                    | 29           | 41,104               | 25             | 55,917               |
| Food Services and Drinking Places         | 118            | 15,012               | 79           | 10,029               | 152          | 29,023               | 303            | 38,496               |
| Other Retail Group                        | 302            | 7,581                | 204          | 25,615 #             | 434          | 34,582 #             | 852            | 37,023               |
| <b>Total Retail and Food Services</b>     | <b>640</b>     | <b>114,735</b>       | <b>447</b>   | <b>70,603</b>        | <b>918</b>   | <b>327,144</b>       | <b>1,699</b>   | <b>264,992</b>       |
| All Other Outlets                         | 329            | 24,128               | 198          | 19,245               | 671          | 83,991               | 807            | 52,460               |
| <b>Totals All Outlets</b>                 | <b>969</b>     | <b>138,863</b>       | <b>645</b>   | <b>89,848</b>        | <b>1,589</b> | <b>411,135</b>       | <b>2,506</b>   | <b>317,452</b>       |
| Type of business                          | CHINO          |                      | CHINO HILLS  |                      | CHULA VISTA  |                      | CITRUS HEIGHTS |                      |
|   | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |                |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 79             | 15,888               | 30           | 2,790                | 174          | 50,595               | 50             | 11,665               |
| Home Furnishings and Appliance Stores     | 97             | 6,061                | 57           | 8,518                | 201          | 33,903               | 82             | 13,641               |
| Bldg. Matrl. and Garden Equip. & Supplies | 50             | 7,951                | 17           | #                    | 67           | 23,235               | 16             | 13,712               |
| Food and Beverage Stores                  | 50             | 9,532                | 32           | 10,735               | 123          | 27,241               | 51             | 10,464               |
| Gasoline Stations                         | 23             | 18,173               | 12           | 12,933               | 53           | 45,872               | 21             | 12,145               |
| Clothing & Clothing Accessories Stores    | 88             | 22,976               | 90           | 7,344                | 314          | 25,837               | 118            | 15,675               |
| General Merchandise Stores                | 39             | 45,461               | 41           | 23,041               | 82           | 132,367              | 27             | 64,125               |
| Food Services and Drinking Places         | 167            | 25,786               | 130          | 22,440               | 438          | 70,760               | 182            | 26,698               |
| Other Retail Group                        | 511            | 35,008               | 368          | 17,877 #             | 1,062        | 47,325               | 693            | 24,447               |
| <b>Total Retail and Food Services</b>     | <b>1,104</b>   | <b>186,836</b>       | <b>777</b>   | <b>105,678</b>       | <b>2,514</b> | <b>457,134</b>       | <b>1,240</b>   | <b>192,573</b>       |
| All Other Outlets                         | 1,098          | 137,643              | 322          | 15,183               | 1,441        | 57,034               | 373            | 12,961               |
| <b>Totals All Outlets</b>                 | <b>2,202</b>   | <b>324,479</b>       | <b>1,099</b> | <b>120,861</b>       | <b>3,955</b> | <b>514,168</b>       | <b>1,613</b>   | <b>205,535</b>       |
| Type of business                          | CLAREMONT      |                      | CLOVIS       |                      | COACHELLA    |                      | COLTON         |                      |
|   | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |                |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 10             | #                    | 93           | 41,908               | 28           | 3,855                | 73             | 18,219               |
| Home Furnishings and Appliance Stores     | 22             | 491                  | 82           | 9,752                | 15           | 940                  | 30             | 9,266                |
| Bldg. Matrl. and Garden Equip. & Supplies | 12             | 476                  | 29           | 23,810               | 7            | 1,051                | 13             | 6,899                |
| Food and Beverage Stores                  | 21             | 5,399                | 42           | 16,214               | 29           | 8,784                | 44             | 9,108                |
| Gasoline Stations                         | 13             | 8,213                | 28           | 17,154               | 9            | 21,348               | 17             | 11,623               |
| Clothing & Clothing Accessories Stores    | 67             | 950                  | 103          | 10,237               | 33           | 1,827                | 35             | 2,137                |
| General Merchandise Stores                | 14             | #                    | 21           | 62,224               | 1            | #                    | 11             | #                    |
| Food Services and Drinking Places         | 89             | 10,868               | 229          | 32,719               | 65           | 7,786                | 107            | 12,089               |
| Other Retail Group                        | 317            | 24,685 #             | 617          | 26,536               | 91           | 2,470 #              | 200            | 17,534 #             |
| <b>Total Retail and Food Services</b>     | <b>565</b>     | <b>51,083</b>        | <b>1,244</b> | <b>240,556</b>       | <b>278</b>   | <b>48,062</b>        | <b>530</b>     | <b>86,874</b>        |
| All Other Outlets                         | 231            | 8,621                | 615          | 31,391               | 91           | 13,457               | 311            | 30,907               |
| <b>Totals All Outlets</b>                 | <b>796</b>     | <b>59,704</b>        | <b>1,859</b> | <b>271,947</b>       | <b>369</b>   | <b>61,519</b>        | <b>841</b>     | <b>117,782</b>       |
| Type of business                          | COMMERCE       |                      | COMPTON      |                      | CONCORD      |                      | CORONA         |                      |
|   | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |                |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 22             | 4,853                | 87           | 5,387                | 118          | 91,198               | 180            | 57,589               |
| Home Furnishings and Appliance Stores     | 39             | 4,847                | 62           | 10,006               | 141          | 35,295               | 195            | 22,186               |
| Bldg. Matrl. and Garden Equip. & Supplies | 22             | 15,005               | 19           | 7,830                | 71           | 41,611               | 69             | 30,166               |
| Food and Beverage Stores                  | 21             | 2,188                | 103          | 11,238               | 91           | 18,097               | 71             | 20,598               |
| Gasoline Stations                         | 15             | 14,840               | 21           | 12,615               | 47           | 25,109               | 42             | 45,835               |
| Clothing & Clothing Accessories Stores    | 107            | 23,011               | 194          | 7,992                | 171          | 24,981               | 195            | 16,839               |
| General Merchandise Stores                | 13             | 13,268               | 67           | 8,671                | 43           | 56,422               | 51             | 66,398               |
| Food Services and Drinking Places         | 79             | 11,802               | 164          | 14,355               | 299          | 36,593               | 316            | 53,906               |
| Other Retail Group                        | 121            | 6,584                | 566          | 8,833                | 836          | 44,978               | 1,056          | 29,361               |
| <b>Total Retail and Food Services</b>     | <b>439</b>     | <b>96,398</b>        | <b>1,283</b> | <b>86,927</b>        | <b>1,817</b> | <b>374,284</b>       | <b>2,175</b>   | <b>342,878</b>       |
| All Other Outlets                         | 811            | 148,826              | 537          | 39,252               | 1,066        | 112,805              | 1,414          | 246,875              |
| <b>Totals All Outlets</b>                 | <b>1,250</b>   | <b>245,224</b>       | <b>1,820</b> | <b>126,179</b>       | <b>2,883</b> | <b>487,089</b>       | <b>3,589</b>   | <b>589,753</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                         | CORTE MADERA |                      | COSTA MESA   |                      | COVINA       |                      | CULVER CITY  |                      |
|--|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|
|  | Permits      | Taxable transactions |
| Retail and Food Services                 |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers          | 11           | 16,882               | 252          | 109,212              | 56           | 26,778               | 40           | 17,816               |
| Home Furnishings and Appliance Stores    | 17           | 6,970                | 440          | 61,327               | 64           | #                    | 117          | 29,133               |
| Bldg. Matr. and Garden Equip. & Supplies | 5            | 2,113                | 130          | 24,633               | 15           | #                    | 38           | 7,884                |
| Food and Beverage Stores                 | 11           | 3,205                | 102          | 29,089               | 42           | 7,467                | 46           | 12,064               |
| Gasoline Stations                        | 3            | #                    | 43           | 32,754               | 15           | 9,434                | 16           | 11,952               |
| Clothing & Clothing Accessories Stores   | 60           | 21,674               | 997          | 144,632              | 97           | 3,081                | 170          | 26,274               |
| General Merchandise Stores               | 3            | #                    | 206          | 74,195               | 39           | 14,030               | 24           | 67,743               |
| Food Services and Drinking Places        | 29           | 9,094                | 460          | 76,984               | 155          | 20,819               | 198          | 32,832               |
| Other Retail Group                       | 135          | 21,940 #             | 3,954        | 55,190               | 409          | 41,569 #             | 682          | 38,387               |
| <b>Total Retail and Food Services</b>    | <b>274</b>   | <b>81,877</b>        | <b>6,584</b> | <b>608,016</b>       | <b>892</b>   | <b>123,178</b>       | <b>1,331</b> | <b>244,083</b>       |
| All Other Outlets                        | 171          | 15,518               | 2,372        | 128,743              | 559          | 18,916               | 720          | 58,810               |
| <b>Totals All Outlets</b>                | <b>445</b>   | <b>97,396</b>        | <b>8,956</b> | <b>736,759</b>       | <b>1,451</b> | <b>142,094</b>       | <b>2,051</b> | <b>302,893</b>       |
| Type of business                         | CUPERTINO    |                      | CYPRESS      |                      | DALY CITY    |                      | DANA POINT   |                      |
|  | Permits      | Taxable transactions |
| Retail and Food Services                 |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers          | 13           | 681                  | 43           | 3,384                | 40           | 24,809               | 18           | 2,012                |
| Home Furnishings and Appliance Stores    | 87           | 38,456               | 75           | 3,178                | 52           | 6,764                | 59           | 1,269                |
| Bldg. Matr. and Garden Equip. & Supplies | 20           | 4,088                | 20           | #                    | 20           | #                    | 13           | 4,000                |
| Food and Beverage Stores                 | 37           | 7,392                | 27           | 4,937                | 52           | 10,076               | 22           | 8,427                |
| Gasoline Stations                        | 18           | 10,131               | 12           | 10,574               | 25           | 19,301               | 12           | 10,481               |
| Clothing & Clothing Accessories Stores   | 79           | 6,319                | 167          | 3,705                | 102          | 17,627               | 72           | 1,969                |
| General Merchandise Stores               | 32           | 24,778               | 78           | 34,387               | 20           | 23,514               | 19           | 364                  |
| Food Services and Drinking Places        | 158          | 24,478               | 130          | 16,014               | 182          | 33,098               | 100          | 19,128               |
| Other Retail Group                       | 744          | 7,426                | 1,312        | 69,807 #             | 392          | 28,346 #             | 485          | 8,701                |
| <b>Total Retail and Food Services</b>    | <b>1,188</b> | <b>123,749</b>       | <b>1,864</b> | <b>145,987</b>       | <b>885</b>   | <b>163,535</b>       | <b>800</b>   | <b>56,349</b>        |
| All Other Outlets                        | 472          | 150,649              | 489          | 78,126               | 394          | 15,874               | 382          | 23,112               |
| <b>Totals All Outlets</b>                | <b>1,660</b> | <b>274,399</b>       | <b>2,353</b> | <b>224,114</b>       | <b>1,279</b> | <b>179,409</b>       | <b>1,182</b> | <b>79,461</b>        |
| Type of business                         | DANVILLE     |                      | DAVIS        |                      | DELANO       |                      | DIAMOND BAR  |                      |
|  | Permits      | Taxable transactions |
| Retail and Food Services                 |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers          | 13           | 849                  | 26           | 26,443               | 26           | 7,679                | 27           | 1,236                |
| Home Furnishings and Appliance Stores    | 59           | 2,736                | 35           | 1,476                | 16           | 925                  | 62           | 2,186                |
| Bldg. Matr. and Garden Equip. & Supplies | 19           | 2,054                | 16           | 3,122                | 16           | 9,604                | 15           | 757                  |
| Food and Beverage Stores                 | 17           | 6,736                | 28           | 9,712                | 47           | 7,385                | 26           | 3,693                |
| Gasoline Stations                        | 16           | 10,122               | 13           | 10,206               | 12           | 7,294                | 20           | 18,294               |
| Clothing & Clothing Accessories Stores   | 83           | 5,202                | 59           | 2,050                | 26           | 1,275                | 44           | 201                  |
| General Merchandise Stores               | 7            | #                    |              | 2,077                | 14           | 6,634                | 31           | 8,192                |
| Food Services and Drinking Places        | 97           | 14,790               | 146          | 21,126               | 54           | 5,361                | 113          | 11,301               |
| Other Retail Group                       | 511          | 33,699 #             | 455          | 13,438               | 101          | 2,514                | 304          | 4,493                |
| <b>Total Retail and Food Services</b>    | <b>822</b>   | <b>76,188</b>        | <b>785</b>   | <b>89,651</b>        | <b>312</b>   | <b>48,671</b>        | <b>642</b>   | <b>50,354</b>        |
| All Other Outlets                        | 377          | 7,583                | 263          | 11,713               | 127          | 13,325               | 438          | 9,899                |
| <b>Totals All Outlets</b>                | <b>1,199</b> | <b>83,771</b>        | <b>1,048</b> | <b>101,363</b>       | <b>439</b>   | <b>61,996</b>        | <b>1,080</b> | <b>60,253</b>        |
| Type of business                         | DIXON        |                      | DOWNEY       |                      | DUARTE       |                      | DUBLIN       |                      |
|  | Permits      | Taxable transactions |
| Retail and Food Services                 |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers          | 14           | 8,673                | 95           | 44,927               | 24           | 29,864               | 41           | 63,040               |
| Home Furnishings and Appliance Stores    | 10           | 130                  | 89           | 16,423               | 16           | 1,156                | 68           | 27,195               |
| Bldg. Matr. and Garden Equip. & Supplies | 10           | 2,264                | 23           | 14,706               | 8            | 1,103                | 21           | 16,248               |
| Food and Beverage Stores                 | 16           | 1,977                | 72           | 11,107               | 16           | 2,167                | 18           | 5,462                |
| Gasoline Stations                        | 12           | 8,411                | 28           | 24,142               | 3            | #                    | 18           | 15,511               |
| Clothing & Clothing Accessories Stores   | 16           | #                    | 170          | 23,849               | 24           | 175                  | 39           | 10,824               |
| General Merchandise Stores               | 6            | #                    | 50           | 23,792               | 12           | 22,842               | 9            | #                    |
| Food Services and Drinking Places        | 55           | 6,156                | 264          | 39,392               | 61           | 6,416                | 139          | 28,014               |
| Other Retail Group                       | 119          | 14,339 #             | 878          | 18,279               | 109          | 6,951 #              | 293          | 31,047 #             |
| <b>Total Retail and Food Services</b>    | <b>258</b>   | <b>41,950</b>        | <b>1,669</b> | <b>216,616</b>       | <b>273</b>   | <b>70,676</b>        | <b>646</b>   | <b>197,341</b>       |
| All Other Outlets                        | 122          | 55,342               | 624          | 43,827               | 166          | 7,719                | 339          | 31,030               |
| <b>Totals All Outlets</b>                | <b>380</b>   | <b>97,291</b>        | <b>2,293</b> | <b>260,443</b>       | <b>439</b>   | <b>78,394</b>        | <b>985</b>   | <b>228,371</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | EL CAJON     |                      | EL CENTRO    |                      | EL CERRITO      |                      | EL MONTE     |                      |
|---|--------------|----------------------|--------------|----------------------|-----------------|----------------------|--------------|----------------------|
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits         | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                 |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 129          | 77,786               | 54           | 17,321               | 11              | #                    | 164          | 124,123              |
| Home Furnishings and Appliance Stores     | 96           | 20,218               | 28           | 6,817                | 28              | 3,651                | 85           | 5,429                |
| Bldg. Matrl. and Garden Equip. & Supplies | 45           | 30,374               | 28           | 14,161               | 8               | 12,616               | 42           | 19,759               |
| Food and Beverage Stores                  | 78           | 15,606               | 28           | 5,867                | 15              | 5,533                | 113          | 9,090                |
| Gasoline Stations                         | 51           | 31,201               | 17           | 9,922                | 6               | 3,216                | 24           | 16,144               |
| Clothing & Clothing Accessories Stores    | 144          | 17,699               | 89           | 18,290               | 39              | 5,035                | 135          | 4,246                |
| General Merchandise Stores                | 33           | 33,283               | 22           | 47,879               | 6               | 781                  | 61           | 3,143                |
| Food Services and Drinking Places         | 232          | 32,252               | 112          | 20,664               | 69              | 7,471                | 235          | 18,169               |
| Other Retail Group                        | 571          | 29,160               | 157          | 9,434                | 247             | 23,904 #             | 371          | 8,597                |
| Total Retail and Food Services            | <b>1,379</b> | <b>287,579</b>       | <b>535</b>   | <b>150,354</b>       | <b>429</b>      | <b>62,206</b>        | <b>1,230</b> | <b>208,702</b>       |
| All Other Outlets                         | 865          | 87,623               | 356          | 30,929               | 148             | 3,920                | 856          | 46,559               |
| Totals All Outlets                        | <b>2,244</b> | <b>375,202</b>       | <b>891</b>   | <b>181,283</b>       | <b>577</b>      | <b>66,125</b>        | <b>2,086</b> | <b>255,260</b>       |
| Type of business                          | EL SEGUNDO   |                      | ELK GROVE    |                      | EMERYVILLE      |                      | ENCINITAS    |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits         | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                 |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 14           | 740                  | 69           | 68,024               | 4               | #                    | 35           | 20,250               |
| Home Furnishings and Appliance Stores     | 54           | 24,851               | 111          | 20,012               | 41              | 36,934               | 104          | 14,835               |
| Bldg. Matrl. and Garden Equip. & Supplies | 9            | 2,437                | 34           | 14,046               | 5               | #                    | 52           | 23,849               |
| Food and Beverage Stores                  | 13           | 5,557                | 43           | 18,943               | 22              | 5,178                | 53           | 17,657               |
| Gasoline Stations                         | 10           | #                    | 32           | 26,629               | 4               | 3,739                | 24           | 19,915               |
| Clothing & Clothing Accessories Stores    | 65           | 6,693                | 144          | 10,959               | 53              | 14,844               | 140          | 6,932                |
| General Merchandise Stores                | 12           | #                    | 27           | 36,126               | 2               | #                    | 11           | #                    |
| Food Services and Drinking Places         | 142          | 24,043               | 237          | 37,944               | 105             | 18,708               | 203          | 32,721               |
| Other Retail Group                        | 239          | 59,752 #             | 1,014        | 30,193               | 188             | 30,486 #             | 1,167        | 45,003 #             |
| Total Retail and Food Services            | <b>558</b>   | <b>124,072</b>       | <b>1,711</b> | <b>262,876</b>       | <b>424</b>      | <b>109,889</b>       | <b>1,789</b> | <b>181,162</b>       |
| All Other Outlets                         | 476          | 123,648              | 600          | 36,045               | 287             | 26,355               | 823          | 23,428               |
| Totals All Outlets                        | <b>1,034</b> | <b>247,720</b>       | <b>2,311</b> | <b>298,920</b>       | <b>711</b>      | <b>136,244</b>       | <b>2,612</b> | <b>204,590</b>       |
| Type of business                          | ESCONDIDO    |                      | EUREKA       |                      | FAIRFIELD       |                      | FOLSOM       |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits         | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                 |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 178          | 120,886              | 60           | 25,118               | 75              | 35,996               | 34           | 66,793               |
| Home Furnishings and Appliance Stores     | 131          | 8,250                | 48           | 6,276                | 68              | 12,702               | 104          | 14,352               |
| Bldg. Matrl. and Garden Equip. & Supplies | 68           | 37,616               | 42           | 12,784               | 31              | 11,554               | 20           | 17,647               |
| Food and Beverage Stores                  | 112          | 27,272               | 28           | 8,057                | 59              | 14,539               | 39           | 13,189               |
| Gasoline Stations                         | 53           | 43,154               | 21           | 8,498                | 36              | 24,801               | 18           | 13,000               |
| Clothing & Clothing Accessories Stores    | 264          | 32,960               | 71           | 7,842                | 124             | 15,712               | 140          | 22,690               |
| General Merchandise Stores                | 26           | 28,332               | 21           | 34,094               | 33              | 47,806               | 22           | 49,746               |
| Food Services and Drinking Places         | 321          | 40,859               | 133          | 14,318               | 220             | 30,732               | 201          | 29,888               |
| Other Retail Group                        | 1,222        | 33,204               | 443          | 18,367               | 602             | 17,349               | 732          | 27,624               |
| Total Retail and Food Services            | <b>2,375</b> | <b>372,533</b>       | <b>867</b>   | <b>135,353</b>       | <b>1,248</b>    | <b>211,190</b>       | <b>1,310</b> | <b>254,928</b>       |
| All Other Outlets                         | 1,294        | 108,481              | 391          | 24,862               | 637             | 75,573               | 506          | 24,061               |
| Totals All Outlets                        | <b>3,669</b> | <b>481,014</b>       | <b>1,258</b> | <b>160,215</b>       | <b>1,885</b>    | <b>286,764</b>       | <b>1,816</b> | <b>278,989</b>       |
| Type of business                          | FONTANA      |                      | FOSTER CITY  |                      | FOUNTAIN VALLEY |                      | FREMONT      |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits         | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                 |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 208          | 70,281               | --           | --                   | 40              | 10,000               | 133          | 88,385               |
| Home Furnishings and Appliance Stores     | 119          | 3,858                | 35           | 3,368                | 106             | 28,435               | 272          | 33,066               |
| Bldg. Matrl. and Garden Equip. & Supplies | 54           | 26,293               | 5            | #                    | 22              | 3,487                | 54           | 28,263               |
| Food and Beverage Stores                  | 97           | 23,584               | 8            | 3,597                | 50              | 9,283                | 110          | 18,727               |
| Gasoline Stations                         | 54           | 46,028               | 5            | 5,058                | 30              | 23,832               | 48           | 37,086               |
| Clothing & Clothing Accessories Stores    | 303          | 10,551               | 27           | 81                   | 65              | 4,831                | 148          | 9,279                |
| General Merchandise Stores                | 94           | 51,774               | 3            | #                    | 14              | 42,724               | 52           | 53,213               |
| Food Services and Drinking Places         | 268          | 43,044               | 65           | 9,516                | 159             | 21,337               | 411          | 48,378               |
| Other Retail Group                        | 1,533        | 33,420               | 209          | 22,452 #             | 468             | 20,667               | 1,351        | 74,148               |
| Total Retail and Food Services            | <b>2,730</b> | <b>308,834</b>       | <b>357</b>   | <b>44,073</b>        | <b>954</b>      | <b>164,596</b>       | <b>2,579</b> | <b>390,546</b>       |
| All Other Outlets                         | 904          | 110,876              | 249          | 47,269               | 641             | 22,362               | 2,051        | 175,283              |
| Totals All Outlets                        | <b>3,634</b> | <b>419,710</b>       | <b>606</b>   | <b>91,341</b>        | <b>1,595</b>    | <b>186,958</b>       | <b>4,630</b> | <b>565,828</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(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 |
| Retail and Food Services                  |               |                      |              |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 560           | 176,742              | 170          | 27,389               | 149           | 41,378               | 116          | 25,528               |
| Home Furnishings and Appliance Stores     | 431           | 68,401               | 109          | 16,639               | 164           | 6,830                | 70           | 4,833                |
| Bldg. Matrl. and Garden Equip. & Supplies | 164           | 79,430               | 33           | 11,923               | 60            | 18,096               | 34           | 15,512               |
| Food and Beverage Stores                  | 452           | 76,193               | 89           | 19,506               | 133           | 15,814               | 72           | 11,617               |
| Gasoline Stations                         | 173           | 92,332               | 35           | 31,815               | 40            | 41,417               | 15           | 15,873               |
| Clothing & Clothing Accessories Stores    | 630           | 72,885               | 179          | 13,631               | 137           | 6,106                | 120          | 1,075                |
| General Merchandise Stores                | 136           | 179,732              | 53           | 47,362               | 45            | 37,886               | 33           | 17,047               |
| Food Services and Drinking Places         | 1,229         | 160,672              | 336          | 49,677               | 460           | 48,634               | 270          | 24,453               |
| Other Retail Group                        | 2,725         | 127,296              | 922          | 34,425               | 948           | 53,708               | 576          | 9,035                |
| <b>Total Retail and Food Services</b>     | <b>6,500</b>  | <b>1,033,682</b>     | <b>1,926</b> | <b>252,367</b>       | <b>2,136</b>  | <b>269,867</b>       | <b>1,306</b> | <b>124,972</b>       |
| All Other Outlets                         | 3,905         | 320,317              | 1,332        | 85,095               | 1,407         | 51,263               | 962          | 43,048               |
| <b>Totals All Outlets</b>                 | <b>10,405</b> | <b>1,353,999</b>     | <b>3,258</b> | <b>337,461</b>       | <b>3,543</b>  | <b>321,130</b>       | <b>2,268</b> | <b>168,020</b>       |
| Type of business                          | GILROY        |                      | GLENDALE     |                      | GLENDDORA     |                      | GOLETA       |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 71            | 25,695               | 170          | 110,084              | 64            | 20,599               | 35           | 15,239               |
| Home Furnishings and Appliance Stores     | 66            | 11,684               | 237          | 16,954               | 64            | 9,231                | 36           | 4,198                |
| Bldg. Matrl. and Garden Equip. & Supplies | 24            | 14,551               | 57           | 22,617               | 23            | 12,157               | 21           | 18,802               |
| Food and Beverage Stores                  | 54            | 6,807                | 201          | 29,314               | 27            | 7,619                | 40           | 7,826                |
| Gasoline Stations                         | 19            | 17,383               | 35           | 28,296               | 12            | 7,530                | 12           | 9,483                |
| Clothing & Clothing Accessories Stores    | 159           | 42,251               | 441          | 76,564               | 100           | 2,256                | 36           | 776                  |
| General Merchandise Stores                | 20            | 36,463               | 95           | 42,942               | 83            | 26,169               | 8            | 22,601               |
| Food Services and Drinking Places         | 137           | 23,147               | 509          | 64,343               | 123           | 15,909               | 101          | 15,146               |
| Other Retail Group                        | 362           | 13,775               | 1,614        | 45,967               | 637           | 12,234               | 432          | 11,558               |
| <b>Total Retail and Food Services</b>     | <b>912</b>    | <b>191,754</b>       | <b>3,359</b> | <b>437,080</b>       | <b>1,133</b>  | <b>113,704</b>       | <b>721</b>   | <b>105,629</b>       |
| All Other Outlets                         | 439           | 28,080               | 1,822        | 119,024              | 462           | 19,047               | 494          | 36,236               |
| <b>Totals All Outlets</b>                 | <b>1,351</b>  | <b>219,834</b>       | <b>5,181</b> | <b>556,104</b>       | <b>1,595</b>  | <b>132,752</b>       | <b>1,215</b> | <b>141,866</b>       |
| Type of business                          | GRASS VALLEY  |                      | HANFORD      |                      | HAWTHORNE     |                      | HAYWARD      |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 40            | 11,772               | 48           | 20,096               | 89            | 41,601               | 180          | 47,115               |
| Home Furnishings and Appliance Stores     | 41            | 3,052                | 41           | 3,401                | 54            | 21,249               | 135          | 14,374               |
| Bldg. Matrl. and Garden Equip. & Supplies | 26            | 10,475               | 19           | 14,630               | 24            | 28,106               | 73           | 35,423               |
| Food and Beverage Stores                  | 20            | 10,899               | 39           | 9,230                | 58            | 7,662                | 110          | 16,566               |
| Gasoline Stations                         | 12            | 8,259                | 16           | 8,116                | 16            | 14,489               | 45           | 32,643               |
| Clothing & Clothing Accessories Stores    | 48            | 1,582                | 83           | 8,692                | 72            | 7,609                | 169          | 19,115               |
| General Merchandise Stores                | 13            | 7,851                | 19           | 33,275               | 20            | 38,714               | 70           | 42,429               |
| Food Services and Drinking Places         | 89            | 10,014               | 132          | 17,940               | 166           | 17,757               | 372          | 37,986               |
| Other Retail Group                        | 304           | 13,189               | 330          | 13,158               | 350           | 16,618               | 938          | 28,210               |
| <b>Total Retail and Food Services</b>     | <b>593</b>    | <b>77,094</b>        | <b>727</b>   | <b>128,537</b>       | <b>849</b>    | <b>193,803</b>       | <b>2,092</b> | <b>273,861</b>       |
| All Other Outlets                         | 277           | 14,334               | 311          | 23,314               | 476           | 27,900               | 1,702        | 224,108              |
| <b>Totals All Outlets</b>                 | <b>870</b>    | <b>91,429</b>        | <b>1,038</b> | <b>151,850</b>       | <b>1,325</b>  | <b>221,703</b>       | <b>3,794</b> | <b>497,969</b>       |
| Type of business                          | HEALDSBURG    |                      | HEMET        |                      | HERMOSA BEACH |                      | HESPERIA     |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 14            | 12,511               | 71           | 27,688               | 13            | 4,286                | 128          | 10,259               |
| Home Furnishings and Appliance Stores     | 18            | 696                  | 52           | 2,271                | 16            | 1,827                | 55           | 1,361                |
| Bldg. Matrl. and Garden Equip. & Supplies | 15            | 6,175                | 16           | 16,158               | 7             | 3,294                | 34           | 4,013                |
| Food and Beverage Stores                  | 35            | 4,289                | 45           | 8,614                | 21            | 4,886                | 45           | 11,060               |
| Gasoline Stations                         | 7             | 3,538                | 27           | 18,824               | 2             | #                    | 35           | 28,147               |
| Clothing & Clothing Accessories Stores    | 35            | 1,650                | 52           | 6,868                | 69            | 865                  | 39           | 211                  |
| General Merchandise Stores                | 5             | 623                  | 24           | 30,907               | 10            | 38                   | 30           | 11,442               |
| Food Services and Drinking Places         | 51            | 7,116                | 166          | 23,180               | 111           | 17,483               | 118          | 15,823               |
| Other Retail Group                        | 220           | 3,745                | 429          | 14,338               | 323           | 6,839 #              | 448          | 7,720                |
| <b>Total Retail and Food Services</b>     | <b>400</b>    | <b>40,343</b>        | <b>882</b>   | <b>148,848</b>       | <b>572</b>    | <b>39,518</b>        | <b>932</b>   | <b>90,036</b>        |
| All Other Outlets                         | 265           | 17,825               | 371          | 19,013               | 218           | 5,656                | 477          | 24,342               |
| <b>Totals All Outlets</b>                 | <b>665</b>    | <b>58,168</b>        | <b>1,253</b> | <b>167,861</b>       | <b>790</b>    | <b>45,174</b>        | <b>1,409</b> | <b>114,379</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | HOLLISTER    |                      | HUNTINGTON BEACH |                      | HUNTINGTON PARK |                      | INDIO         |                      |
|---|--------------|----------------------|------------------|----------------------|-----------------|----------------------|---------------|----------------------|
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                 |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 42           | 8,036                | 212              | 80,472               | 47              | 22,882               | 86            | 38,208               |
| Home Furnishings and Appliance Stores     | 24           | 2,120                | 233              | 21,408               | 55              | 6,982                | 74            | 9,337                |
| Bldg. Matrl. and Garden Equip. & Supplies | 19           | 4,140                | 91               | 32,635               | 14              | #                    | 40            | 13,164               |
| Food and Beverage Stores                  | 26           | 6,074                | 119              | 33,235               | 82              | 5,940                | 50            | 10,775               |
| Gasoline Stations                         | 14           | 6,958                | 53               | 37,144               | 6               | 5,357                | 14            | 10,233               |
| Clothing & Clothing Accessories Stores    | 30           | 328                  | 384              | 19,032               | 234             | 10,190               | 163           | 3,708                |
| General Merchandise Stores                | 7            | 7,622                | 140              | 33,934               | 43              | 7,962                | 35            | 9,278                |
| Food Services and Drinking Places         | 80           | 7,181                | 489              | 73,873               | 190             | 16,368               | 156           | 17,509               |
| Other Retail Group                        | 191          | 3,656                | 2,405            | 54,669               | 364             | 20,141 #             | 923           | 10,978               |
| <b>Total Retail and Food Services</b>     | <b>433</b>   | <b>46,114</b>        | <b>4,126</b>     | <b>386,401</b>       | <b>1,035</b>    | <b>95,822</b>        | <b>1,541</b>  | <b>123,190</b>       |
| All Other Outlets                         | 242          | 8,753                | 2,237            | 134,157              | 407             | 22,276               | 426           | 28,937               |
| <b>Totals All Outlets</b>                 | <b>675</b>   | <b>54,867</b>        | <b>6,363</b>     | <b>520,558</b>       | <b>1,442</b>    | <b>118,098</b>       | <b>1,967</b>  | <b>152,126</b>       |
| Type of business                          | INDUSTRY     |                      | INGLEWOOD        |                      | IRVINE          |                      | LA HABRA      |                      |
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                 |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 98           | 49,242               | 106              | 28,429               | 122             | 109,983              | 79            | 12,892               |
| Home Furnishings and Appliance Stores     | 170          | 74,226               | 67               | 2,728                | 515             | 71,396               | 49            | 9,273                |
| Bldg. Matrl. and Garden Equip. & Supplies | 45           | 19,522               | 19               | #                    | 66              | 17,102               | 35            | 17,443               |
| Food and Beverage Stores                  | 45           | 3,301                | 104              | 13,090               | 86              | 28,864               | 57            | 10,094               |
| Gasoline Stations                         | 15           | 12,017               | 26               | 14,504               | 40              | 34,901               | 19            | 11,601               |
| Clothing & Clothing Accessories Stores    | 361          | 17,445               | 227              | 14,638               | 318             | 34,699               | 51            | 5,786                |
| General Merchandise Stores                | 221          | 54,164               | 60               | 30,206               | 67              | 60,407               | 25            | 50,010               |
| Food Services and Drinking Places         | 150          | 27,511               | 263              | 26,281               | 552             | 107,568              | 166           | 20,239               |
| Other Retail Group                        | 1,666        | 17,086               | 745              | 32,208 #             | 1,697           | 72,421               | 353           | 11,490               |
| <b>Total Retail and Food Services</b>     | <b>2,771</b> | <b>274,512</b>       | <b>1,617</b>     | <b>162,085</b>       | <b>3,463</b>    | <b>537,341</b>       | <b>834</b>    | <b>148,830</b>       |
| All Other Outlets                         | 1,314        | 288,694              | 544              | 40,685               | 2,959           | 354,080              | 503           | 27,244               |
| <b>Totals All Outlets</b>                 | <b>4,085</b> | <b>563,207</b>       | <b>2,161</b>     | <b>202,770</b>       | <b>6,422</b>    | <b>891,421</b>       | <b>1,337</b>  | <b>176,074</b>       |
| Type of business                          | LA MESA      |                      | LA MIRADA        |                      | LA PUENTE       |                      | LA QUINTA     |                      |
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                 |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 47           | 38,474               | 25               | 3,753                | 64              | 7,613                | 12            | 9,252                |
| Home Furnishings and Appliance Stores     | 80           | 11,462               | 37               | 14,976               | 56              | 1,022                | 47            | 13,060               |
| Bldg. Matrl. and Garden Equip. & Supplies | 14           | 2,444                | 14               | 9,175                | 15              | 1,658                | 13            | 16,024               |
| Food and Beverage Stores                  | 38           | 12,391               | 27               | 4,478                | 55              | 5,528                | 17            | 12,013               |
| Gasoline Stations                         | 19           | 13,924               | 14               | 18,556               | 8               | 4,588                | 4             | 5,507                |
| Clothing & Clothing Accessories Stores    | 96           | 10,023               | 29               | 2,339                | 139             | 2,984                | 62            | 5,979                |
| General Merchandise Stores                | 14           | 48,071               | 10               | 1,816                | 76              | 1,367                | 10            | 52,502               |
| Food Services and Drinking Places         | 169          | 30,812               | 107              | 12,239               | 123             | 9,142                | 95            | 26,625               |
| Other Retail Group                        | 530          | 23,319               | 295              | 12,554               | 540             | 4,296                | 512           | 11,788               |
| <b>Total Retail and Food Services</b>     | <b>1,007</b> | <b>190,921</b>       | <b>558</b>       | <b>79,887</b>        | <b>1,076</b>    | <b>38,199</b>        | <b>772</b>    | <b>152,749</b>       |
| All Other Outlets                         | 510          | 19,787               | 364              | 82,511               | 262             | 4,676                | 299           | 23,890               |
| <b>Totals All Outlets</b>                 | <b>1,517</b> | <b>210,708</b>       | <b>922</b>       | <b>162,398</b>       | <b>1,338</b>    | <b>42,875</b>        | <b>1,071</b>  | <b>176,639</b>       |
| Type of business                          | LA VERNE     |                      | LAGUNA BEACH     |                      | LAGUNA HILLS    |                      | LAGUNA NIGUEL |                      |
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                 |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 22           | 2,785                | 11               | 1,208                | 35              | 4,914                | 36            | 30,167               |
| Home Furnishings and Appliance Stores     | 27           | 4,153                | 73               | 1,384                | 110             | 15,912               | 122           | 7,088                |
| Bldg. Matrl. and Garden Equip. & Supplies | 11           | #                    | 25               | 3,379                | 18              | 1,441                | 28            | 14,307               |
| Food and Beverage Stores                  | 15           | 3,678                | 17               | 5,303                | 32              | 4,348                | 29            | 13,059               |
| Gasoline Stations                         | 9            | 8,176                | 8                | 3,498                | 12              | 6,570                | 11            | 9,239                |
| Clothing & Clothing Accessories Stores    | 34           | 3,360                | 150              | 4,673                | 102             | 11,608               | 97            | 6,885                |
| General Merchandise Stores                | 21           | 11,104               | 14               | 119                  | 17              | 15,375               | 27            | 54,302               |
| Food Services and Drinking Places         | 79           | 11,290               | 112              | 23,669               | 90              | 18,765               | 122           | 20,249               |
| Other Retail Group                        | 234          | 9,960 #              | 795              | 9,615                | 420             | 11,600               | 640           | 13,605               |
| <b>Total Retail and Food Services</b>     | <b>452</b>   | <b>54,506</b>        | <b>1,205</b>     | <b>52,848</b>        | <b>836</b>      | <b>90,533</b>        | <b>1,112</b>  | <b>168,901</b>       |
| All Other Outlets                         | 300          | 16,663               | 428              | 15,588               | 519             | 23,840               | 585           | 30,184               |
| <b>Totals All Outlets</b>                 | <b>752</b>   | <b>71,169</b>        | <b>1,633</b>     | <b>68,436</b>        | <b>1,355</b>    | <b>114,373</b>       | <b>1,697</b>  | <b>199,085</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | LAKE ELSINORE |                      | LAKE FOREST  |                      | LAKEWOOD     |                      | LANCASTER      |                      |
|---|---------------|----------------------|--------------|----------------------|--------------|----------------------|----------------|----------------------|
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 63            | 16,797               | 59           | 13,997               | 39           | 20,826               | 138            | 43,547               |
| Home Furnishings and Appliance Stores     | 45            | 2,512                | 153          | 10,150               | 45           | 14,236               | 98             | 5,441                |
| Bldg. Matrl. and Garden Equip. & Supplies | 11            | 11,005               | 34           | 20,517               | 19           | 12,312               | 35             | 19,818               |
| Food and Beverage Stores                  | 34            | 7,190                | 49           | 11,957               | 57           | 11,633               | 68             | 15,702               |
| Gasoline Stations                         | 18            | 17,079               | 21           | 20,012               | 20           | 20,676               | 38             | 24,548               |
| Clothing & Clothing Accessories Stores    | 86            | 8,670                | 93           | 5,345                | 135          | 21,893               | 119            | 7,523                |
| General Merchandise Stores                | 18            | 28,913               | 28           | 15,853               | 38           | 44,568               | 37             | 59,446               |
| Food Services and Drinking Places         | 122           | 15,901               | 244          | 33,205               | 193          | 35,627               | 283            | 34,982               |
| Other Retail Group                        | 339           | 8,723                | 732          | 32,802               | 558          | 16,905               | 759            | 21,511               |
| <b>Total Retail and Food Services</b>     | <b>736</b>    | <b>116,790</b>       | <b>1,413</b> | <b>163,838</b>       | <b>1,104</b> | <b>198,677</b>       | <b>1,575</b>   | <b>232,519</b>       |
| All Other Outlets                         | 328           | 11,341               | 876          | 77,090               | 289          | 10,595               | 844            | 71,483               |
| <b>Totals All Outlets</b>                 | <b>1,064</b>  | <b>128,131</b>       | <b>2,289</b> | <b>240,927</b>       | <b>1,393</b> | <b>209,273</b>       | <b>2,419</b>   | <b>304,002</b>       |
| Type of business                          | LAWNDALE      |                      | LEMON GROVE  |                      | LINCOLN      |                      | LIVERMORE      |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 42            | 3,497                | 25           | 18,875               | 19           | 2,036                | 74             | 28,383               |
| Home Furnishings and Appliance Stores     | 32            | 2,049                | 14           | 851                  | 24           | 388                  | 91             | 7,352                |
| Bldg. Matrl. and Garden Equip. & Supplies | 6             | 6,225                | 9            | 18,251               | 12           | 8,015                | 48             | 23,569               |
| Food and Beverage Stores                  | 28            | 3,140                | 18           | 5,391                | 12           | 5,024                | 55             | 11,635               |
| Gasoline Stations                         | 12            | 9,761                | 11           | 7,835                | 7            | 5,776                | 34             | 24,582               |
| Clothing & Clothing Accessories Stores    | 32            | 1,158                | 28           | 1,845                | 31           | 1,847                | 62             | 2,372                |
| General Merchandise Stores                | 11            | #                    | 5            | #                    | 3            | #                    | 19             | 38,795               |
| Food Services and Drinking Places         | 70            | 7,306                | 62           | 7,281                | 70           | 8,490                | 197            | 26,411               |
| Other Retail Group                        | 171           | 6,306 #              | 157          | 6,264 #              | 267          | 8,276 #              | 632            | 16,157               |
| <b>Total Retail and Food Services</b>     | <b>404</b>    | <b>39,442</b>        | <b>329</b>   | <b>66,595</b>        | <b>445</b>   | <b>39,853</b>        | <b>1,212</b>   | <b>179,256</b>       |
| All Other Outlets                         | 195           | 6,504                | 176          | 9,511                | 177          | 7,380                | 929            | 187,963              |
| <b>Totals All Outlets</b>                 | <b>599</b>    | <b>45,947</b>        | <b>505</b>   | <b>76,106</b>        | <b>622</b>   | <b>47,233</b>        | <b>2,141</b>   | <b>367,219</b>       |
| Type of business                          | LODI          |                      | LOMPOC       |                      | LONG BEACH   |                      | LOS ANGELES    |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 106           | 23,691               | 27           | 8,603                | 333          | 56,026               | 2,923          | 685,619              |
| Home Furnishings and Appliance Stores     | 61            | 3,797                | 22           | 1,631                | 324          | 19,662               | 4,216          | 387,846              |
| Bldg. Matrl. and Garden Equip. & Supplies | 29            | 12,873               | 13           | 6,139                | 93           | #                    | 1,158          | 409,327              |
| Food and Beverage Stores                  | 59            | 9,702                | 40           | 8,746                | 443          | 57,700               | 3,416          | 501,176              |
| Gasoline Stations                         | 26            | 14,723               | 10           | 6,383                | 110          | 93,889               | 831            | 746,557              |
| Clothing & Clothing Accessories Stores    | 62            | 4,308                | 21           | 1,916                | 506          | 33,915               | 9,667          | 526,852              |
| General Merchandise Stores                | 13            | 22,642               | 10           | #                    | 334          | 66,960               | 2,168          | 537,745              |
| Food Services and Drinking Places         | 178           | 18,633               | 86           | 9,497                | 1,085        | 163,003              | 10,279         | 1,347,493            |
| Other Retail Group                        | 548           | 12,339               | 328          | 14,949 #             | 3,225        | 277,312 #            | 29,502         | 851,503              |
| <b>Total Retail and Food Services</b>     | <b>1,082</b>  | <b>122,708</b>       | <b>557</b>   | <b>57,865</b>        | <b>6,453</b> | <b>768,469</b>       | <b>64,160</b>  | <b>5,994,118</b>     |
| All Other Outlets                         | 533           | 29,041               | 257          | 8,237                | 2,414        | 253,625              | 36,440         | 1,998,380            |
| <b>Totals All Outlets</b>                 | <b>1,615</b>  | <b>151,750</b>       | <b>814</b>   | <b>66,102</b>        | <b>8,867</b> | <b>1,022,094</b>     | <b>100,600</b> | <b>7,992,499</b>     |
| Type of business                          | LOS BANOS     |                      | LOS GATOS    |                      | LYNWOOD      |                      | MADERA         |                      |
|   | Permits       | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |               |                      |              |                      |              |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 24            | 3,097                | 23           | 19,277               | 54           | 3,766                | 53             | 13,830               |
| Home Furnishings and Appliance Stores     | 20            | 571                  | 76           | 3,301                | 49           | 1,328                | 32             | 1,708                |
| Bldg. Matrl. and Garden Equip. & Supplies | 11            | 6,393                | 18           | 3,351                | 18           | #                    | 22             | 10,000               |
| Food and Beverage Stores                  | 20            | 5,267                | 38           | 10,271               | 65           | 8,069                | 49             | 10,241               |
| Gasoline Stations                         | 12            | 7,646                | 13           | 7,935                | 10           | 10,270               | 31             | 7,763                |
| Clothing & Clothing Accessories Stores    | 18            | 559                  | 79           | 5,570                | 105          | 3,652                | 69             | 1,943                |
| General Merchandise Stores                | 11            | 13,233               | 6            | #                    | 26           | 2,373                | 14             | #                    |
| Food Services and Drinking Places         | 73            | 8,634                | 125          | 20,470               | 137          | 13,362               | 111            | 11,421               |
| Other Retail Group                        | 135           | 3,860                | 465          | 15,153 #             | 325          | 11,069 #             | 262            | 21,940 #             |
| <b>Total Retail and Food Services</b>     | <b>324</b>    | <b>49,259</b>        | <b>843</b>   | <b>85,328</b>        | <b>789</b>   | <b>53,889</b>        | <b>643</b>     | <b>78,847</b>        |
| All Other Outlets                         | 147           | 6,260                | 488          | 81,986               | 275          | 12,054               | 291            | 28,256               |
| <b>Totals All Outlets</b>                 | <b>471</b>    | <b>55,519</b>        | <b>1,331</b> | <b>167,315</b>       | <b>1,064</b> | <b>65,943</b>        | <b>934</b>     | <b>107,103</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                          | MALIBU        |                      | MANHATTAN BEACH |                      | MANTECA       |                      | MARTINEZ     |                      |
|---|---------------|----------------------|-----------------|----------------------|---------------|----------------------|--------------|----------------------|
|   | Permits       | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 2             | #                    | 14              | #                    | 52            | 20,166               | 17           | 1,593                |
| Home Furnishings and Appliance Stores     | 26            | 478                  | 49              | 17,541               | 37            | 5,059                | 26           | 567                  |
| Bldg. Matrl. and Garden Equip. & Supplies | 11            | 924                  | 6               | 440                  | 19            | 10,206               | 13           | 8,492                |
| Food and Beverage Stores                  | 11            | 4,828                | 23              | 10,423               | 43            | 7,146                | 17           | 6,454                |
| Gasoline Stations                         | 9             | 4,462                | 6               | 5,467                | 31            | 11,608               | 18           | 7,399                |
| Clothing & Clothing Accessories Stores    | 78            | 4,974                | 109             | 11,393               | 52            | 5,468                | 25           | 755                  |
| General Merchandise Stores                | 10            | 412                  | 15              | 23,161               | 14            | 34,555               | 8            | #                    |
| Food Services and Drinking Places         | 55            | 15,328               | 139             | 32,817               | 148           | 18,141               | 86           | 7,215                |
| Other Retail Group                        | 258           | 5,820 #              | 475             | 31,367 #             | 330           | 16,732               | 369          | 17,654 #             |
| Total Retail and Food Services            | <b>460</b>    | <b>37,227</b>        | <b>836</b>      | <b>132,608</b>       | <b>726</b>    | <b>129,081</b>       | <b>579</b>   | <b>50,128</b>        |
| All Other Outlets                         | 226           | 6,788                | 339             | 17,365               | 342           | 26,563               | 280          | 18,076               |
| Totals All Outlets                        | <b>686</b>    | <b>44,015</b>        | <b>1,175</b>    | <b>149,973</b>       | <b>1,068</b>  | <b>155,645</b>       | <b>859</b>   | <b>68,205</b>        |
| Type of business                          | MENIFEE       |                      | MENLO PARK      |                      | MERCED        |                      | MILPITAS     |                      |
|   | Permits       | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 25            | 3,335                | 5               | 19                   | 74            | 28,855               | 21           | #                    |
| Home Furnishings and Appliance Stores     | 25            | #                    | 61              | 5,457                | 49            | 6,751                | 101          | 19,230               |
| Bldg. Matrl. and Garden Equip. & Supplies | 23            | #                    | 10              | 2,291                | 19            | 15,645               | 12           | 10,335               |
| Food and Beverage Stores                  | 20            | 8,016                | 26              | 12,345               | 48            | 10,626               | 51           | 8,003                |
| Gasoline Stations                         | 10            | 10,785               | 14              | 8,931                | 24            | 14,592               | 21           | 14,229               |
| Clothing & Clothing Accessories Stores    | 27            | 4,308                | 64              | 2,955                | 92            | 7,355                | 169          | 38,868               |
| General Merchandise Stores                | 8             | 11,701               | 2               | #                    | 18            | 41,032               | 25           | 21,550               |
| Food Services and Drinking Places         | 47            | 11,905               | 116             | 15,594               | 174           | 21,941               | 285          | 41,932               |
| Other Retail Group                        | 318           | 17,611 #             | 374             | 32,460 #             | 399           | 15,232               | 451          | 33,420 #             |
| Total Retail and Food Services            | <b>503</b>    | <b>67,660</b>        | <b>672</b>      | <b>80,053</b>        | <b>897</b>    | <b>162,029</b>       | <b>1,136</b> | <b>187,567</b>       |
| All Other Outlets                         | 201           | 10,033               | 464             | 46,413               | 430           | 28,563               | 759          | 96,476               |
| Totals All Outlets                        | <b>704</b>    | <b>77,693</b>        | <b>1,136</b>    | <b>126,465</b>       | <b>1,327</b>  | <b>190,592</b>       | <b>1,895</b> | <b>284,043</b>       |
| Type of business                          | MISSION VIEJO |                      | MODESTO         |                      | MONROVIA      |                      | MONTCLAIR    |                      |
|   | Permits       | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 83            | 40,030               | 189             | 31,489               | 36            | 42,107               | 115          | 48,775               |
| Home Furnishings and Appliance Stores     | 176           | 21,623               | 216             | 30,113               | 50            | 5,397                | 77           | 11,723               |
| Bldg. Matrl. and Garden Equip. & Supplies | 34            | 10,943               | 50              | 30,717               | 16            | #                    | 20           | 2,955                |
| Food and Beverage Stores                  | 52            | 14,386               | 171             | 33,445               | 29            | 7,048                | 30           | 2,944                |
| Gasoline Stations                         | 24            | 21,844               | 57              | 29,410               | 7             | 8,781                | 9            | 5,175                |
| Clothing & Clothing Accessories Stores    | 180           | 36,228               | 269             | 38,910               | 79            | 6,355                | 206          | 28,020               |
| General Merchandise Stores                | 38            | 27,353               | 43              | 88,933               | 34            | #                    | 84           | 42,893               |
| Food Services and Drinking Places         | 205           | 28,096               | 475             | 68,849               | 105           | 16,958               | 117          | 18,320               |
| Other Retail Group                        | 893           | 31,072               | 1,178           | 53,829               | 453           | 36,299 #             | 713          | 14,964               |
| Total Retail and Food Services            | <b>1,685</b>  | <b>231,575</b>       | <b>2,648</b>    | <b>405,694</b>       | <b>809</b>    | <b>122,945</b>       | <b>1,371</b> | <b>175,769</b>       |
| All Other Outlets                         | 785           | 45,033               | 1,244           | 108,722              | 463           | 31,266               | 417          | 26,428               |
| Totals All Outlets                        | <b>2,470</b>  | <b>276,609</b>       | <b>3,892</b>    | <b>514,416</b>       | <b>1,272</b>  | <b>154,211</b>       | <b>1,788</b> | <b>202,197</b>       |
| Type of business                          | MONTEBELLO    |                      | MONTEREY        |                      | MONTEREY PARK |                      | MOORPARK     |                      |
|   | Permits       | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions | Permits      | Taxable transactions |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 57            | 10,408               | 30              | 6,426                | 34            | #                    | 15           | 2,304                |
| Home Furnishings and Appliance Stores     | 47            | 5,137                | 70              | 5,051                | 53            | 937                  | 16           | 3,872                |
| Bldg. Matrl. and Garden Equip. & Supplies | 18            | 16,294               | 17              | 1,752                | 16            | 878                  | 14           | 1,671                |
| Food and Beverage Stores                  | 56            | 7,081                | 43              | 6,806                | 54            | 5,392                | 22           | 4,432                |
| Gasoline Stations                         | 19            | 19,860               | 16              | 7,086                | 12            | 7,309                | 8            | 7,257                |
| Clothing & Clothing Accessories Stores    | 118           | 20,673               | 82              | 6,618                | 106           | 3,299                | 19           | 2,240                |
| General Merchandise Stores                | 42            | 28,136               | 11              | #                    | 47            | 648                  | 7            | 9,629                |
| Food Services and Drinking Places         | 172           | 21,645               | 190             | 31,009               | 150           | 20,642               | 79           | 9,044                |
| Other Retail Group                        | 391           | 13,753               | 600             | 30,505 #             | 654           | 24,726 #             | 257          | 10,091               |
| Total Retail and Food Services            | <b>920</b>    | <b>142,985</b>       | <b>1,059</b>    | <b>95,252</b>        | <b>1,126</b>  | <b>63,832</b>        | <b>437</b>   | <b>50,540</b>        |
| All Other Outlets                         | 516           | 53,749               | 481             | 30,122               | 444           | 21,682               | 310          | 11,858               |
| Totals All Outlets                        | <b>1,436</b>  | <b>196,735</b>       | <b>1,540</b>    | <b>125,374</b>       | <b>1,570</b>  | <b>85,514</b>        | <b>747</b>   | <b>62,398</b>        |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | MORENO VALLEY |                      | MORGAN HILL   |                      | MOUNTAIN VIEW |                      | MURRIETA      |                      |
|---|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|
|   | Permits       | Taxable transactions |
| Retail and Food Services                  |               |                      |               |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 93            | 33,031               | 21            | 14,651               | 52            | 18,575               | 78            | 16,554               |
| Home Furnishings and Appliance Stores     | 92            | 7,930                | 45            | 1,670                | 103           | 19,654               | 110           | 18,342               |
| Bldg. Matrl. and Garden Equip. & Supplies | 36            | 21,545               | 29            | 8,376                | 29            | 6,886                | 28            | 20,257               |
| Food and Beverage Stores                  | 75            | 18,965               | 28            | 6,012                | 62            | 15,608               | 40            | 10,879               |
| Gasoline Stations                         | 41            | 27,634               | 13            | 13,645               | 23            | 15,545               | 26            | 20,761               |
| Clothing & Clothing Accessories Stores    | 198           | 13,709               | 38            | 3,077                | 77            | 5,955                | 91            | 5,390                |
| General Merchandise Stores                | 39            | 48,423               | 12            | #                    | 15            | 48,359               | 21            | 35,472               |
| Food Services and Drinking Places         | 264           | 37,687               | 116           | 14,141               | 286           | 36,652               | 152           | 22,264               |
| Other Retail Group                        | 694           | 15,204               | 355           | 14,449 #             | 589           | 28,849               | 673           | 20,760               |
| <b>Total Retail and Food Services</b>     | <b>1,532</b>  | <b>224,127</b>       | <b>657</b>    | <b>76,021</b>        | <b>1,236</b>  | <b>196,082</b>       | <b>1,219</b>  | <b>170,678</b>       |
| All Other Outlets                         | 488           | 16,665               | 475           | 19,129               | 940           | 100,587              | 588           | 29,507               |
| <b>Totals All Outlets</b>                 | <b>2,020</b>  | <b>240,792</b>       | <b>1,132</b>  | <b>95,150</b>        | <b>2,176</b>  | <b>296,669</b>       | <b>1,807</b>  | <b>200,185</b>       |
| Type of business                          | NAPA          |                      | NATIONAL CITY |                      | NEWARK        |                      | NEWPORT BEACH |                      |
|   | Permits       | Taxable transactions |
| Retail and Food Services                  |               |                      |               |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 58            | 26,363               | 103           | 80,460               | 66            | 18,547               | 77            | 115,984              |
| Home Furnishings and Appliance Stores     | 83            | 5,417                | 52            | 5,345                | 36            | 3,352                | 239           | 11,054               |
| Bldg. Matrl. and Garden Equip. & Supplies | 49            | 22,882               | 26            | 3,711                | 21            | 14,978               | 40            | 9,481                |
| Food and Beverage Stores                  | 114           | 17,623               | 70            | 7,613                | 34            | 5,823                | 69            | 20,575               |
| Gasoline Stations                         | 27            | 18,565               | 18            | 13,464               | 11            | 6,850                | 19            | 18,718               |
| Clothing & Clothing Accessories Stores    | 105           | 14,352               | 212           | 25,785               | 101           | 13,244               | 316           | 32,579               |
| General Merchandise Stores                | 18            | 23,190               | 27            | 31,430               | 18            | 18,106               | 24            | 33,540               |
| Food Services and Drinking Places         | 209           | 28,889               | 205           | 27,646               | 164           | 17,582               | 368           | 83,706               |
| Other Retail Group                        | 779           | 24,370               | 492           | 14,847               | 248           | 10,912               | 1,281         | 34,128               |
| <b>Total Retail and Food Services</b>     | <b>1,442</b>  | <b>181,650</b>       | <b>1,205</b>  | <b>210,301</b>       | <b>699</b>    | <b>109,395</b>       | <b>2,433</b>  | <b>359,765</b>       |
| All Other Outlets                         | 897           | 34,723               | 481           | 46,384               | 385           | 57,102               | 1,491         | 134,624              |
| <b>Totals All Outlets</b>                 | <b>2,339</b>  | <b>216,372</b>       | <b>1,686</b>  | <b>256,685</b>       | <b>1,084</b>  | <b>166,497</b>       | <b>3,924</b>  | <b>494,388</b>       |
| Type of business                          | NORCO         |                      | NORWALK       |                      | NOVATO        |                      | OAKDALE       |                      |
|   | Permits       | Taxable transactions |
| Retail and Food Services                  |               |                      |               |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 59            | 19,148               | 62            | 31,130               | 31            | 16,957               | 30            | 8,572                |
| Home Furnishings and Appliance Stores     | 23            | 1,701                | 42            | 2,555                | 50            | 2,598                | 16            | 878                  |
| Bldg. Matrl. and Garden Equip. & Supplies | 19            | 4,339                | 18            | #                    | 24            | 3,479                | 20            | 3,263                |
| Food and Beverage Stores                  | 23            | 5,291                | 57            | 9,448                | 35            | 9,948                | 20            | 4,108                |
| Gasoline Stations                         | 16            | 13,025               | 26            | 19,220               | 20            | 12,549               | 13            | 8,712                |
| Clothing & Clothing Accessories Stores    | 26            | 632                  | 93            | 4,690                | 56            | 7,248                | 18            | 265                  |
| General Merchandise Stores                | 4             | #                    | 35            | 44,436               | 8             | 33,176               | 7             | #                    |
| Food Services and Drinking Places         | 84            | 12,064               | 190           | 21,514               | 115           | 16,354               | 54            | 5,964                |
| Other Retail Group                        | 247           | 15,252 #             | 528           | 16,615 #             | 612           | 17,317               | 168           | 7,947 #              |
| <b>Total Retail and Food Services</b>     | <b>501</b>    | <b>71,453</b>        | <b>1,051</b>  | <b>149,609</b>       | <b>951</b>    | <b>119,625</b>       | <b>346</b>    | <b>39,709</b>        |
| All Other Outlets                         | 278           | 13,162               | 433           | 24,782               | 637           | 22,166               | 223           | 17,226               |
| <b>Totals All Outlets</b>                 | <b>779</b>    | <b>84,615</b>        | <b>1,484</b>  | <b>174,391</b>       | <b>1,588</b>  | <b>141,791</b>       | <b>569</b>    | <b>56,934</b>        |
| Type of business                          | OAKLAND       |                      | OCEANSIDE     |                      | ONTARIO       |                      | ORANGE        |                      |
|   | Permits       | Taxable transactions |
| Retail and Food Services                  |               |                      |               |                      |               |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 245           | 77,566               | 114           | 30,535               | 244           | 153,236              | 189           | 71,960               |
| Home Furnishings and Appliance Stores     | 296           | 27,648               | 130           | 19,552               | 222           | 67,946               | 194           | 37,628               |
| Bldg. Matrl. and Garden Equip. & Supplies | 115           | 42,658               | 41            | 25,069               | 113           | 27,958               | 65            | 41,143               |
| Food and Beverage Stores                  | 461           | 54,566               | 95            | 24,621               | 108           | 18,514               | 106           | 23,755               |
| Gasoline Stations                         | 118           | 85,015               | 47            | 34,703               | 80            | 83,661               | 50            | 36,139               |
| Clothing & Clothing Accessories Stores    | 640           | 13,757               | 211           | 10,347               | 416           | 58,362               | 259           | 22,817               |
| General Merchandise Stores                | 138           | 19,632               | 32            | 53,404               | 108           | 27,492               | 50            | 34,824               |
| Food Services and Drinking Places         | 1,138         | 110,414              | 343           | 51,138               | 397           | 74,371               | 434           | 69,352               |
| Other Retail Group                        | 3,839         | 72,452               | 1,508         | 32,911               | 1,790         | 178,809              | 1,451         | 49,734               |
| <b>Total Retail and Food Services</b>     | <b>6,990</b>  | <b>503,707</b>       | <b>2,521</b>  | <b>282,279</b>       | <b>3,478</b>  | <b>690,351</b>       | <b>2,798</b>  | <b>387,352</b>       |
| All Other Outlets                         | 3,081         | 261,406              | 1,157         | 60,573               | 1,933         | 415,458              | 1,927         | 192,550              |
| <b>Totals All Outlets</b>                 | <b>10,071</b> | <b>765,113</b>       | <b>3,678</b>  | <b>342,853</b>       | <b>5,411</b>  | <b>1,105,809</b>     | <b>4,725</b>  | <b>579,901</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**

(Taxable transactions in thousands of dollars)

| Type of business                          | OROVILLE     |                      | OXNARD       |                      | PALM DESERT  |                      | PALM SPRINGS |                      |
|---|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|
|   | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 37           | 8,503                | 121          | 71,989               | 56           | 3,927                | 38           | #                    |
| Home Furnishings and Appliance Stores     | 31           | 1,220                | 117          | 36,214               | 167          | 28,089               | 68           | 1,757                |
| Bldg. Matrl. and Garden Equip. & Supplies | 24           | 6,787                | 36           | 22,112               | 49           | 17,901               | 21           | 19,371               |
| Food and Beverage Stores                  | 19           | 4,524                | 145          | 21,492               | 32           | 13,253               | 32           | 10,234               |
| Gasoline Stations                         | 16           | 8,312                | 46           | 35,959               | 12           | 12,701               | 20           | 19,367               |
| Clothing & Clothing Accessories Stores    | 19           | 664                  | 162          | 15,329               | 356          | 49,046               | 107          | 6,625                |
| General Merchandise Stores                | 3            | #                    | 49           | 59,092               | 39           | 79,105               | 21           | 19,639               |
| Food Services and Drinking Places         | 78           | 8,327                | 333          | 45,842               | 195          | 45,880               | 238          | 46,184               |
| Other Retail Group                        | 181          | 18,471 #             | 1,195        | 26,496               | 1,290        | 42,766               | 747          | 31,026 #             |
| <b>Total Retail and Food Services</b>     | <b>408</b>   | <b>56,809</b>        | <b>2,204</b> | <b>334,526</b>       | <b>2,196</b> | <b>292,667</b>       | <b>1,292</b> | <b>154,203</b>       |
| All Other Outlets                         | 213          | 8,346                | 1,237        | 98,592               | 708          | 50,728               | 576          | 54,201               |
| <b>Totals All Outlets</b>                 | <b>621</b>   | <b>65,155</b>        | <b>3,441</b> | <b>433,118</b>       | <b>2,904</b> | <b>343,395</b>       | <b>1,868</b> | <b>208,404</b>       |
| Type of business                          | PALMDALE     |                      | PALO ALTO    |                      | PARAMOUNT    |                      | PASADENA     |                      |
|   | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 73           | 37,291               | 24           | 30,228               | 65           | 5,154                | 115          | 74,993               |
| Home Furnishings and Appliance Stores     | 101          | 17,878               | 125          | 35,379               | 83           | 816                  | 311          | 45,681               |
| Bldg. Matrl. and Garden Equip. & Supplies | 36           | 20,419               | 34           | 6,632                | 33           | 15,684               | 74           | 17,391               |
| Food and Beverage Stores                  | 51           | 17,257               | 35           | 7,330                | 50           | 7,910                | 106          | 32,861               |
| Gasoline Stations                         | 33           | 25,676               | 14           | 10,363               | 11           | 12,269               | 28           | 23,438               |
| Clothing & Clothing Accessories Stores    | 199          | 20,597               | 166          | 42,325               | 420          | 2,044                | 422          | 43,075               |
| General Merchandise Stores                | 85           | 62,938               | 16           | 30,951               | 137          | #                    | 128          | 48,297               |
| Food Services and Drinking Places         | 250          | 39,180               | 277          | 53,862               | 114          | 8,934                | 531          | 92,318               |
| Other Retail Group                        | 799          | 21,668               | 801          | 20,697               | 2,403        | 20,445 #             | 2,483        | 131,759              |
| <b>Total Retail and Food Services</b>     | <b>1,627</b> | <b>262,903</b>       | <b>1,492</b> | <b>237,767</b>       | <b>3,316</b> | <b>73,256</b>        | <b>4,198</b> | <b>509,812</b>       |
| All Other Outlets                         | 618          | 28,422               | 843          | 120,956              | 749          | 48,030               | 1,571        | 119,825              |
| <b>Totals All Outlets</b>                 | <b>2,245</b> | <b>291,325</b>       | <b>2,335</b> | <b>358,723</b>       | <b>4,065</b> | <b>121,286</b>       | <b>5,769</b> | <b>629,637</b>       |
| Type of business                          | PASO ROBLES  |                      | PERRIS       |                      | PETALUMA     |                      | PICO RIVERA  |                      |
|   | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 49           | 17,406               | 46           | 8,145                | 54           | 46,077               | 35           | 2,446                |
| Home Furnishings and Appliance Stores     | 43           | 3,302                | 31           | 2,006                | 75           | 3,068                | 42           | 7,092                |
| Bldg. Matrl. and Garden Equip. & Supplies | 25           | 7,159                | 15           | #                    | 30           | 7,846                | 20           | 12,758               |
| Food and Beverage Stores                  | 38           | 6,475                | 35           | 9,327                | 46           | 13,541               | 59           | 8,347                |
| Gasoline Stations                         | 24           | 14,251               | 16           | 16,190               | 25           | 14,762               | 15           | 12,770               |
| Clothing & Clothing Accessories Stores    | 45           | 3,946                | 67           | 742                  | 88           | 13,384               | 87           | 6,292                |
| General Merchandise Stores                | 18           | 23,580               | 14           | #                    | 9            | 6,563                | 29           | 31,800               |
| Food Services and Drinking Places         | 131          | 18,440               | 86           | 10,915               | 181          | 19,698               | 157          | 20,905               |
| Other Retail Group                        | 440          | 10,389               | 250          | 27,949 #             | 812          | 19,029               | 805          | 8,539                |
| <b>Total Retail and Food Services</b>     | <b>813</b>   | <b>104,949</b>       | <b>560</b>   | <b>75,274</b>        | <b>1,320</b> | <b>143,968</b>       | <b>1,249</b> | <b>110,949</b>       |
| All Other Outlets                         | 441          | 22,990               | 222          | 43,353               | 751          | 41,113               | 361          | 46,462               |
| <b>Totals All Outlets</b>                 | <b>1,254</b> | <b>127,940</b>       | <b>782</b>   | <b>118,627</b>       | <b>2,071</b> | <b>185,080</b>       | <b>1,610</b> | <b>157,411</b>       |
| Type of business                          | PINOLE       |                      | PITTSBURG    |                      | PLACENTIA    |                      | PLACERVILLE  |                      |
|   | Permits      | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |              |                      |
| Motor Vehicle and Parts Dealers           | 11           | 1,968                | 44           | 19,849               | 47           | 11,255               | 18           | 10,681               |
| Home Furnishings and Appliance Stores     | 18           | #                    | 29           | 5,714                | 46           | 3,572                | 18           | 1,714                |
| Bldg. Matrl. and Garden Equip. & Supplies | 4            | 4,242                | 17           | 8,822                | 11           | 939                  | 13           | #                    |
| Food and Beverage Stores                  | 16           | 5,781                | 40           | 7,777                | 25           | 4,579                | 19           | 3,986                |
| Gasoline Stations                         | 9            | 5,063                | 11           | 9,827                | 12           | 9,431                | 8            | 4,320                |
| Clothing & Clothing Accessories Stores    | 18           | 1,750                | 45           | 4,277                | 39           | 3,071                | 27           | 724                  |
| General Merchandise Stores                | 7            | 9,745                | 15           | 14,939               | 11           | 1,098                | 9            | 1,470                |
| Food Services and Drinking Places         | 63           | 11,308               | 98           | 14,646               | 116          | 14,992               | 71           | 7,344                |
| Other Retail Group                        | 147          | 14,192 #             | 219          | 9,377                | 308          | 9,649                | 260          | 15,550 #             |
| <b>Total Retail and Food Services</b>     | <b>293</b>   | <b>54,050</b>        | <b>518</b>   | <b>95,229</b>        | <b>615</b>   | <b>58,587</b>        | <b>443</b>   | <b>45,788</b>        |
| All Other Outlets                         | 134          | 3,148                | 272          | 81,540               | 543          | 34,777               | 157          | 10,595               |
| <b>Totals All Outlets</b>                 | <b>427</b>   | <b>57,198</b>        | <b>790</b>   | <b>176,769</b>       | <b>1,158</b> | <b>93,364</b>        | <b>600</b>   | <b>56,383</b>        |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | PLEASANT HILL          |                      | PLEASANTON     |                      | POMONA           |                      | PORTERVILLE   |                      |
|---|------------------------|----------------------|----------------|----------------------|------------------|----------------------|---------------|----------------------|
|   | Permits                | Taxable transactions | Permits        | Taxable transactions | Permits          | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |                        |                      |                |                      |                  |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 31                     | 2,862                | 84             | 50,835               | 277              | 23,604               | 61            | 11,462               |
| Home Furnishings and Appliance Stores     | 46                     | 23,929               | 116            | 10,165               | 147              | 1,989                | 39            | 2,466                |
| Bldg. Matrl. and Garden Equip. & Supplies | 20                     | 4,219                | 37             | 9,763                | 70               | 16,386               | 23            | 10,839               |
| Food and Beverage Stores                  | 24                     | 7,240                | 44             | 11,977               | 127              | 16,161               | 27            | 5,554                |
| Gasoline Stations                         | 16                     | 9,118                | 23             | 15,427               | 57               | 31,768               | 25            | 9,535                |
| Clothing & Clothing Accessories Stores    | 45                     | 6,670                | 192            | 33,623               | 289              | 2,974                | 79            | 2,250                |
| General Merchandise Stores                | 10                     | 15,902               | 32             | 45,414               | 127              | #                    | 21            | 23,630               |
| Food Services and Drinking Places         | 111                    | 20,081               | 253            | 32,485               | 346              | 26,302               | 97            | 13,087               |
| Other Retail Group                        | 333                    | 18,170               | 988            | 25,864               | 1,853            | 32,464 #             | 305           | 6,395                |
| Total Retail and Food Services            | <b>636</b>             | <b>108,192</b>       | <b>1,769</b>   | <b>235,553</b>       | <b>3,293</b>     | <b>151,650</b>       | <b>677</b>    | <b>85,218</b>        |
| All Other Outlets                         | 286                    | 18,904               | 914            | 104,453              | 1,379            | 77,264               | 282           | 11,865               |
| Totals All Outlets                        | <b>922</b>             | <b>127,096</b>       | <b>2,683</b>   | <b>340,006</b>       | <b>4,672</b>     | <b>228,914</b>       | <b>959</b>    | <b>97,083</b>        |
| Type of business                          | POWAY                  |                      | RANCHO CORDOVA |                      | RANCHO CUCAMONGA |                      | RANCHO MIRAGE |                      |
|   | Permits                | Taxable transactions | Permits        | Taxable transactions | Permits          | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |                        |                      |                |                      |                  |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 39                     | 31,501               | 138            | 10,876               | 130              | 8,217                | 12            | 12,229               |
| Home Furnishings and Appliance Stores     | 51                     | 3,581                | 84             | 11,339               | 140              | 36,234               | 31            | 7,546                |
| Bldg. Matrl. and Garden Equip. & Supplies | 23                     | 10,704               | 29             | 17,370               | 64               | 22,186               | 5             | #                    |
| Food and Beverage Stores                  | 23                     | 5,407                | 44             | 6,880                | 80               | 20,154               | 11            | 6,701                |
| Gasoline Stations                         | 17                     | 11,570               | 22             | 13,490               | 42               | 32,091               | 4             | 3,193                |
| Clothing & Clothing Accessories Stores    | 39                     | 1,037                | 60             | 2,125                | 204              | 27,151               | 23            | 1,273                |
| General Merchandise Stores                | 12                     | 53,391               | 14             | 14,095               | 62               | 72,542               | 2             | #                    |
| Food Services and Drinking Places         | 132                    | 13,107               | 153            | 18,743               | 355              | 71,761               | 68            | 23,475               |
| Other Retail Group                        | 505                    | 16,836               | 380            | 16,932               | 1,039            | 51,503               | 200           | 16,729 #             |
| Total Retail and Food Services            | <b>841</b>             | <b>147,134</b>       | <b>924</b>     | <b>111,851</b>       | <b>2,116</b>     | <b>341,839</b>       | <b>356</b>    | <b>71,147</b>        |
| All Other Outlets                         | 639                    | 71,886               | 560            | 59,701               | 1,305            | 108,847              | 159           | 40,763               |
| Totals All Outlets                        | <b>1,480</b>           | <b>219,020</b>       | <b>1,484</b>   | <b>171,552</b>       | <b>3,421</b>     | <b>450,686</b>       | <b>515</b>    | <b>111,910</b>       |
| Type of business                          | RANCHO SANTA MARGARITA |                      | RED BLUFF      |                      | REDDING          |                      | REDLANDS      |                      |
|   | Permits                | Taxable transactions | Permits        | Taxable transactions | Permits          | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |                        |                      |                |                      |                  |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 18                     | 18,048               | 29             | 8,275                | 139              | 49,052               | 64            | 41,582               |
| Home Furnishings and Appliance Stores     | 78                     | 3,428                | 20             | 1,084                | 130              | 18,687               | 57            | 4,679                |
| Bldg. Matrl. and Garden Equip. & Supplies | 18                     | #                    | 20             | 6,397                | 77               | 30,147               | 29            | 22,048               |
| Food and Beverage Stores                  | 14                     | 6,371                | 13             | 4,199                | 55               | 18,563               | 47            | 14,133               |
| Gasoline Stations                         | 6                      | 7,152                | 16             | 8,201                | 48               | 29,360               | 18            | 13,934               |
| Clothing & Clothing Accessories Stores    | 68                     | 1,961                | 9              | 217                  | 97               | 10,517               | 98            | 6,376                |
| General Merchandise Stores                | 13                     | #                    | 4              | #                    | 28               | 56,166               | 28            | 20,689               |
| Food Services and Drinking Places         | 76                     | 13,566               | 61             | 6,468                | 305              | 36,636               | 187           | 25,487               |
| Other Retail Group                        | 422                    | 30,511 #             | 176            | 14,310 #             | 948              | 34,591               | 858           | 16,838               |
| Total Retail and Food Services            | <b>713</b>             | <b>81,038</b>        | <b>348</b>     | <b>49,150</b>        | <b>1,827</b>     | <b>283,719</b>       | <b>1,386</b>  | <b>165,765</b>       |
| All Other Outlets                         | 389                    | 17,037               | 201            | 8,149                | 1,077            | 72,923               | 536           | 28,617               |
| Totals All Outlets                        | <b>1,102</b>           | <b>98,075</b>        | <b>549</b>     | <b>57,299</b>        | <b>2,904</b>     | <b>356,643</b>       | <b>1,922</b>  | <b>194,382</b>       |
| Type of business                          | REDONDO BEACH          |                      | REDWOOD CITY   |                      | RIALTO           |                      | RICHMOND      |                      |
|   | Permits                | Taxable transactions | Permits        | Taxable transactions | Permits          | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |                        |                      |                |                      |                  |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 32                     | 10,989               | 62             | 60,585               | 95               | 6,080                | 82            | 29,816               |
| Home Furnishings and Appliance Stores     | 96                     | 3,915                | 89             | 14,232               | 41               | 971                  | 55            | 3,173                |
| Bldg. Matrl. and Garden Equip. & Supplies | 25                     | 5,808                | 31             | 14,722               | 18               | 11,105               | 24            | 2,459                |
| Food and Beverage Stores                  | 63                     | 16,230               | 64             | 17,890               | 58               | 10,010               | 72            | 6,958                |
| Gasoline Stations                         | 14                     | 9,472                | 25             | 18,638               | 34               | 33,149               | 34            | 40,222               |
| Clothing & Clothing Accessories Stores    | 224                    | 30,271               | 80             | 8,881                | 80               | 3,498                | 141           | 9,803                |
| General Merchandise Stores                | 60                     | 16,260               | 26             | 30,574               | 22               | #                    | 28            | 51,090               |
| Food Services and Drinking Places         | 256                    | 37,536               | 248            | 29,008               | 133              | 17,959               | 166           | 14,121               |
| Other Retail Group                        | 877                    | 15,122               | 529            | 26,553               | 367              | 29,182 #             | 539           | 12,157               |
| Total Retail and Food Services            | <b>1,647</b>           | <b>145,603</b>       | <b>1,154</b>   | <b>221,082</b>       | <b>848</b>       | <b>111,954</b>       | <b>1,141</b>  | <b>169,799</b>       |
| All Other Outlets                         | 596                    | 21,395               | 783            | 113,298              | 402              | 62,962               | 647           | 46,426               |
| Totals All Outlets                        | <b>2,243</b>           | <b>166,998</b>       | <b>1,937</b>   | <b>334,380</b>       | <b>1,250</b>     | <b>174,916</b>       | <b>1,788</b>  | <b>216,225</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(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 |
| Retail and Food Services                  |              |                      |                |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 37           | 8,036                | 22             | 1,941                | 342          | 173,590              | 57            | 12,636               |
| Home Furnishings and Appliance Stores     | 23           | 1,939                | 10             | #                    | 272          | 30,551               | 65            | 23,679               |
| Bldg. Matrl. and Garden Equip. & Supplies | 11           | #                    | 5              | #                    | 119          | 45,670               | 26            | 3,980                |
| Food and Beverage Stores                  | 15           | 5,165                | 14             | 2,647                | 185          | 41,600               | 26            | 5,312                |
| Gasoline Stations                         | 14           | 4,508                | 6              | 4,579                | 83           | 61,248               | 24            | 13,667               |
| Clothing & Clothing Accessories Stores    | 23           | 405                  | 15             | 747                  | 437          | 46,620               | 32            | 826                  |
| General Merchandise Stores                | 14           | #                    | 6              | 11,350               | 93           | 86,095               | 13            | 2,911                |
| Food Services and Drinking Places         | 66           | 8,761                | 47             | 6,270                | 633          | 93,162               | 108           | 13,647               |
| Other Retail Group                        | 227          | 22,274 #             | 72             | 16,338 #             | 2,505        | 64,397               | 450           | 13,260               |
| <b>Total Retail and Food Services</b>     | <b>430</b>   | <b>51,087</b>        | <b>197</b>     | <b>43,873</b>        | <b>4,669</b> | <b>642,933</b>       | <b>801</b>    | <b>89,918</b>        |
| All Other Outlets                         | 191          | 6,899                | 77             | 3,680                | 2,148        | 187,610              | 390           | 38,387               |
| <b>Totals All Outlets</b>                 | <b>621</b>   | <b>57,987</b>        | <b>274</b>     | <b>47,553</b>        | <b>6,817</b> | <b>830,543</b>       | <b>1,191</b>  | <b>128,306</b>       |
| Type of business                          | ROHNERT PARK |                      | ROSEMEAD       |                      | ROSEVILLE    |                      | SACRAMENTO    |                      |
|   | Permits      | Taxable transactions | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 19           | 2,817                | 60             | 6,410                | 149          | 189,666              | 500           | 79,457               |
| Home Furnishings and Appliance Stores     | 33           | 7,000                | 54             | 2,434                | 202          | 51,869               | 413           | 61,931               |
| Bldg. Matrl. and Garden Equip. & Supplies | 7            | #                    | 19             | 1,170                | 71           | 37,881               | 158           | 53,899               |
| Food and Beverage Stores                  | 25           | 7,518                | 38             | 3,546                | 81           | 26,756               | 360           | 62,617               |
| Gasoline Stations                         | 15           | 7,042                | 9              | 5,794                | 47           | 35,002               | 129           | 86,808               |
| Clothing & Clothing Accessories Stores    | 22           | 3,006                | 32             | 440                  | 320          | 54,600               | 654           | 68,584               |
| General Merchandise Stores                | 8            | 41,014               | 29             | 31,774               | 72           | 95,542               | 104           | 105,835              |
| Food Services and Drinking Places         | 101          | 17,011               | 128            | 14,713               | 382          | 69,081               | 1,299         | 169,191              |
| Other Retail Group                        | 285          | 20,983 #             | 254            | 4,661                | 2,025        | 58,098               | 3,973         | 104,954              |
| <b>Total Retail and Food Services</b>     | <b>515</b>   | <b>106,391</b>       | <b>623</b>     | <b>70,944</b>        | <b>3,349</b> | <b>618,495</b>       | <b>7,590</b>  | <b>793,275</b>       |
| All Other Outlets                         | 308          | 18,735               | 299            | 8,199                | 1,003        | 94,125               | 3,383         | 379,847              |
| <b>Totals All Outlets</b>                 | <b>823</b>   | <b>125,126</b>       | <b>922</b>     | <b>79,142</b>        | <b>4,352</b> | <b>712,620</b>       | <b>10,973</b> | <b>1,173,122</b>     |
| Type of business                          | SALINAS      |                      | SAN BERNARDINO |                      | SAN BRUNO    |                      | SAN CARLOS    |                      |
|   | Permits      | Taxable transactions | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 141          | 57,147               | 248            | 67,119               | 30           | 11,148               | 29            | #                    |
| Home Furnishings and Appliance Stores     | 101          | 17,624               | 190            | 24,530               | 36           | 8,251                | 58            | 15,858               |
| Bldg. Matrl. and Garden Equip. & Supplies | 42           | 22,206               | 72             | 34,104               | 8            | #                    | 44            | 27,169               |
| Food and Beverage Stores                  | 123          | 20,723               | 193            | 26,836               | 32           | 4,538                | 16            | 3,216                |
| Gasoline Stations                         | 49           | 37,040               | 61             | 44,637               | 14           | 9,354                | 9             | 4,350                |
| Clothing & Clothing Accessories Stores    | 211          | 17,954               | 447            | 22,165               | 77           | 11,986               | 56            | 6,567                |
| General Merchandise Stores                | 33           | 52,978               | 152            | 80,013               | 18           | 25,721               | 10            | 617                  |
| Food Services and Drinking Places         | 305          | 39,078               | 479            | 66,179               | 137          | 20,046               | 102           | 11,252               |
| Other Retail Group                        | 735          | 27,732               | 2,202          | 40,015               | 246          | 19,193 #             | 393           | 31,741 #             |
| <b>Total Retail and Food Services</b>     | <b>1,740</b> | <b>292,483</b>       | <b>4,044</b>   | <b>405,598</b>       | <b>598</b>   | <b>110,236</b>       | <b>717</b>    | <b>100,770</b>       |
| All Other Outlets                         | 871          | 79,673               | 1,134          | 83,317               | 300          | 11,480               | 690           | 42,407               |
| <b>Totals All Outlets</b>                 | <b>2,611</b> | <b>372,156</b>       | <b>5,178</b>   | <b>488,915</b>       | <b>898</b>   | <b>121,717</b>       | <b>1,407</b>  | <b>143,177</b>       |
| Type of business                          | SAN CLEMENTE |                      | SAN DIEGO      |                      | SAN DIMAS    |                      | SAN FERNANDO  |                      |
|   | Permits      | Taxable transactions | Permits        | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |                |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 53           | 3,359                | 1,190          | 404,313              | 24           | 1,306                | 45            | 11,140               |
| Home Furnishings and Appliance Stores     | 133          | 8,014                | 1,527          | 232,046              | 40           | 4,235                | 66            | 2,071                |
| Bldg. Matrl. and Garden Equip. & Supplies | 25           | #                    | 366            | 179,969              | 12           | #                    | 17            | 18,587               |
| Food and Beverage Stores                  | 43           | 12,121               | 859            | 201,635              | 21           | 5,770                | 25            | 3,541                |
| Gasoline Stations                         | 16           | 17,433               | 346            | 278,502              | 11           | 8,527                | 6             | 3,374                |
| Clothing & Clothing Accessories Stores    | 133          | 2,258                | 2,246          | 278,305              | 47           | 4,619                | 278           | 2,114                |
| General Merchandise Stores                | 35           | 11,830               | 313            | 313,311              | 24           | 23,057               | 97            | 10,484               |
| Food Services and Drinking Places         | 170          | 21,504               | 3,695          | 623,086              | 71           | 10,801               | 93            | 10,894               |
| Other Retail Group                        | 731          | 22,938 #             | 11,371         | 358,877              | 288          | 15,932 #             | 934           | 3,465                |
| <b>Total Retail and Food Services</b>     | <b>1,339</b> | <b>99,457</b>        | <b>21,913</b>  | <b>2,870,044</b>     | <b>538</b>   | <b>74,247</b>        | <b>1,561</b>  | <b>65,671</b>        |
| All Other Outlets                         | 775          | 21,592               | 11,769         | 1,173,138            | 437          | 41,555               | 347           | 11,108               |
| <b>Totals All Outlets</b>                 | <b>2,114</b> | <b>121,049</b>       | <b>33,682</b>  | <b>4,043,182</b>     | <b>975</b>   | <b>115,802</b>       | <b>1,908</b>  | <b>76,780</b>        |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(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 |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |                     |                      |
| Motor Vehicle and Parts Dealers           | 224           | 82,551               | 38              | 3,965                | 501           | 231,784              | 37                  | 39,645               |
| Home Furnishings and Appliance Stores     | 1,064         | 170,533              | 61              | 3,755                | 857           | 120,801              | 72                  | 7,192                |
| Bldg. Matrl. and Garden Equip. & Supplies | 289           | 79,304               | 25              | 3,822                | 265           | 133,648              | 22                  | 8,238                |
| Food and Beverage Stores                  | 1,115         | 141,077              | 40              | 3,811                | 593           | 99,573               | 15                  | 3,352                |
| Gasoline Stations                         | 130           | 89,488               | 11              | 8,568                | 219           | 192,257              | 8                   | 5,462                |
| Clothing & Clothing Accessories Stores    | 2,210         | 290,457              | 100             | 6,569                | 1,126         | 147,283              | 51                  | 5,732                |
| General Merchandise Stores                | 243           | 139,381              | 36              | 41                   | 171           | 225,026              | 21                  | #                    |
| Food Services and Drinking Places         | 4,121         | 595,849              | 191             | 16,487               | 2,012         | 288,017              | 87                  | 12,766               |
| Other Retail Group                        | 7,484         | 318,725              | 394             | 7,377                | 5,942         | 186,267              | 490                 | 24,849 #             |
| <b>Total Retail and Food Services</b>     | <b>16,880</b> | <b>1,907,365</b>     | <b>896</b>      | <b>54,396</b>        | <b>11,686</b> | <b>1,624,656</b>     | <b>803</b>          | <b>107,237</b>       |
| All Other Outlets                         | 9,382         | 980,587              | 433             | 12,703               | 6,778         | 722,977              | 404                 | 17,951               |
| <b>Totals All Outlets</b>                 | <b>26,262</b> | <b>2,887,952</b>     | <b>1,329</b>    | <b>67,099</b>        | <b>18,464</b> | <b>2,347,633</b>     | <b>1,207</b>        | <b>125,188</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 |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |                     |                      |
| Motor Vehicle and Parts Dealers           | 80            | 38,129               | 68              | 37,344               | 68            | 12,480               | 71                  | 20,464               |
| Home Furnishings and Appliance Stores     | 87            | 8,658                | 96              | 17,080               | 107           | 46,355               | 154                 | 19,056               |
| Bldg. Matrl. and Garden Equip. & Supplies | 55            | 24,492               | 39              | 18,128               | 52            | 29,589               | 53                  | 18,488               |
| Food and Beverage Stores                  | 66            | 11,631               | 45              | 13,189               | 47            | 11,331               | 80                  | 18,967               |
| Gasoline Stations                         | 35            | 17,088               | 22              | 14,298               | 18            | 18,444               | 36                  | 24,014               |
| Clothing & Clothing Accessories Stores    | 133           | 25,504               | 112             | 17,209               | 62            | 8,421                | 229                 | 33,726               |
| General Merchandise Stores                | 32            | 68,436               | 16              | 28,441               | 8             | 33,488               | 35                  | 32,644               |
| Food Services and Drinking Places         | 257           | 27,425               | 182             | 29,874               | 187           | 27,564               | 332                 | 43,665               |
| Other Retail Group                        | 516           | 25,325               | 619             | 26,913               | 648           | 23,514               | 1,034               | 39,739               |
| <b>Total Retail and Food Services</b>     | <b>1,261</b>  | <b>246,688</b>       | <b>1,199</b>    | <b>202,476</b>       | <b>1,197</b>  | <b>211,186</b>       | <b>2,024</b>        | <b>250,763</b>       |
| All Other Outlets                         | 1,013         | 125,946              | 683             | 38,284               | 959           | 54,685               | 1,160               | 34,989               |
| <b>Totals All Outlets</b>                 | <b>2,274</b>  | <b>372,634</b>       | <b>1,882</b>    | <b>240,760</b>       | <b>2,156</b>  | <b>265,871</b>       | <b>3,184</b>        | <b>285,752</b>       |
| Type of business                          | SAN RAFAEL    |                      | SAN RAMON       |                      | SANTA ANA     |                      | SANTA BARBARA       |                      |
|   | Permits       | Taxable transactions | Permits         | Taxable transactions | Permits       | Taxable transactions | Permits             | Taxable transactions |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |                     |                      |
| Motor Vehicle and Parts Dealers           | 86            | 56,939               | 28              | 5,167                | 286           | 106,373              | 76                  | 25,103               |
| Home Furnishings and Appliance Stores     | 141           | 26,246               | 84              | 5,497                | 279           | 33,968               | 157                 | 18,349               |
| Bldg. Matrl. and Garden Equip. & Supplies | 52            | 39,750               | 21              | 16,798               | 98            | 44,112               | 69                  | 23,929               |
| Food and Beverage Stores                  | 57            | 16,561               | 25              | 10,391               | 255           | 41,193               | 107                 | 25,986               |
| Gasoline Stations                         | 26            | 14,245               | 23              | 15,445               | 59            | 45,076               | 37                  | 22,108               |
| Clothing & Clothing Accessories Stores    | 111           | 4,355                | 73              | 2,550                | 406           | 46,749               | 255                 | 36,908               |
| General Merchandise Stores                | 20            | 9,644                | 18              | #                    | 94            | 53,975               | 34                  | 15,641               |
| Food Services and Drinking Places         | 223           | 22,588               | 151             | 20,355               | 784           | 76,782               | 390                 | 66,472               |
| Other Retail Group                        | 891           | 29,893               | 439             | 27,699 #             | 1,370         | 60,344               | 1,753               | 41,166               |
| <b>Total Retail and Food Services</b>     | <b>1,607</b>  | <b>220,222</b>       | <b>862</b>      | <b>103,902</b>       | <b>3,631</b>  | <b>508,573</b>       | <b>2,878</b>        | <b>275,661</b>       |
| All Other Outlets                         | 1,140         | 69,308               | 572             | 42,770               | 2,952         | 246,199              | 1,504               | 61,408               |
| <b>Totals All Outlets</b>                 | <b>2,747</b>  | <b>289,530</b>       | <b>1,434</b>    | <b>146,672</b>       | <b>6,583</b>  | <b>754,771</b>       | <b>4,382</b>        | <b>337,068</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 |
| Retail and Food Services                  |               |                      |                 |                      |               |                      |                     |                      |
| Motor Vehicle and Parts Dealers           | 142           | 93,417               | 157             | 91,431               | 51            | 12,428               | 119                 | 20,302               |
| Home Furnishings and Appliance Stores     | 241           | 38,894               | 247             | 24,882               | 84            | 4,330                | 126                 | 11,609               |
| Bldg. Matrl. and Garden Equip. & Supplies | 58            | 16,803               | 72              | 34,106               | 36            | 5,592                | 56                  | 15,531               |
| Food and Beverage Stores                  | 91            | 18,847               | 103             | 27,196               | 55            | 12,645               | 29                  | 4,532                |
| Gasoline Stations                         | 31            | 24,177               | 45              | 50,197               | 17            | 9,624                | 14                  | 12,385               |
| Clothing & Clothing Accessories Stores    | 103           | 13,970               | 414             | 21,110               | 112           | 8,480                | 313                 | 3,987                |
| General Merchandise Stores                | 25            | 33,868               | 138             | 79,331               | 15            | #                    | 135                 | 17,454               |
| Food Services and Drinking Places         | 474           | 62,571               | 437             | 65,202               | 240           | 31,063               | 138                 | 15,264               |
| Other Retail Group                        | 945           | 33,202               | 2,253           | 39,254               | 827           | 44,088 #             | 2,041               | 20,820               |
| <b>Total Retail and Food Services</b>     | <b>2,110</b>  | <b>335,750</b>       | <b>3,866</b>    | <b>432,709</b>       | <b>1,437</b>  | <b>128,250</b>       | <b>2,971</b>        | <b>121,886</b>       |
| All Other Outlets                         | 2,218         | 315,010              | 1,836           | 105,128              | 644           | 27,751               | 1,889               | 327,173              |
| <b>Totals All Outlets</b>                 | <b>4,328</b>  | <b>650,760</b>       | <b>5,702</b>    | <b>537,836</b>       | <b>2,081</b>  | <b>156,001</b>       | <b>4,860</b>        | <b>449,059</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(Taxable transactions in thousands of dollars)

| Type of business                          | SANTA MARIA  |                      | SANTA MONICA     |                      | SANTA ROSA          |                      | SANTEE         |                      |
|---|--------------|----------------------|------------------|----------------------|---------------------|----------------------|----------------|----------------------|
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits             | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                     |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 91           | 47,720               | 84               | 101,283              | 132                 | 76,737               | 62             | 5,412                |
| Home Furnishings and Appliance Stores     | 76           | 10,086               | 218              | 31,343               | 184                 | 41,518               | 36             | 6,236                |
| Bldg. Matrl. and Garden Equip. & Supplies | 44           | 26,292               | 42               | 14,217               | 79                  | 31,338               | 17             | 16,725               |
| Food and Beverage Stores                  | 78           | 16,359               | 81               | 23,462               | 109                 | 35,390               | 24             | 7,316                |
| Gasoline Stations                         | 22           | 18,811               | 21               | 21,249               | 55                  | 38,108               | 15             | 8,626                |
| Clothing & Clothing Accessories Stores    | 131          | 8,601                | 444              | 59,881               | 218                 | 31,930               | 52             | 5,443                |
| General Merchandise Stores                | 33           | 47,776               | 51               | 6,717                | 34                  | 70,812               | 16             | 40,726               |
| Food Services and Drinking Places         | 220          | 28,612               | 417              | 100,068              | 432                 | 51,981               | 109            | 16,262               |
| Other Retail Group                        | 516          | 19,094               | 1,707            | 67,036               | 1,671               | 61,976               | 384            | 13,267               |
| Total Retail and Food Services            | <b>1,211</b> | <b>223,351</b>       | <b>3,065</b>     | <b>425,257</b>       | <b>2,914</b>        | <b>439,791</b>       | <b>715</b>     | <b>120,013</b>       |
| All Other Outlets                         | 788          | 75,404               | 1,400            | 148,152              | 1,628               | 93,759               | 452            | 27,094               |
| Totals All Outlets                        | <b>1,999</b> | <b>298,754</b>       | <b>4,465</b>     | <b>573,408</b>       | <b>4,542</b>        | <b>533,550</b>       | <b>1,167</b>   | <b>147,106</b>       |
| Type of business                          | SEAL BEACH   |                      | SEASIDE          |                      | SELMA               |                      | SHAFTER        |                      |
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits             | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                     |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 12           | #                    | 46               | 39,483               | 30                  | 21,430               | 12             | 4,923                |
| Home Furnishings and Appliance Stores     | 25           | 6,255                | 23               | 1,931                | 14                  | 956                  | 8              | #                    |
| Bldg. Matrl. and Garden Equip. & Supplies | 6            | 634                  | 11               | #                    | 7                   | #                    | 4              | #                    |
| Food and Beverage Stores                  | 12           | 4,576                | 29               | 2,782                | 26                  | 3,556                | 13             | 1,546                |
| Gasoline Stations                         | 10           | 8,055                | 7                | 3,690                | 6                   | 3,205                | 11             | 3,217                |
| Clothing & Clothing Accessories Stores    | 48           | 3,265                | 28               | 231                  | 27                  | 361                  | 13             | 65                   |
| General Merchandise Stores                | 20           | 13,223               | 5                | 1,093                | 7                   | #                    | 7              | 372                  |
| Food Services and Drinking Places         | 80           | 17,470               | 73               | 7,284                | 57                  | 6,912                | 25             | 1,484                |
| Other Retail Group                        | 177          | 6,502 #              | 156              | 17,385 #             | 101                 | 20,659 #             | 44             | 31,683 #             |
| Total Retail and Food Services            | <b>390</b>   | <b>59,980</b>        | <b>378</b>       | <b>73,879</b>        | <b>275</b>          | <b>57,080</b>        | <b>137</b>     | <b>43,290</b>        |
| All Other Outlets                         | 155          | 27,569               | 159              | 13,083               | 132                 | 8,586                | 78             | 85,604               |
| Totals All Outlets                        | <b>545</b>   | <b>87,548</b>        | <b>537</b>       | <b>86,962</b>        | <b>407</b>          | <b>65,666</b>        | <b>215</b>     | <b>128,894</b>       |
| Type of business                          | SIMI VALLEY  |                      | SOLANA BEACH     |                      | SONORA              |                      | SOUTH EL MONTE |                      |
|   | Permits      | Taxable transactions | Permits          | Taxable transactions | Permits             | Taxable transactions | Permits        | Taxable transactions |
| Retail and Food Services                  |              |                      |                  |                      |                     |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 84           | 38,606               | 6                | #                    | 25                  | 1,880                | 79             | 5,098                |
| Home Furnishings and Appliance Stores     | 115          | 10,852               | 52               | 3,484                | 26                  | 1,323                | 71             | 3,096                |
| Bldg. Matrl. and Garden Equip. & Supplies | 41           | 23,730               | 15               | 472                  | 13                  | 4,970                | 35             | 6,139                |
| Food and Beverage Stores                  | 75           | 18,892               | 10               | 3,913                | 9                   | 5,240                | 32             | 3,272                |
| Gasoline Stations                         | 35           | 25,984               | 2                | #                    | 7                   | 3,475                | 9              | 14,971               |
| Clothing & Clothing Accessories Stores    | 137          | 11,080               | 52               | 6,296                | 43                  | 1,535                | 129            | 87                   |
| General Merchandise Stores                | 37           | 48,886               | 1                | #                    | 6                   | #                    | 62             | 228                  |
| Food Services and Drinking Places         | 277          | 39,069               | 58               | 12,430               | 58                  | 4,498                | 62             | 5,325                |
| Other Retail Group                        | 1,008        | 24,617               | 285              | 12,012 #             | 256                 | 22,081 #             | 638            | 3,103                |
| Total Retail and Food Services            | <b>1,809</b> | <b>241,716</b>       | <b>481</b>       | <b>38,607</b>        | <b>443</b>          | <b>45,002</b>        | <b>1,117</b>   | <b>41,319</b>        |
| All Other Outlets                         | 1,126        | 47,904               | 281              | 11,382               | 180                 | 5,450                | 865            | 51,467               |
| Totals All Outlets                        | <b>2,935</b> | <b>289,621</b>       | <b>762</b>       | <b>49,988</b>        | <b>623</b>          | <b>50,452</b>        | <b>1,982</b>   | <b>92,786</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 |
| Retail and Food Services                  |              |                      |                  |                      |                     |                      |                |                      |
| Motor Vehicle and Parts Dealers           | 133          | 24,233               | 27               | 3,305                | 51                  | 10,126               | 50             | 6,824                |
| Home Furnishings and Appliance Stores     | 52           | 657                  | 22               | 989                  | 59                  | 11,364               | 26             | 1,707                |
| Bldg. Matrl. and Garden Equip. & Supplies | 22           | 598                  | 20               | 2,309                | 33                  | 14,850               | 16             | 9,920                |
| Food and Beverage Stores                  | 78           | 6,916                | 34               | 10,471               | 47                  | 8,642                | 35             | 3,542                |
| Gasoline Stations                         | 25           | 15,331               | 14               | 5,643                | 29                  | 14,549               | 11             | 8,772                |
| Clothing & Clothing Accessories Stores    | 101          | 4,285                | 66               | 5,227                | 43                  | 137                  | 51             | 510                  |
| General Merchandise Stores                | 36           | 24,748               | 5                | #                    | 14                  | #                    | 12             | #                    |
| Food Services and Drinking Places         | 168          | 15,359               | 131              | 16,780               | 177                 | 22,409               | 113            | 9,860                |
| Other Retail Group                        | 399          | 5,870                | 211              | 11,168 #             | 296                 | 59,467 #             | 137            | 9,081 #              |
| Total Retail and Food Services            | <b>1,014</b> | <b>97,998</b>        | <b>530</b>       | <b>55,892</b>        | <b>749</b>          | <b>141,544</b>       | <b>451</b>     | <b>50,216</b>        |
| All Other Outlets                         | 580          | 34,008               | 270              | 12,898               | 802                 | 80,095               | 312            | 14,836               |
| Totals All Outlets                        | <b>1,594</b> | <b>132,006</b>       | <b>800</b>       | <b>68,790</b>        | <b>1,551</b>        | <b>221,639</b>       | <b>763</b>     | <b>65,052</b>        |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(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 |
| Retail and Food Services                  |              |                      |              |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 262          | 75,343               | 58           | 68,320               | 111          | 80,518               | 100           | 110,283              |
| Home Furnishings and Appliance Stores     | 203          | 24,789               | 128          | 32,451               | 129          | 18,272               | 151           | 29,576               |
| Bldg. Matrl. and Garden Equip. & Supplies | 81           | 47,715               | 22           | 33,046               | 50           | 24,702               | 47            | 23,516               |
| Food and Beverage Stores                  | 237          | 36,510               | 86           | 16,475               | 45           | 17,183               | 61            | 27,042               |
| Gasoline Stations                         | 82           | 49,255               | 32           | 22,673               | 31           | 35,350               | 30            | 29,592               |
| Clothing & Clothing Accessories Stores    | 317          | 29,447               | 95           | 7,835                | 194          | 23,142               | 214           | 32,480               |
| General Merchandise Stores                | 55           | 94,076               | 13           | #                    | 38           | 71,008               | 42            | 29,812               |
| Food Services and Drinking Places         | 593          | 72,621               | 360          | 45,934               | 322          | 55,693               | 329           | 57,967               |
| Other Retail Group                        | 1,423        | 89,322               | 900          | 59,287 #             | 959          | 34,343               | 1,428         | 50,945               |
| <b>Total Retail and Food Services</b>     | <b>3,253</b> | <b>519,078</b>       | <b>1,694</b> | <b>286,020</b>       | <b>1,879</b> | <b>360,211</b>       | <b>2,402</b>  | <b>391,213</b>       |
| All Other Outlets                         | 1,480        | 157,002              | 1,314        | 180,633              | 920          | 120,660              | 1,465         | 102,874              |
| <b>Totals All Outlets</b>                 | <b>4,733</b> | <b>676,081</b>       | <b>3,008</b> | <b>466,653</b>       | <b>2,799</b> | <b>480,870</b>       | <b>3,867</b>  | <b>494,087</b>       |
| Type of business                          | TORRANCE     |                      | TRACY        |                      | TRUCKEE      |                      | TULARE        |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 161          | 127,538              | 63           | 34,799               | 19           | 2,395                | 64            | 14,933               |
| Home Furnishings and Appliance Stores     | 316          | 52,265               | 72           | 9,353                | 33           | 1,861                | 34            | 2,902                |
| Bldg. Matrl. and Garden Equip. & Supplies | 73           | 36,038               | 27           | 11,281               | 18           | 5,486                | 31            | 14,180               |
| Food and Beverage Stores                  | 107          | 25,733               | 40           | 9,836                | 16           | 4,751                | 36            | 8,681                |
| Gasoline Stations                         | 42           | 42,995               | 26           | 25,214               | 11           | 6,364                | 28            | 16,397               |
| Clothing & Clothing Accessories Stores    | 757          | 48,802               | 109          | 9,455                | 41           | 1,786                | 95            | 11,957               |
| General Merchandise Stores                | 293          | 90,149               | 20           | 34,057               | 8            | 472                  | 18            | 21,657               |
| Food Services and Drinking Places         | 485          | 85,633               | 164          | 24,139               | 63           | 8,611                | 133           | 14,722               |
| Other Retail Group                        | 3,959        | 83,003               | 402          | 13,209               | 233          | 8,542                | 307           | 7,329                |
| <b>Total Retail and Food Services</b>     | <b>6,193</b> | <b>592,156</b>       | <b>923</b>   | <b>171,343</b>       | <b>442</b>   | <b>40,269</b>        | <b>746</b>    | <b>112,759</b>       |
| All Other Outlets                         | 2,009        | 190,008              | 437          | 27,580               | 200          | 6,132                | 351           | 29,409               |
| <b>Totals All Outlets</b>                 | <b>8,202</b> | <b>782,165</b>       | <b>1,360</b> | <b>198,923</b>       | <b>642</b>   | <b>46,401</b>        | <b>1,097</b>  | <b>142,168</b>       |
| Type of business                          | TURLOCK      |                      | TUSTIN       |                      | UKIAH        |                      | UNION CITY    |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 96           | 14,680               | 33           | 76,630               | 23           | 10,478               | 23            | 2,804                |
| Home Furnishings and Appliance Stores     | 59           | 6,508                | 122          | 27,194               | 19           | 2,081                | 44            | #                    |
| Bldg. Matrl. and Garden Equip. & Supplies | 29           | 18,317               | 23           | 16,017               | 16           | 13,883               | 13            | 12,038               |
| Food and Beverage Stores                  | 47           | 10,320               | 59           | 16,417               | 19           | 5,659                | 48            | 6,857                |
| Gasoline Stations                         | 29           | 21,214               | 20           | 18,138               | 12           | 5,800                | 14            | 8,598                |
| Clothing & Clothing Accessories Stores    | 74           | 7,106                | 137          | 21,518               | 32           | 2,814                | 35            | 694                  |
| General Merchandise Stores                | 21           | 43,242               | 18           | 48,933               | 8            | #                    | 19            | #                    |
| Food Services and Drinking Places         | 163          | 24,555               | 217          | 41,399               | 77           | 8,559                | 124           | 19,164               |
| Other Retail Group                        | 438          | 17,480               | 627          | 35,344               | 245          | 23,375 #             | 298           | 42,181 #             |
| <b>Total Retail and Food Services</b>     | <b>956</b>   | <b>163,421</b>       | <b>1,256</b> | <b>301,590</b>       | <b>451</b>   | <b>72,648</b>        | <b>618</b>    | <b>92,336</b>        |
| All Other Outlets                         | 475          | 39,453               | 890          | 64,060               | 215          | 7,618                | 460           | 75,481               |
| <b>Totals All Outlets</b>                 | <b>1,431</b> | <b>202,874</b>       | <b>2,146</b> | <b>365,649</b>       | <b>666</b>   | <b>80,265</b>        | <b>1,078</b>  | <b>167,816</b>       |
| Type of business                          | UPLAND       |                      | VACAVILLE    |                      | VALLEJO      |                      | VENTURA       |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits       | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |              |                      |               |                      |
| Motor Vehicle and Parts Dealers           | 120          | 19,813               | 66           | 30,850               | 95           | 35,958               | 131           | 59,581               |
| Home Furnishings and Appliance Stores     | 98           | 6,910                | 80           | 15,660               | 64           | 8,916                | 139           | 15,219               |
| Bldg. Matrl. and Garden Equip. & Supplies | 51           | 25,422               | 27           | 19,851               | 26           | 13,692               | 67            | 30,267               |
| Food and Beverage Stores                  | 50           | 9,875                | 47           | 12,829               | 81           | 13,197               | 89            | 20,135               |
| Gasoline Stations                         | 22           | 14,276               | 33           | 22,315               | 44           | 21,041               | 41            | 28,169               |
| Clothing & Clothing Accessories Stores    | 101          | 3,854                | 126          | 34,105               | 97           | 7,758                | 249           | 22,837               |
| General Merchandise Stores                | 44           | 27,052               | 20           | 42,847               | 23           | 29,127               | 73            | 40,695               |
| Food Services and Drinking Places         | 193          | 22,150               | 188          | 31,831               | 222          | 26,724               | 393           | 49,629               |
| Other Retail Group                        | 644          | 28,916               | 520          | 20,425               | 726          | 17,904               | 2,344         | 35,053               |
| <b>Total Retail and Food Services</b>     | <b>1,323</b> | <b>158,268</b>       | <b>1,107</b> | <b>230,714</b>       | <b>1,378</b> | <b>174,317</b>       | <b>3,526</b>  | <b>301,584</b>       |
| All Other Outlets                         | 741          | 42,479               | 479          | 27,858               | 511          | 39,372               | 1,550         | 78,606               |
| <b>Totals All Outlets</b>                 | <b>2,064</b> | <b>200,747</b>       | <b>1,586</b> | <b>258,572</b>       | <b>1,889</b> | <b>213,689</b>       | <b>5,076</b>  | <b>380,190</b>       |

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, FIRST QUARTER 2009**  
(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 |
| Retail and Food Services                  |              |                      |              |                      |                |                      |                 |                      |
| Motor Vehicle and Parts Dealers           | 122          | 67,644               | 132          | 41,981               | 65             | 21,135               | 69              | 73,886               |
| Home Furnishings and Appliance Stores     | 110          | 19,657               | 131          | 19,929               | 68             | 3,220                | 100             | 15,043               |
| Bldg. Matrl. and Garden Equip. & Supplies | 33           | 19,571               | 58           | 27,162               | 46             | 27,583               | 34              | 11,248               |
| Food and Beverage Stores                  | 60           | 15,602               | 55           | 15,817               | 67             | 13,661               | 32              | 15,389               |
| Gasoline Stations                         | 39           | 31,729               | 40           | 19,894               | 28             | 21,889               | 28              | 16,920               |
| Clothing & Clothing Accessories Stores    | 175          | 17,424               | 145          | 19,015               | 73             | 6,602                | 168             | 41,917               |
| General Merchandise Stores                | 64           | 56,656               | 33           | 72,456               | 22             | 41,855               | 13              | 29,500               |
| Food Services and Drinking Places         | 242          | 35,659               | 285          | 43,638               | 212            | 24,432               | 219             | 42,133               |
| Other Retail Group                        | 943          | 25,136               | 744          | 47,266               | 669            | 19,842               | 803             | 27,654               |
| <b>Total Retail and Food Services</b>     | <b>1,788</b> | <b>289,077</b>       | <b>1,623</b> | <b>307,158</b>       | <b>1,250</b>   | <b>180,220</b>       | <b>1,466</b>    | <b>273,691</b>       |
| All Other Outlets                         | 530          | 31,923               | 923          | 103,097              | 986            | 64,430               | 765             | 59,796               |
| <b>Totals All Outlets</b>                 | <b>2,318</b> | <b>320,999</b>       | <b>2,546</b> | <b>410,255</b>       | <b>2,236</b>   | <b>244,650</b>       | <b>2,231</b>    | <b>333,487</b>       |
| Type of business                          | WATSONVILLE  |                      | WEST COVINA  |                      | WEST HOLLYWOOD |                      | WEST SACRAMENTO |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions | Permits         | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                |                      |                 |                      |
| Motor Vehicle and Parts Dealers           | 51           | 15,177               | 54           | 69,914               | 19             | #                    | 73              | 8,231                |
| Home Furnishings and Appliance Stores     | 32           | 2,352                | 84           | 15,524               | 175            | 29,747               | 32              | 22,096               |
| Bldg. Matrl. and Garden Equip. & Supplies | 27           | 10,805               | 18           | #                    | 26             | 6,519                | 26              | 17,152               |
| Food and Beverage Stores                  | 58           | 7,522                | 64           | 11,094               | 54             | 23,050               | 40              | 11,849               |
| Gasoline Stations                         | 19           | 9,443                | 18           | 13,695               | 7              | 5,376                | 24              | 14,276               |
| Clothing & Clothing Accessories Stores    | 75           | 3,091                | 159          | 21,969               | 206            | 15,935               | 26              | 247                  |
| General Merchandise Stores                | 14           | 13,706               | 78           | 35,700               | 18             | #                    | 9               | 20,318               |
| Food Services and Drinking Places         | 126          | 13,176               | 235          | 36,251               | 230            | 66,274               | 91              | 9,781                |
| Other Retail Group                        | 292          | 9,329                | 471          | 27,093 #             | 660            | 53,038 #             | 218             | 11,540               |
| <b>Total Retail and Food Services</b>     | <b>694</b>   | <b>84,602</b>        | <b>1,181</b> | <b>231,240</b>       | <b>1,395</b>   | <b>199,940</b>       | <b>539</b>      | <b>115,490</b>       |
| All Other Outlets                         | 414          | 26,065               | 436          | 28,228               | 646            | 36,672               | 541             | 151,154              |
| <b>Totals All Outlets</b>                 | <b>1,108</b> | <b>110,666</b>       | <b>1,617</b> | <b>259,468</b>       | <b>2,041</b>   | <b>236,611</b>       | <b>1,080</b>    | <b>266,644</b>       |
| Type of business                          | WESTMINSTER  |                      | WHITTIER     |                      | WINDSOR        |                      | WOODLAND        |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions | Permits         | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                |                      |                 |                      |
| Motor Vehicle and Parts Dealers           | 58           | 56,168               | 72           | 15,881               | 11             | 1,870                | 47              | 14,188               |
| Home Furnishings and Appliance Stores     | 116          | 20,906               | 84           | 2,455                | 18             | 1,085                | 40              | 2,303                |
| Bldg. Matrl. and Garden Equip. & Supplies | 34           | 20,858               | 37           | 11,366               | 10             | #                    | 34              | 13,485               |
| Food and Beverage Stores                  | 99           | 12,815               | 70           | 12,817               | 18             | 3,760                | 35              | 9,003                |
| Gasoline Stations                         | 23           | 22,231               | 16           | 12,626               | 7              | 4,906                | 18              | 11,820               |
| Clothing & Clothing Accessories Stores    | 263          | 16,971               | 107          | 8,606                | 20             | 164                  | 53              | 4,471                |
| General Merchandise Stores                | 43           | 50,924               | 55           | 18,261               | 2              | #                    | 20              | 31,038               |
| Food Services and Drinking Places         | 293          | 25,127               | 220          | 28,164               | 53             | 6,522                | 125             | 12,435               |
| Other Retail Group                        | 634          | 19,457               | 1,010        | 17,559               | 208            | 25,794 #             | 307             | 11,793               |
| <b>Total Retail and Food Services</b>     | <b>1,563</b> | <b>245,456</b>       | <b>1,671</b> | <b>127,735</b>       | <b>347</b>     | <b>44,101</b>        | <b>679</b>      | <b>110,536</b>       |
| All Other Outlets                         | 665          | 26,953               | 624          | 34,430               | 220            | 21,172               | 441             | 53,137               |
| <b>Totals All Outlets</b>                 | <b>2,228</b> | <b>272,408</b>       | <b>2,295</b> | <b>162,165</b>       | <b>567</b>     | <b>65,273</b>        | <b>1,120</b>    | <b>163,673</b>       |
| Type of business                          | YORBA LINDA  |                      | YUBA CITY    |                      | YUCAIPA        |                      | YUCCA VALLEY    |                      |
|   | Permits      | Taxable transactions | Permits      | Taxable transactions | Permits        | Taxable transactions | Permits         | Taxable transactions |
| Retail and Food Services                  |              |                      |              |                      |                |                      |                 |                      |
| Motor Vehicle and Parts Dealers           | 33           | 2,284                | 75           | 23,108               | 54             | 5,225                | 42              | 10,527               |
| Home Furnishings and Appliance Stores     | 77           | 18,977               | 62           | 6,248                | 28             | 626                  | 22              | 1,110                |
| Bldg. Matrl. and Garden Equip. & Supplies | 28           | 2,387                | 27           | 20,884               | 19             | 2,150                | 17              | #                    |
| Food and Beverage Stores                  | 21           | 7,159                | 48           | 11,038               | 25             | 6,286                | 14              | 6,300                |
| Gasoline Stations                         | 8            | 7,258                | 27           | 9,662                | 12             | 10,193               | 12              | 6,970                |
| Clothing & Clothing Accessories Stores    | 69           | 1,026                | 84           | 8,275                | 28             | #                    | 25              | 476                  |
| General Merchandise Stores                | 7            | 20,375               | 20           | 43,254               | 11             | 1,472                | 9               | #                    |
| Food Services and Drinking Places         | 94           | 14,860               | 141          | 20,340               | 79             | 8,458                | 46              | 7,221                |
| Other Retail Group                        | 483          | 14,784               | 422          | 18,120               | 332            | 7,402 #              | 271             | 26,024 #             |
| <b>Total Retail and Food Services</b>     | <b>820</b>   | <b>89,111</b>        | <b>906</b>   | <b>160,928</b>       | <b>588</b>     | <b>41,812</b>        | <b>458</b>      | <b>58,629</b>        |
| All Other Outlets                         | 576          | 16,832               | 466          | 27,555               | 244            | 5,682                | 171             | 3,850                |
| <b>Totals All Outlets</b>                 | <b>1,396</b> | <b>105,943</b>       | <b>1,372</b> | <b>188,483</b>       | <b>832</b>     | <b>47,494</b>        | <b>629</b>      | <b>62,478</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, FIRST QUARTER 2009**  
(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           | 130                      | 8,902                | 242           | 27,843               | GONZALES             | 86                       | 3,482                | 123           | 7,502                |
| ALBANY             | 344                      | 34,931               | 495           | 43,368               | GRAND TERRACE        | 136                      | 8,189                | 182           | 17,094               |
| ALTURAS            | 91                       | 5,858                | 156           | 7,669                | GREENFIELD           | 115                      | 7,935                | 167           | 10,956               |
| AMADOR             | 29                       | #                    | 32            | 180 #                | GRIDLEY              | 127                      | 15,581               | 175           | 18,345               |
| AMERICAN CANYON    | 178                      | 31,417               | 310           | 37,820               | GROVER BEACH         | 219                      | 13,934               | 389           | 18,524               |
| ANDERSON           | 270                      | 34,693               | 415           | 41,310               | GUADALUPE            | 53                       | 2,791                | 75            | 4,214                |
| ANGELS CAMP        | 125                      | 10,767               | 185           | 12,237               | GUSTINE              | 64                       | 2,984                | 101           | 3,575                |
| ARCATA             | 509                      | 28,445               | 715           | 38,786               | HALF MOON BAY        | 324                      | 26,959               | 487           | 34,363               |
| ARTESIA            | 413                      | 30,642               | 561           | 33,754               | HAWAIIAN GARDENS     | 165                      | 12,189               | 240           | 13,878               |
| ARVIN              | 97                       | 5,872                | 129           | 10,273               | HERCULES             | 170                      | 17,553               | 229           | 27,527               |
| ATHERTON           | 109                      | 1,045                | 176           | 2,422                | HIDDEN HILLS         | 30                       | 109                  | 41            | 380                  |
| ATWATER            | 288                      | 31,512               | 402           | 42,192               | HIGHLAND             | 405                      | 32,360               | 545           | 34,429               |
| AVALON             | 176                      | 7,102                | 222           | 8,101                | HILLSBOROUGH         | 123                      | 301                  | 199           | 5,473                |
| AVENAL             | 57                       | 3,461                | 71            | 3,979                | HOLTVILLE            | 46                       | 2,719                | 65            | 5,610                |
| BANNING            | 291                      | 30,476               | 435           | 37,214               | HUGHSON              | 68                       | 2,703                | 101           | 12,329               |
| BELL               | 401                      | 29,415               | 579           | 42,501               | HURON                | 53                       | 1,833                | 69            | 2,651                |
| BELL GARDENS       | 390                      | 36,357               | 609           | 40,883               | IMPERIAL             | 76                       | 15,920               | 153           | 24,554               |
| BELMONT            | 348                      | 35,392               | 624           | 62,214               | IMPERIAL BEACH       | 248                      | 13,454               | 339           | 14,692               |
| BELVEDERE          | 39                       | 278                  | 72            | 1,069                | INDIAN WELLS         | 116                      | 10,773               | 174           | 29,038               |
| BENICIA            | 569                      | 34,950               | 956           | 129,496              | IONE                 | 79                       | 1,566                | 103           | 3,028                |
| BIGGS              | 10                       | 278                  | 15            | 293                  | IRWINDALE            | 228                      | 26,560               | 606           | 80,398               |
| BISHOP             | 289                      | 27,520               | 409           | 32,099               | ISLETON              | 44                       | 430                  | 50            | 1,484                |
| BLUE LAKE          | 24                       | 212                  | 34            | 462                  | JACKSON              | 197                      | 11,045               | 279           | 12,648               |
| BLYTHE             | 171                      | 29,495               | 271           | 33,106               | KERMAN               | 148                      | 15,536               | 198           | 19,361               |
| BRADBURY           | 8                        | 28                   | 15            | 48                   | KING CITY            | 227                      | 13,878               | 316           | 18,363               |
| BRAWLEY            | 163                      | 23,886               | 295           | 36,954               | KINGSBURG            | 132                      | 12,474               | 208           | 15,275               |
| BRISBANE           | 90                       | 13,206               | 240           | 93,989               | LA CANADA-FLINTRIDGE | 360                      | 36,042               | 537           | 40,444               |
| BUELLTON           | 133                      | 24,394               | 249           | 29,871               | LA HABRA HEIGHTS     | 44                       | 117                  | 69            | 582                  |
| CALIFORNIA CITY    | 105                      | 5,572                | 137           | 6,251                | LA PALMA             | 161                      | 68,820               | 264           | 85,242               |
| CALIMESA           | 95                       | 9,091                | 142           | 10,600               | LAFAYETTE            | 571                      | 36,395               | 896           | 45,248               |
| CALIPATRIA         | 24                       | 1,834                | 35            | 1,897                | LAGUNA WOODS         | 142                      | 16,064               | 185           | 17,061               |
| CALISTOGA          | 155                      | 9,247                | 251           | 12,467               | LAKEPORT             | 199                      | 19,644               | 306           | 22,267               |
| CANYON LAKE        | 150                      | 2,190                | 215           | 2,528                | LARKSPUR             | 313                      | 29,149               | 506           | 34,499               |
| CARMEL             | 454                      | 27,706               | 609           | 30,774               | LATHROP              | 116                      | 29,097               | 189           | 43,052               |
| CARPINTERIA        | 323                      | 21,125               | 521           | 30,504               | LEMOORE              | 184                      | 22,304               | 266           | 30,594               |
| CHOWCHILLA         | 115                      | 15,011               | 174           | 19,927               | LINDSAY              | 123                      | 9,084                | 183           | 11,099               |
| CLAYTON            | 113                      | 6,091                | 155           | 7,004                | LIVE OAK             | 57                       | 3,576                | 71            | 3,624                |
| CLEARLAKE          | 180                      | 23,839               | 248           | 25,233               | LIVINGSTON           | 97                       | 17,274               | 122           | 19,261               |
| CLOVERDALE         | 157                      | 8,054                | 238           | 9,757                | LOMA LINDA           | 201                      | 51,554               | 303           | 74,571               |
| COALINGA           | 109                      | 13,440               | 170           | 16,293               | LOMITA               | 434                      | 25,508               | 593           | 28,955               |
| COLFAX             | 102                      | 8,048                | 142           | 10,332               | LOOMIS               | 166                      | 8,780                | 289           | 15,534               |
| COLMA              | 98                       | 127,642              | 154           | 139,062              | LOS ALAMITOS         | 340                      | 31,769               | 629           | 50,418               |
| COLUSA             | 103                      | 11,282               | 163           | 17,140               | LOS ALTOS            | 705                      | 35,650               | 1,078         | 39,338               |
| CORCORAN           | 96                       | 7,809                | 157           | 18,253               | LOS ALTOS HILLS      | 109                      | 284                  | 165           | 1,984                |
| CORNING            | 137                      | 39,048               | 197           | 41,051               | LOYALTON             | 15                       | 537                  | 26            | 881                  |
| CORONADO           | 352                      | 23,511               | 536           | 44,031               | MAMMOTH LAKES        | 255                      | 31,473               | 370           | 44,592               |
| COTATI             | 211                      | 25,374               | 320           | 30,569               | MARICOPA             | 12                       | #                    | 15            | 578 #                |
| CRESCENT CITY      | 158                      | 16,217               | 248           | 19,891               | MARINA               | 231                      | 34,341               | 352           | 36,986               |
| CUDAHY             | 354                      | 12,287               | 441           | 20,315               | MARYSVILLE           | 244                      | 23,648               | 350           | 29,481               |
| DEL MAR            | 792                      | 15,244               | 1,019         | 18,437               | MAYWOOD              | 233                      | 16,373               | 356           | 20,216               |
| DEL REY OAKS       | 22                       | 4,831                | 40            | 5,646                | MC FARLAND           | 47                       | 3,252                | 70            | 4,494                |
| DESERT HOT SPRINGS | 213                      | 19,239               | 287           | 20,847               | MENDOTA              | 84                       | 4,709                | 107           | 7,667                |
| DINUBA             | 234                      | 35,654               | 354           | 40,103               | MILL VALLEY          | 463                      | 33,888               | 765           | 39,987               |
| DORRIS             | 16                       | 411                  | 23            | 467                  | MILLBRAE             | 313                      | 35,860               | 480           | 42,120               |
| DOS PALOS          | 64                       | 2,893                | 96            | 5,373                | MONTAGUE             | 36                       | 817                  | 51            | 930                  |
| DUNSMUIR           | 54                       | 1,000                | 74            | 1,069                | MONTE SERENO         | 45                       | #                    | 57            | 226 #                |
| EAST PALO ALTO     | 109                      | 46,001               | 150           | 48,437               | MORAGA               | 228                      | 15,766               | 339           | 17,513               |
| ESCALON            | 117                      | 8,964                | 168           | 11,041               | MORRO BAY            | 365                      | 22,381               | 494           | 24,927               |
| ETNA               | 26                       | 685                  | 39            | 784                  | MOUNT SHASTA         | 226                      | 10,599               | 319           | 13,721               |
| EXETER             | 150                      | 10,702               | 215           | 12,329               | NEEDLES              | 70                       | 7,414                | 118           | 7,998                |
| FAIRFAX            | 216                      | 7,521                | 313           | 8,295                | NEVADA CITY          | 227                      | 8,488                | 323           | 12,562               |
| FARMERSVILLE       | 79                       | 7,684                | 111           | 8,605                | NEWMAN               | 83                       | 4,761                | 124           | 6,466                |
| FERNDALE           | 72                       | 2,186                | 100           | 2,448                | OAKLEY               | 264                      | 19,284               | 372           | 25,208               |
| FILLMORE           | 164                      | 13,653               | 239           | 15,573               | OJAI                 | 317                      | 14,297               | 491           | 19,032               |
| FIREBAUGH          | 62                       | 5,529                | 93            | 11,285               | ORANGE COVE          | 57                       | 2,621                | 79            | 3,062                |
| FORT BRAGG         | 282                      | 23,765               | 401           | 27,763               | ORINDA               | 328                      | 15,886               | 516           | 21,837               |
| FORT JONES         | 35                       | 1,574                | 52            | 1,782                | ORLAND               | 161                      | 13,305               | 231           | 15,624               |
| FORTUNA            | 268                      | 21,420               | 381           | 25,417               | PACIFIC GROVE        | 476                      | 20,900               | 647           | 26,595               |
| FOWLER             | 80                       | 10,130               | 121           | 21,607               | PACIFICA             | 464                      | 27,437               | 702           | 29,805               |
| GALT               | 1,483                    | 18,755               | 1,671         | 25,422               | PALOS VERDES ESTATES | 195                      | 1,675                | 287           | 3,390                |

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, FIRST QUARTER 2009**  
(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 |
| PARADISE              | 567                      | 27,605               | 810           | 30,764               | SOLVANG          | 255                      | 13,861               | 357           | 18,327               |
| PARLIER               | 82                       | 4,654                | 100           | 5,698                | SONOMA           | 401                      | 35,780               | 635           | 40,749               |
| PATTERSON             | 171                      | 19,651               | 239           | 23,644               | SOUTH PASADENA   | 434                      | 29,984               | 651           | 36,906               |
| PIEDMONT              | 108                      | 2,363                | 176           | 2,937                | ST. HELENA       | 258                      | 24,959               | 469           | 42,252               |
| PISMO BEACH           | 324                      | 37,023               | 414           | 39,228               | SUISUN           | 234                      | 16,617               | 319           | 18,062               |
| PLYMOUTH              | 48                       | 1,865                | 69            | 2,166                | SUSANVILLE       | 168                      | 24,219               | 276           | 26,181               |
| POINT ARENA           | 34                       | 849                  | 43            | 967                  | SUTTER CREEK     | 130                      | 2,357                | 178           | 2,875                |
| PORT HUENEME          | 194                      | 16,102               | 291           | 17,855               | TAFT             | 157                      | 17,972               | 244           | 35,275               |
| PORTOLA               | 78                       | 2,325                | 109           | 2,594                | TEHACHAPI        | 272                      | 24,648               | 373           | 27,687               |
| PORTOLA VALLEY        | 70                       | 1,961                | 127           | 2,838                | TEHAMA           | 5                        | #                    | 5             | 13 #                 |
| RANCHO PALOS VERDES   | 469                      | 18,302               | 638           | 24,875               | TEMPLE CITY      | 440                      | 27,741               | 700           | 31,861               |
| REEDLEY               | 258                      | 22,933               | 413           | 29,444               | TIBURON          | 182                      | 6,538                | 316           | 7,769                |
| RIO DELL              | 40                       | 1,775                | 55            | 1,806                | TRINIDAD         | 33                       | 1,354                | 40            | 1,383                |
| RIO VISTA             | 116                      | 9,987                | 179           | 16,093               | TULELAKE         | 14                       | 376                  | 20            | 1,779                |
| RIPON                 | 158                      | 29,471               | 235           | 35,759               | TWENTYNINE PALMS | 200                      | 21,245               | 285           | 23,929               |
| ROLLING HILLS         | 27                       | 15                   | 38            | 57                   | VERNON           | 194                      | 11,726               | 926           | 85,841               |
| ROLLING HILLS ESTATES | 254                      | 22,516               | 363           | 26,735               | VILLA PARK       | 73                       | 2,580                | 136           | 2,840                |
| ROSS                  | 46                       | 369                  | 85            | 824                  | WALNUT           | 550                      | 26,838               | 1,104         | 35,874               |
| SAN ANSELMO           | 420                      | 15,824               | 656           | 17,785               | WASCO            | 152                      | 15,308               | 209           | 20,210               |
| SAN JACINTO           | 371                      | 36,361               | 571           | 41,616               | WATERFORD        | 75                       | 4,889                | 92            | 7,581                |
| SAN JOAQUIN           | 22                       | 1,270                | 33            | 5,068                | WEED             | 85                       | 7,613                | 117           | 7,920                |
| SAN JUAN BAUTISTA     | 155                      | 1,603                | 180           | 1,743                | WESTLAKE VILLAGE | 364                      | 44,039               | 690           | 55,999               |
| SAN MARINO            | 200                      | 6,324                | 323           | 7,945                | WESTMORLAND      | 16                       | 3,109                | 20            | 3,779                |
| SAN PABLO             | 308                      | 29,972               | 423           | 34,698               | WHEATLAND        | 40                       | 1,846                | 52            | 2,596                |
| SAND CITY             | 64                       | 41,421               | 132           | 47,562               | WILDOMAR         | 192                      | 21,111               | 276           | 22,932               |
| SANGER                | 245                      | 26,613               | 361           | 32,725               | WILLIAMS         | 68                       | 8,079                | 92            | 9,000                |
| SANTA PAULA           | 284                      | 25,069               | 495           | 34,772               | WILLITS          | 212                      | 19,889               | 303           | 24,485               |
| SARATOGA              | 386                      | 15,032               | 635           | 18,059               | WILLOWS          | 122                      | 15,116               | 182           | 19,550               |
| SAUSALITO             | 483                      | 19,865               | 791           | 24,785               | WINTERS          | 86                       | 5,004                | 125           | 5,540                |
| SCOTTS VALLEY         | 315                      | 24,822               | 499           | 32,275               | WOODLAKE         | 56                       | 3,419                | 81            | 5,850                |
| SEBASTOPOL            | 375                      | 23,650               | 541           | 27,664               | WOODSIDE         | 117                      | 6,686                | 192           | 9,049                |
| SHASTA LAKE           | 119                      | 5,182                | 193           | 8,499                | YOUNTVILLE       | 66                       | 10,092               | 124           | 11,259               |
| SIERRA MADRE          | 238                      | 4,180                | 326           | 5,543                | YREKA            | 234                      | 25,450               | 387           | 29,829               |
| SIGNAL HILL           | 326                      | 178,099              | 710           | 216,238              |                  |                          |                      |               |                      |
| SOLEDAD               | 134                      | 8,477                | 176           | 9,202                |                  |                          |                      |               |                      |

# 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 first quarter self-assessed taxable sales by the population estimates of the State Department of Finance for January 1. The populations used were 37,883,992 for 2008 and 38,292,687 for 2009.

b/ Some permittees, by the nature of their business, are not required to allocate local sales or use tax to specific local jurisdictions. Their taxable transactions are listed under the column headed "Unallocated" in Table 2. Contractors and manufacturers generate most of the countywide unallocable transactions through construction work and making installations of manufactured products in the various counties. Unallocated taxable sales are not reported in Tables 5 and 6.

Notes concerning permits:

A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities.

**Table 3 to Table 5 Conversion Chart**

| <b>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     |
| 44311        | Appliance, T.V., and Other Electronics Stores   | Home Furnishings and Appliance Stores     |
| 44312        | Computer and Software Stores                    | Home Furnishings and Appliance Stores     |
| 44313        | Camera and Photographic Supplies Stores         | Home Furnishings and Appliance Stores     |
| 4441         | Building Material and Supplies Dealers          | Bldg. Matrl. and Garden Equip. & Supplies |
| 4442         | Lawn and Garden Equip. & Supplies Stores        | Bldg. Matrl. and Garden Equip. & 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, 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                         |
| 44811        | Men's Clothing Stores                           | Clothing & Clothing Accessories Stores    |
| 44812        | Women's Clothing Stores                         | Clothing & Clothing Accessories Stores    |
| 44813-44819  | Family Clothing Stores, Accessories, and Others | Clothing & Clothing Accessories Stores    |
| 4482         | Shoe Stores                                     | Clothing & Clothing Accessories Stores    |
| 4483         | Jewelry, Luggage, and Leather Goods Stores      | Clothing & Clothing Accessories Stores    |
| 45111        | Sporting Goods Stores                           | Other Retail Group                        |
| 45112-45114  | Hobby, Toy and Musical Instrument Stores        | Other Retail Group                        |
| 4512         | Book, Periodical, and Music Stores              | 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                        |
| 7221         | Full-Service Restaurants                        | Food Services and Drinking Places         |
| 7222         | Limited-Service Eating Places                   | Food Services and Drinking Places         |
| 7223         | Special Food Services                           | Food Services and Drinking Places         |
| 7224         | Drinking Places (Alcoholic Beverages)           | Food Services and Drinking Places         |
| All others   | All Other Outlets                               | All other outlets                         |