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

*During 2011*

*Fifty-First Annual Report*

*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

## 2011

Taxable transactions in California totaled \$520.6 billion in 2011. This was an increase of \$43.2 billion, or 9.1 percent, from taxable sales in 2010.

Measured in constant dollars, 2011 taxable sales increased by 4.9 percent. The California Taxable Sales Deflator showed an inflation rate of 4.0 percent for the year.

### 2011 Taxable Sales by Quarter

Growth in Actual Dollars Compared to Growth in Constant Dollars

<i>Quarter</i>	<i>Taxable Transactions</i>		<i>Percent Change From Prior Year in</i>		
	<i>Amount</i>	<i>Percent of Total</i>	<i>Actual Dollars</i>	<i>Constant Value Dollars</i>	<i>California Taxable Sales Deflator</i>
January-March	\$118,326,354	22.7	9.0	6.6	2.3
April-June	129,926,975	25.0	9.6	4.7	4.7
July-September	131,976,723	25.4	8.8	3.6	5.0
October-December	140,338,004	27.0	8.9	5.0	3.7
Annual	\$520,568,055	100.0	9.1	4.9	4.0

**TABLE 1. STATEWIDE TAXABLE SALES, BY TYPE OF BUSINESS, 201**

NAICS	Type of business	Number of permits on July 1, 2011	Taxable transactions			Per capita taxable transactions a/	
			Amount (in thousands)	Percent of total	Percent change from year to year	2011	2010
<b>Retail and Food Services</b>							
<b>441</b>	<b>Motor Vehicle and Parts Dealers</b>	<b>33,173</b>	<b>53,303,501</b>	<b>10.24</b>	<b>12.6</b>	<b>1,418.77</b>	<b>1,269.27</b>
44111	New Car Dealers	2,331	38,833,923	7.46	13.8	1,033.63	914.44
44112	Used Car Dealers	7,334	5,589,616	1.07	14.8	148.78	130.53
4412	Other Motor Vehicle Dealers	3,120	2,450,608	.47	5.5	65.23	62.23
4413	Auto. Parts, Accessories and Tire Stores	20,388	6,429,355	1.24	6.3	171.13	162.07
<b>442</b>	<b>Furniture and Home Furnishings Stores</b>	<b>18,297</b>	<b>9,280,688</b>	<b>1.78</b>	<b>6.2</b>	<b>247.02</b>	<b>234.34</b>
4421	Furniture Stores	8,687	5,696,181	1.09	8.7	151.61	140.42
4422	Home Furnishings Stores	9,610	3,584,507	.69	2.3	95.41	93.92
<b>443</b>	<b>Electronics and Appliance Stores</b>	<b>22,654</b>	<b>14,297,402</b>	<b>2.75</b>	<b>4.0</b>	<b>380.55</b>	<b>368.51</b>
44311	Appliance, T.V., and Other Electronics Stores	10,158	8,270,087	1.59	0.8	220.12	219.94
44312	Computer and Software Stores	11,375	5,702,180	1.10	9.5	151.77	139.62
44313	Camera and Photographic Supplies Stores	1,121	325,135	.06	-2.6	8.65	8.95
<b>444</b>	<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>17,350</b>	<b>26,064,428</b>	<b>5.01</b>	<b>5.3</b>	<b>693.75</b>	<b>663.40</b>
4441	Building Material and Supplies Dealers	11,750	23,671,886	4.55	5.3	630.07	602.57
4442	Lawn and Garden Equip. and Supplies Stores	5,600	2,392,542	.46	5.4	63.68	60.82
<b>445</b>	<b>Food and Beverage Stores</b>	<b>30,924</b>	<b>23,606,132</b>	<b>4.53</b>	<b>3.6</b>	<b>628.32</b>	<b>610.77</b>
44511	Supermarkets and Other Grocery Stores	12,351	17,343,253	3.33	1.9	461.62	456.01
44512	Convenience Stores	5,007	2,360,297	.45	10.6	62.82	57.22
4452	Specialty Food Stores	7,313	667,985	.13	8.7	17.78	16.48
4453	Beer, Wine, and Liquor Stores	6,253	3,234,597	.62	7.0	86.09	81.05
<b>446</b>	<b>Health and Personal Care Stores</b>	<b>23,092</b>	<b>10,309,491</b>	<b>1.98</b>	<b>8.2</b>	<b>274.41</b>	<b>255.32</b>
44611	Pharmacies and Drug Stores	5,932	6,636,608	1.27	5.1	176.65	169.32
44612-44619	Health and Personal Care Stores	17,160	3,672,883	.71	14.5	97.76	86.00
<b>447</b>	<b>Gasoline Stations</b>	<b>9,958</b>	<b>55,210,076</b>	<b>10.61</b>	<b>22.1</b>	<b>1,469.51</b>	<b>1,212.20</b>
<b>448</b>	<b>Clothing and Clothing Accessories Stores</b>	<b>67,112</b>	<b>29,600,057</b>	<b>5.69</b>	<b>8.6</b>	<b>787.86</b>	<b>730.85</b>
44811	Men's Clothing Stores	2,478	839,697	.16	6.2	22.35	21.19
44812	Women's Clothing Stores	10,169	4,553,718	.87	6.6	121.21	114.45
44813-44819	Family Clothing Stores, Accessories, and Other Stores	37,681	18,025,200	3.46	8.1	479.77	447.08
4482	Shoe Stores	5,176	3,046,207	.59	8.7	81.08	75.11
4483	Jewelry, Luggage, and Leather Goods Stores	11,608	3,135,235	.60	15.1	83.45	73.02
<b>451</b>	<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>28,660</b>	<b>10,602,711</b>	<b>2.04</b>	<b>2.3</b>	<b>282.21</b>	<b>277.83</b>
45111	Sporting Goods Stores	9,517	4,383,809	.84	7.3	116.68	109.54
45112-45114	Hobby, Toy and Musical Instrument Stores	7,467	3,691,866	.71	2.5	98.27	96.53
4512	Book, Periodical, and Music Stores	11,676	2,527,037	.49	-5.6	67.26	71.76
<b>452</b>	<b>General Merchandise Stores</b>	<b>15,964</b>	<b>48,219,018</b>	<b>9.26</b>	<b>4.1</b>	<b>1,283.43</b>	<b>1,241.61</b>
<b>453</b>	<b>Miscellaneous Store Retailers</b>	<b>115,879</b>	<b>17,187,402</b>	<b>3.30</b>	<b>3.7</b>	<b>457.47</b>	<b>444.12</b>
4531	Florists	4,798	464,761	.09	3.3	12.37	12.06
45321	Office Supplies and Stationery Stores	2,389	4,265,375	.82	1.1	113.53	113.07
45322	Gift, Novelty, and Souvenir Stores	18,157	1,525,868	.29	4.9	40.61	39.01
4533	Used Merchandise Stores	14,237	754,714	.14	7.9	20.09	18.74
4539	Other Miscellaneous Store Retailers	76,298	10,176,684	1.95	4.4	270.87	261.24
<b>454</b>	<b>Nonstore Retailers</b>	<b>169,422</b>	<b>3,081,188</b>	<b>.59</b>	<b>8.9</b>	<b>82.01</b>	<b>75.87</b>
<b>722</b>	<b>Food Services and Drinking Places</b>	<b>92,843</b>	<b>54,755,944</b>	<b>10.52</b>	<b>6.8</b>	<b>1,457.43</b>	<b>1,374.52</b>
7221	Full-Service Restaurants	31,246	27,585,519	5.30	7.1	734.24	690.09
7222	Limited-Service Eating Places	49,955	23,932,074	4.60	6.6	636.99	601.71
7223	Special Food Services	8,843	2,120,604	.41	5.5	56.44	53.90
7224	Drinking Places (Alcoholic Beverages)	2,799	1,117,748	.21	3.9	29.75	28.82
<b>Total Retail and Food Services</b>		<b>645,328</b>	<b>355,518,038</b>	<b>68.29</b>	<b>8.8</b>	<b>9,462.74</b>	<b>8,758.59</b>
<b>All Other Outlets</b>							
11	Agriculture, Forestry, Fishing and Hunting	2,005	600,837	.12	7.2	15.99	15.02
21	Mining, Quarrying, and Oil and Gas Extraction	395	876,072	.17	19.7	23.32	19.61
22	Utilities	643	783,192	.15	38.9	20.85	15.11
23	Construction	14,835	7,843,053	1.51	20.6	208.76	174.26
31 - 33	Manufacturing	52,912	36,847,237	7.08	9.3	980.75	903.31
42	Wholesale Trade	87,100	60,455,741	11.61	13.0	1,609.14	1,433.66
48 - 49	Transportation and Warehousing	3,373	1,333,214	.26	9.7	35.49	32.58
51	Information	6,190	8,835,520	1.70	6.7	235.17	222.02
52	Finance and Insurance	3,005	1,973,207	.38	-9.8	52.52	58.66
53	Real Estate and Rental and Leasing	21,352	16,303,774	3.13	2.5	433.95	426.24
54	Professional, Scientific, and Technical Services	34,324	4,849,986	.93	5.8	129.09	122.84
55	Management of Companies and Enterprises	50	67,818	.01	-14.8	1.81	2.13
56	Adm. and Support and Waste Mgmt. and Remediation	14,012	2,219,197	.43	9.1	59.07	54.51
61	Educational Services	6,805	1,163,661	.22	-1.0	30.97	31.49
62	Health Care and Social Assistance	6,686	1,183,555	.23	3.5	31.50	30.64
71	Arts, Entertainment, and Recreation	5,486	2,568,574	.49	10.7	68.37	62.20
721	Accommodation	2,360	3,318,278	.64	6.5	88.32	83.48
81	Other Services (except Public Administration)	61,343	7,069,448	1.36	7.1	188.17	176.92
92	Public Administration	1,255	553,112	.11	1.7	14.72	14.57
Others	Others	184	6,204,542	1.19	6.3	165.14	156.45
<b>Total All Other Outlets</b>		<b>324,315</b>	<b>165,050,017</b>	<b>31.71</b>	<b>9.6</b>	<b>4,393.10</b>	<b>4,035.72</b>
<b>Total All Outlets</b>		<b>969,643</b>	<b>520,568,055</b>	<b>100.00</b>	<b>9.1</b>	<b>13,855.84</b>	<b>12,794.32</b>
<b>Historical Data</b>							
Comparable data for total all outlets:							
	2006	1,048,358	559,652,437		4.2	15,440.04	
	2007	1,032,920	561,050,149		0.2	15,349.15	
	2008	1,034,675	531,653,540		-5.2	14,425.07	
	2009	953,851	456,492,945		-14.1	12,311.96	
	2010	978,047	477,347,986		4.6	12,794.32	

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

**TABLE 2. TAXABLE SALES, BY COUNTY, 2011**

(Taxable transactions in thousands of dollars)

County	Sales tax permits as of July 1, 2011			Taxable transactions				Percent change year to year
	Incorporated cities	Outside incorporated cities	Total	Incorporated cities	Outside incorporated cities	Unallocated b/	Total	
Alameda	36,679	1,898	38,577	\$19,792,531	\$711,903	\$2,926,365	\$23,430,799	8.8
Alpine	--	66	66	--	10,605	11,174	21,779	-3.9
Amador	643	704	1,347	103,719	231,938	47,128	382,784	8.2
Butte	4,312	1,605	5,917	2,048,347	259,650	280,115	2,588,112	5.2
Calaveras	174	1,311	1,485	56,046	190,770	44,631	291,447	7.7
Colusa	276	222	498	161,880	164,209	53,682	379,771	10.7
Contra Costa	18,557	2,596	21,153	10,325,331	893,464	1,581,062	12,799,857	7.1
Del Norte	241	312	553	96,057	77,186	38,522	211,765	3.6
El Dorado	1,376	4,213	5,589	574,315	845,103	232,271	1,651,689	5.8
Fresno	16,022	3,216	19,238	8,728,700	1,257,760	1,193,018	11,179,478	10.1
Glenn	402	294	696	176,184	87,037	47,698	310,919	12.0
Humboldt	2,682	1,809	4,491	1,130,077	397,693	170,408	1,698,178	-0.3
Imperial	2,979	411	3,390	1,642,242	237,751	301,807	2,181,800	10.7
Inyo	377	308	685	183,258	101,252	42,730	327,240	6.9
Kern	10,317	5,374	15,691	7,341,677	4,730,003	1,670,979	13,742,659	24.3
Kings	1,744	395	2,139	970,734	171,213	182,091	1,324,038	11.4
Lake	534	1,157	1,691	221,107	219,320	70,572	510,999	10.1
Lassen	272	319	591	118,161	58,308	58,150	234,619	6.9
Los Angeles	252,334	14,534	266,868	109,163,322	4,555,721	12,721,694	126,440,737	8.1
Madera	1,287	1,594	2,881	605,347	501,571	174,950	1,281,869	6.7
Marin	8,269	1,637	9,906	3,316,264	337,104	396,501	4,049,869	5.6
Mariposa	--	643	643	--	157,199	16,638	173,837	6.1
Mendocino	1,528	2,088	3,616	658,056	399,554	101,283	1,158,893	7.7
Merced	2,696	909	3,605	1,565,197	523,827	285,665	2,374,690	11.3
Modoc	160	187	347	44,328	15,351	27,067	86,746	15.0
Mono	365	221	586	158,868	36,796	36,109	231,774	4.3
Monterey	7,250	3,018	10,268	4,038,201	763,373	511,157	5,312,732	7.2
Napa	3,726	1,519	5,245	1,577,573	619,654	297,618	2,494,845	8.4
Nevada	1,896	1,994	3,890	739,308	169,402	166,049	1,074,759	6.2
Orange	90,607	1,600	92,207	46,175,094	693,863	4,862,182	51,731,139	8.5
Placer	7,686	3,434	11,120	4,892,615	1,086,599	588,982	6,568,195	9.2
Plumas	93	843	936	15,312	128,134	51,916	195,362	9.3
Riverside	40,845	6,041	46,886	20,651,621	2,390,126	2,599,750	25,641,497	10.7
Sacramento	20,454	11,228	31,682	10,366,764	5,477,999	2,159,002	18,003,765	6.5
San Benito	873	344	1,217	278,583	146,946	60,961	486,490	8.1
San Bernardino	42,192	5,599	47,791	22,789,228	1,858,394	2,675,359	27,322,980	10.7
San Diego	72,367	11,604	83,971	38,237,106	2,126,325	4,726,952	45,090,382	8.3
San Francisco	26,936	--	26,936	14,890,527	--	--	14,890,527	10.8
San Joaquin	9,920	2,530	12,450	6,191,689	1,270,179	965,083	8,426,952	10.9
San Luis Obispo	5,989	3,458	9,447	2,824,149	795,463	398,376	4,017,989	11.2
San Mateo	17,386	1,609	18,995	10,132,462	1,463,868	1,424,313	13,020,643	8.8
Santa Barbara	9,890	2,412	12,302	4,535,815	543,939	636,720	5,716,474	7.7
Santa Clara	42,099	1,291	43,390	28,565,935	408,533	4,456,750	33,431,217	9.5
Santa Cruz	4,543	3,758	8,301	1,867,343	762,267	263,785	2,893,395	5.9
Shasta	3,631	1,829	5,460	1,962,717	327,223	254,045	2,543,985	2.3
Sierra	23	93	116	3,604	6,437	5,729	15,770	-14.6
Siskiyou	1,133	671	1,804	338,713	71,182	97,886	507,781	17.4
Solano	7,469	447	7,916	4,916,802	168,809	693,751	5,779,363	10.4
Sonoma	11,161	5,811	16,972	5,175,858	1,146,343	639,912	6,962,114	7.3
Stanislaus	7,442	2,275	9,717	4,721,780	1,294,644	646,043	6,662,466	9.2
Sutter	1,442	442	1,884	939,239	261,759	113,156	1,314,154	8.7
Tehama	746	728	1,474	523,416	97,360	67,116	687,893	17.6
Trinity	--	529	529	--	68,803	14,582	83,385	1.0
Tulare	6,109	2,339	8,448	3,891,985	647,031	514,705	5,053,721	12.4
Tuolumne	547	1,309	1,856	233,525	284,809	62,098	580,432	9.5
Ventura	20,201	1,831	22,032	9,582,739	394,454	1,042,988	11,020,181	7.8
Yolo	3,554	424	3,978	2,586,583	264,432	396,525	3,247,541	10.3
Yuba	403	812	1,215	180,977	216,200	85,388	482,565	11.3
Statewide	--	--	6,959	--	--	241,014	241,014	-0.2
<b>TOTAL</b>	<b>832,839</b>	<b>129,845</b>	<b>969,643</b>	<b>\$423,009,010</b>	<b>\$43,126,837</b>	<b>\$54,432,208</b>	<b>\$520,568,055</b>	<b>9.1</b>
<b>HISTORICAL DATA</b>								
2006	896,173	143,867	1,048,358	455,578,657	45,662,881	58,410,899	559,652,437	4.2
2007	882,380	142,371	1,032,920	456,878,930	45,551,736	58,619,483	561,050,149	0.2
2008	884,892	141,980	1,034,675	430,757,425	44,901,544	55,994,571	531,653,540	-5.2
2009	816,204	130,561	953,851	372,766,115	36,759,690	46,967,140	456,492,945	-14.1
2010	838,775	132,198	978,047	388,988,263	38,473,014	49,886,709	477,347,986	4.6

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, 2011**

(Taxable transactions in thousands of dollars)

Type of business	ALAMEDA		BUTTE		CONTRA COSTA		EL DORADO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b><i>Retail and Food Services</i></b>								
<b>Motor Vehicle and Parts Dealers</b>	<b>1,208</b>	<b>2,405,412</b>	<b>236</b>	<b>238,092</b>	<b>712</b>	<b>1,372,234</b>	<b>179</b>	<b>158,608</b>
New Car Dealers	102	1,920,212	17	155,741	59	1,088,598	12	110,389
Used Car Dealers	317	171,060	51	17,420	192	93,764	28	10,470
Other Motor Vehicle Dealers	109	87,008	31	14,922	68	31,825	23	3,884
Auto. Parts, Accessories and Tire Stores	680	227,131	137	50,008	393	158,047	116	33,864
<b>Furniture and Home Furnishings Stores</b>	<b>672</b>	<b>438,369</b>	<b>92</b>	<b>36,821</b>	<b>435</b>	<b>240,863</b>	<b>87</b>	<b>15,795</b>
Furniture Stores	314	297,202	37	19,181	189	115,444	28	4,153
Home Furnishings Stores	358	141,167	55	17,640	246	125,419	59	11,643
<b>Electronics and Appliance Stores</b>	<b>985</b>	<b>583,234</b>	<b>131</b>	<b>66,238</b>	<b>495</b>	<b>357,941</b>	<b>113</b>	<b>14,662</b>
Appliance, T.V., and Other Electronics Stores	355	352,515	58	47,207	181	255,299	36	6,644
Computer and Software Stores	594	225,699	68	18,811	288	98,390	72	7,822
Camera and Photographic Supplies Stores	36	5,020	5	219	26	4,252	5	196
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>627</b>	<b>1,153,236</b>	<b>190</b>	<b>199,204</b>	<b>398</b>	<b>739,836</b>	<b>149</b>	<b>114,302</b>
Building Material and Supplies Dealers	490	1,074,964	120	165,188	285	655,705	95	94,005
Lawn and Garden Equip. and Supplies Stores	137	78,271	70	34,016	113	84,131	54	20,297
<b>Food and Beverage Stores</b>	<b>1,366</b>	<b>928,190</b>	<b>150</b>	<b>149,602</b>	<b>655</b>	<b>692,641</b>	<b>159</b>	<b>138,928</b>
Supermarkets and Other Grocery Stores	578	650,414	72	123,748	279	524,251	54	118,282
Convenience Stores	214	70,135	24	10,354	116	59,734	22	8,712
Specialty Food Stores	285	27,886	29	1,107	141	17,233	36	2,255
Beer, Wine, and Liquor Stores	289	179,755	25	14,393	119	91,422	47	9,679
<b>Health and Personal Care Stores</b>	<b>682</b>	<b>434,353</b>	<b>114</b>	<b>52,831</b>	<b>474</b>	<b>277,662</b>	<b>105</b>	<b>40,894</b>
Pharmacies and Drug Stores	158	287,696	38	41,282	109	202,082	28	35,291
Health and Personal Care Stores	524	146,657	76	11,548	365	75,579	77	5,603
<b>Gasoline Stations</b>	<b>417</b>	<b>2,135,182</b>	<b>82</b>	<b>295,290</b>	<b>309</b>	<b>1,522,725</b>	<b>54</b>	<b>258,216</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>2,249</b>	<b>995,486</b>	<b>255</b>	<b>93,210</b>	<b>1,286</b>	<b>702,573</b>	<b>273</b>	<b>44,452</b>
Men's Clothing Stores	79	27,868	5	3,644	58	23,972	6	#
Women's Clothing Stores	319	138,871	42	18,559	205	99,604	32	7,653
Family Clothing Stores, Accessories, and Other Stores	1,229	650,297	139	50,729	655	444,479	161	34,309 #
Shoe Stores	148	117,275	21	13,177	87	67,078	4	#
Jewelry, Luggage, and Leather Goods Stores	474	61,175	48	7,101	281	67,441	70	2,490
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>1,122</b>	<b>484,909</b>	<b>190</b>	<b>71,067</b>	<b>645</b>	<b>303,397</b>	<b>207</b>	<b>28,658</b>
Sporting Goods Stores	257	183,093	85	25,257	208	123,155	92	21,595
Hobby, Toy and Musical Instrument Stores	309	160,312	42	21,498	163	120,207	40	3,125
Book, Periodical, and Music Stores	556	141,504	63	24,312	274	60,035	75	3,939
<b>General Merchandise Stores</b>	<b>486</b>	<b>1,810,195</b>	<b>53</b>	<b>333,111</b>	<b>250</b>	<b>1,443,317</b>	<b>57</b>	<b>110,442</b>
<b>Miscellaneous Store Retailers</b>	<b>4,919</b>	<b>955,440</b>	<b>728</b>	<b>92,266</b>	<b>2,865</b>	<b>396,831</b>	<b>833</b>	<b>59,846</b>
Florists	220	17,329	15	1,249	122	7,702	25	1,165
Office Supplies and Stationery Stores	77	376,818	10	11,678	45	59,794	9	8,741
Gift, Novelty, and Souvenir Stores	535	50,541	127	6,318	307	27,933	211	9,758
Used Merchandise Stores	391	29,656	130	7,122	176	17,517	60	6,168
Other Miscellaneous Store Retailers	3,696	481,096	446	65,899	2,215	283,885	528	34,013
<b>Nonstore Retailers</b>	<b>5,741</b>	<b>74,685</b>	<b>1,322</b>	<b>14,414</b>	<b>3,274</b>	<b>50,078</b>	<b>1,166</b>	<b>21,642</b>
<b>Food Services and Drinking Places</b>	<b>4,335</b>	<b>2,121,065</b>	<b>538</b>	<b>231,373</b>	<b>2,132</b>	<b>1,200,318</b>	<b>467</b>	<b>182,976</b>
Full-Service Restaurants	1,351	975,972	196	108,294	716	586,774	198	99,981
Limited-Service Eating Places	2,341	975,279	267	108,403	1,146	540,358	234	76,449
Special Food Services	481	100,230	48	4,587	178	28,762	22	3,967
Drinking Places (Alcoholic Beverages)	162	69,584	27	10,089	92	44,424	13	2,580
<b>Total Retail and Food Services</b>	<b>24,809</b>	<b>14,519,756</b>	<b>4,081</b>	<b>1,873,517</b>	<b>13,930</b>	<b>9,300,418</b>	<b>3,849</b>	<b>1,189,421</b>
<b>All Other Outlets</b>	<b>13,768</b>	<b>8,911,043</b>	<b>1,836</b>	<b>714,595</b>	<b>7,223</b>	<b>3,499,439</b>	<b>1,740</b>	<b>462,268</b>
<b>Total All Outlets</b>	<b>38,577</b>	<b>23,430,799</b>	<b>5,917</b>	<b>2,588,112</b>	<b>21,153</b>	<b>12,799,857</b>	<b>5,589</b>	<b>1,651,689</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	41,951	25,223,384	6,305	2,825,547	23,249	13,867,661	6,216	1,898,805
2007	42,014	25,831,140	6,231	2,778,076	23,181	14,086,295	6,122	1,896,995
2008	41,783	23,862,957	6,300	2,678,170	23,149	13,307,681	6,132	1,787,804
2009	38,663	20,430,195	5,840	2,348,900	21,395	11,883,049	5,592	1,527,935
2010	40,348	21,541,741	5,961	2,459,719	21,784	11,953,846	5,702	1,561,471

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>1,009</b>	<b>1,281,978</b>	<b>125</b>	<b>170,895</b>	<b>155</b>	<b>205,968</b>	<b>722</b>	<b>1,121,710</b>
New Car Dealers	68	776,047	12	89,966	8	133,367	48	780,296
Used Car Dealers	268	239,610	29	26,910	27	22,989 #	140	99,505
Other Motor Vehicle Dealers	58	67,630	13	7,020	11	#	49	54,961
Auto. Parts, Accessories and Tire Stores	615	198,691	71	46,998	109	49,611	485	186,948
<b>Furniture and Home Furnishings Stores</b>	<b>387</b>	<b>176,244</b>	<b>49</b>	<b>21,435</b>	<b>45</b>	<b>8,959</b>	<b>238</b>	<b>373,192</b>
Furniture Stores	224	114,620	19	10,968	25	1,917	128	333,757
Home Furnishings Stores	163	61,623	30	10,467	20	7,042	110	39,435
<b>Electronics and Appliance Stores</b>	<b>473</b>	<b>185,188</b>	<b>68</b>	<b>23,182</b>	<b>59</b>	<b>38,131</b>	<b>272</b>	<b>161,294</b>
Appliance, T.V., and Other Electronics Stores	236	125,749 #	25	11,559 #	29	#	158	98,034
Computer and Software Stores	216	59,439	40	11,623	30	38,131 #	105	63,090
Camera and Photographic Supplies Stores	21	#	3	#	--	#	9	170
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>412</b>	<b>622,837</b>	<b>174</b>	<b>177,004</b>	<b>95</b>	<b>94,196</b>	<b>328</b>	<b>556,468</b>
Building Material and Supplies Dealers	251	467,928	98	129,811	57	66,711	218	464,876
Lawn and Garden Equip. and Supplies Stores	161	154,909	76	47,193	38	27,485	110	91,591
<b>Food and Beverage Stores</b>	<b>784</b>	<b>597,389</b>	<b>129</b>	<b>120,568</b>	<b>109</b>	<b>64,971</b>	<b>658</b>	<b>507,899</b>
Supermarkets and Other Grocery Stores	389	455,369	72	104,093	57	48,813	382	418,493
Convenience Stores	126	46,903	16	6,342 #	20	12,182	106	51,442
Specialty Food Stores	118	7,451	24	#	24	1,810	93	4,970
Beer, Wine, and Liquor Stores	151	87,667	17	10,132	8	2,166	77	32,994
<b>Health and Personal Care Stores</b>	<b>390</b>	<b>199,305</b>	<b>82</b>	<b>40,765</b>	<b>61</b>	<b>18,141</b>	<b>339</b>	<b>164,484</b>
Pharmacies and Drug Stores	139	142,869	38	34,642	23	11,043	123	122,278
Health and Personal Care Stores	251	56,436	44	6,123	38	7,097	216	42,206
<b>Gasoline Stations</b>	<b>330</b>	<b>1,262,498</b>	<b>65</b>	<b>176,188</b>	<b>68</b>	<b>233,919</b>	<b>357</b>	<b>1,723,209</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>1,640</b>	<b>455,681</b>	<b>188</b>	<b>46,445</b>	<b>336</b>	<b>147,406</b>	<b>736</b>	<b>316,347</b>
Men's Clothing Stores	45	12,836	5	2,342	13	#	31	7,489
Women's Clothing Stores	179	77,912	27	6,230	79	23,057	97	52,988
Family Clothing Stores, Accessories, and Other Stores	1,129	277,175	109	24,233	169	100,921 #	409	178,890
Shoe Stores	94	49,219	9	6,044	50	15,897	75	45,045
Jewelry, Luggage, and Leather Goods Stores	193	38,539	38	7,595	25	7,531	124	31,936
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>603</b>	<b>218,932</b>	<b>134</b>	<b>43,579</b>	<b>81</b>	<b>23,529</b>	<b>392</b>	<b>141,128</b>
Sporting Goods Stores	210	76,167	52	21,393	35	4,388	156	56,622
Hobby, Toy and Musical Instrument Stores	164	80,776	30	12,259	30	14,787	111	58,666
Book, Periodical, and Music Stores	229	61,989	52	9,927	16	4,353	125	25,841
<b>General Merchandise Stores</b>	<b>316</b>	<b>1,241,775</b>	<b>36</b>	<b>188,516</b>	<b>71</b>	<b>389,394</b>	<b>248</b>	<b>1,033,363</b>
<b>Miscellaneous Store Retailers</b>	<b>2,207</b>	<b>334,722</b>	<b>558</b>	<b>60,098</b>	<b>489</b>	<b>31,204</b>	<b>1,690</b>	<b>249,452</b>
Florists	73	8,953	14	1,063	15	863	71	6,687
Office Supplies and Stationery Stores	41	86,431	5	9,514	5	7,912	29	49,463
Gift, Novelty, and Souvenir Stores	500	28,964	92	6,654	33	3,447	246	16,758
Used Merchandise Stores	496	16,980	58	8,898	266	2,128	247	11,010
Other Miscellaneous Store Retailers	1,097	193,394	389	33,970	170	16,853	1,097	165,534
<b>Nonstore Retailers</b>	<b>2,147</b>	<b>54,010</b>	<b>1,186</b>	<b>14,641</b>	<b>446</b>	<b>7,009</b>	<b>3,217</b>	<b>49,434</b>
<b>Food Services and Drinking Places</b>	<b>1,961</b>	<b>971,754</b>	<b>378</b>	<b>141,211</b>	<b>324</b>	<b>151,977</b>	<b>1,606</b>	<b>844,965</b>
Full-Service Restaurants	641	424,489	161	78,181	74	44,099	549	341,249
Limited-Service Eating Places	1,073	514,287	161	56,004	201	104,452	850	479,339
Special Food Services	192	20,573	36	1,485	31	1,036	148	12,453
Drinking Places (Alcoholic Beverages)	55	12,406	20	5,540	18	2,389	59	11,924
<b>Total Retail and Food Services</b>	<b>12,659</b>	<b>7,602,313</b>	<b>3,172</b>	<b>1,224,525</b>	<b>2,339</b>	<b>1,414,803</b>	<b>10,803</b>	<b>7,242,948</b>
<b>All Other Outlets</b>	<b>6,579</b>	<b>3,577,165</b>	<b>1,319</b>	<b>473,653</b>	<b>1,051</b>	<b>766,997</b>	<b>4,888</b>	<b>6,499,711</b>
<b>Total All Outlets</b>	<b>19,238</b>	<b>11,179,478</b>	<b>4,491</b>	<b>1,698,178</b>	<b>3,390</b>	<b>2,181,800</b>	<b>15,691</b>	<b>13,742,659</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	20,266	12,560,649	4,735	1,704,688	4,421	2,148,730	16,402	11,975,693
2007	20,415	12,308,257	4,712	1,727,732	4,079	2,253,133	16,679	11,874,302
2008	20,273	11,729,171	4,731	1,692,797	4,118	2,179,276	16,917	12,085,853
2009	19,004	9,966,448	4,532	1,544,584	3,432	1,773,930	15,331	9,932,101
2010	19,350	10,154,265	4,642	1,704,007	3,432	1,970,332	15,845	11,057,910

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>102</b>	<b>142,967</b>	<b>8,734</b>	<b>12,686,384</b>	<b>177</b>	<b>523,483</b>	<b>96</b>	<b>113,283</b>
New Car Dealers	8	101,735	543	9,648,127	29	442,544	6	67,300
Used Car Dealers	18	10,747 #	1,801	1,322,335	40	34,634	16	5,706
Other Motor Vehicle Dealers	7	#	498	364,520	28	11,194	14	12,264
Auto. Parts, Accessories and Tire Stores	69	30,485	5,892	1,351,401	80	35,111	60	28,012
<b>Furniture and Home Furnishings Stores</b>	<b>30</b>	<b>11,375</b>	<b>5,232</b>	<b>2,321,830</b>	<b>205</b>	<b>117,090</b>	<b>44</b>	<b>11,671</b>
Furniture Stores	22	9,143	2,720	1,452,451	94	51,979	17	5,556
Home Furnishings Stores	8	2,232	2,512	869,380	111	65,111	27	6,114
<b>Electronics and Appliance Stores</b>	<b>41</b>	<b>21,082</b>	<b>6,401</b>	<b>3,416,744</b>	<b>151</b>	<b>123,608</b>	<b>28</b>	<b>12,407</b>
Appliance, T.V., and Other Electronics Stores	23	21,082 #	3,294	2,134,795	54	90,453	17	8,393 #
Computer and Software Stores	17	#	2,801	1,133,680	89	30,995	8	4,014
Camera and Photographic Supplies Stores	1	#	306	148,269	8	2,161	3	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>65</b>	<b>89,777</b>	<b>3,645</b>	<b>6,306,814</b>	<b>136</b>	<b>254,092</b>	<b>135</b>	<b>127,653</b>
Building Material and Supplies Dealers	38	64,064	2,744	6,045,733	86	233,920	69	92,903
Lawn and Garden Equip. and Supplies Stores	27	25,713	901	261,081	50	20,172	66	34,750
<b>Food and Beverage Stores</b>	<b>102</b>	<b>79,085</b>	<b>8,710</b>	<b>5,591,250</b>	<b>210</b>	<b>266,823</b>	<b>136</b>	<b>103,775</b>
Supermarkets and Other Grocery Stores	53	56,355	3,265	4,134,997	85	200,250	56	88,589
Convenience Stores	17	14,795	1,565	472,641	27	26,241	12	4,844
Specialty Food Stores	15	464	2,183	195,792	47	5,060	35	1,934
Beer, Wine, and Liquor Stores	17	7,472	1,697	787,820	51	35,272	33	8,408
<b>Health and Personal Care Stores</b>	<b>43</b>	<b>21,454</b>	<b>7,848</b>	<b>2,998,946</b>	<b>162</b>	<b>121,051</b>	<b>34</b>	<b>25,934</b>
Pharmacies and Drug Stores	12	16,539	1,914	1,746,627	35	87,961	21	23,812
Health and Personal Care Stores	31	4,915	5,934	1,252,319	127	33,090	13	2,123
<b>Gasoline Stations</b>	<b>42</b>	<b>168,438</b>	<b>2,186</b>	<b>13,394,467</b>	<b>67</b>	<b>371,618</b>	<b>53</b>	<b>190,697</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>176</b>	<b>50,077</b>	<b>23,421</b>	<b>8,356,612</b>	<b>530</b>	<b>280,098</b>	<b>124</b>	<b>27,845</b>
Men's Clothing Stores	4	#	926	234,423	17	7,679	6	884
Women's Clothing Stores	16	7,430	3,930	1,367,454	94	47,807	24	5,881
Family Clothing Stores, Accessories, and Other Stores	115	30,391 #	12,893	5,116,119	268	197,854	61	16,507
Shoe Stores	15	6,723	1,919	879,644	27	11,319	10	2,218
Jewelry, Luggage, and Leather Goods Stores	26	5,534	3,753	758,973	124	15,440	23	2,354
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>56</b>	<b>12,849</b>	<b>7,580</b>	<b>2,478,020</b>	<b>327</b>	<b>138,838</b>	<b>114</b>	<b>21,648</b>
Sporting Goods Stores	19	3,159	1,990	857,781	100	75,840	39	10,354
Hobby, Toy and Musical Instrument Stores	15	7,233	2,195	963,767	70	37,966	27	6,442
Book, Periodical, and Music Stores	22	2,457	3,395	656,472	157	25,031	48	4,852
<b>General Merchandise Stores</b>	<b>37</b>	<b>155,030</b>	<b>6,583</b>	<b>10,866,531</b>	<b>60</b>	<b>273,199</b>	<b>27</b>	<b>81,170</b>
<b>Miscellaneous Store Retailers</b>	<b>258</b>	<b>29,959</b>	<b>33,222</b>	<b>4,649,598</b>	<b>1,206</b>	<b>182,054</b>	<b>441</b>	<b>48,121</b>
Florists	5	893	1,297	122,780	47	4,895	12	376
Office Supplies and Stationery Stores	5	#	794	1,182,989	16	28,273	7	#
Gift, Novelty, and Souvenir Stores	53	1,909	4,801	388,493	194	15,938	74	7,132
Used Merchandise Stores	64	1,767	3,763	167,736	130	11,152	40	1,785
Other Miscellaneous Store Retailers	131	25,391 #	22,567	2,787,601	819	121,796	308	38,828 #
<b>Nonstore Retailers</b>	<b>268</b>	<b>10,440</b>	<b>40,431</b>	<b>897,596</b>	<b>2,012</b>	<b>26,884</b>	<b>945</b>	<b>18,214</b>
<b>Food Services and Drinking Places</b>	<b>260</b>	<b>117,891</b>	<b>25,879</b>	<b>15,286,655</b>	<b>750</b>	<b>455,433</b>	<b>291</b>	<b>99,929</b>
Full-Service Restaurants	64	28,606	7,661	7,412,255	343	312,489	148	51,712
Limited-Service Eating Places	156	83,814	15,282	6,950,753	294	120,295	99	41,310
Special Food Services	30	3,531	2,350	683,573	96	14,540	27	524
Drinking Places (Alcoholic Beverages)	10	1,939	586	240,074	17	8,108	17	6,384
<b>Total Retail and Food Services</b>	<b>1,480</b>	<b>910,423</b>	<b>179,872</b>	<b>89,251,447</b>	<b>5,993</b>	<b>3,134,270</b>	<b>2,468</b>	<b>882,347</b>
<b>All Other Outlets</b>	<b>659</b>	<b>413,615</b>	<b>86,996</b>	<b>37,189,291</b>	<b>3,913</b>	<b>915,599</b>	<b>1,148</b>	<b>276,546</b>
<b>Total All Outlets</b>	<b>2,139</b>	<b>1,324,038</b>	<b>266,868</b>	<b>126,440,737</b>	<b>9,906</b>	<b>4,049,869</b>	<b>3,616</b>	<b>1,158,893</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	2,153	1,303,907	295,701	136,162,552	11,025	4,285,264	3,699	1,247,548
2007	2,178	1,328,747	290,344	137,820,418	10,851	4,397,181	3,749	1,286,361
2008	2,144	1,389,409	289,802	131,881,744	10,761	4,158,899	3,742	1,250,959
2009	1,998	1,174,981	264,928	112,744,727	10,226	3,660,036	3,637	1,056,955
2010	2,082	1,188,331	271,293	116,942,334	10,242	3,834,169	3,705	1,075,810

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>198</b>	<b>195,843</b>	<b>325</b>	<b>581,680</b>	<b>82</b>	<b>131,902</b>	<b>114</b>	<b>61,325</b>
New Car Dealers	28	113,459	34	383,096	12	97,595	1	#
Used Car Dealers	41	36,892	74	99,300	8	4,564	12	7,941 #
Other Motor Vehicle Dealers	11	3,688	29	12,852	15	3,399	21	23,840
Auto. Parts, Accessories and Tire Stores	118	41,804	188	86,431	47	26,344	80	29,544
<b>Furniture and Home Furnishings Stores</b>	<b>48</b>	<b>16,589</b>	<b>193</b>	<b>80,719</b>	<b>67</b>	<b>19,034</b>	<b>68</b>	<b>28,097</b>
Furniture Stores	28	10,017	76	38,301	36	8,402	22	12,579
Home Furnishings Stores	20	6,572	117	42,418	31	10,632	46	15,518
<b>Electronics and Appliance Stores</b>	<b>75</b>	<b>31,550</b>	<b>163</b>	<b>90,772</b>	<b>78</b>	<b>35,217</b>	<b>66</b>	<b>13,127</b>
Appliance, T.V., and Other Electronics Stores	43	23,574 #	79	60,292	27	11,334 #	20	6,646 #
Computer and Software Stores	30	7,976	69	26,892	47	23,883	40	6,481
Camera and Photographic Supplies Stores	2	#	15	3,588	4	#	6	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>99</b>	<b>116,705</b>	<b>181</b>	<b>276,757</b>	<b>84</b>	<b>147,608</b>	<b>133</b>	<b>129,700</b>
Building Material and Supplies Dealers	56	105,929	113	204,026	55	138,065	84	110,616
Lawn and Garden Equip. and Supplies Stores	43	10,777	68	72,732	29	9,544	49	19,084
<b>Food and Beverage Stores</b>	<b>189</b>	<b>137,968</b>	<b>384</b>	<b>288,939</b>	<b>377</b>	<b>174,683</b>	<b>98</b>	<b>89,738</b>
Supermarkets and Other Grocery Stores	99	88,732	177	201,946	64	101,428	39	81,495
Convenience Stores	36	#	63	46,777	18	10,480	15	5,779
Specialty Food Stores	29	37,117 #	86	12,065	27	1,714	28	561
Beer, Wine, and Liquor Stores	25	12,118	58	28,151	268	61,062	16	1,903
<b>Health and Personal Care Stores</b>	<b>94</b>	<b>32,095</b>	<b>131</b>	<b>95,153</b>	<b>52</b>	<b>28,048</b>	<b>75</b>	<b>31,789</b>
Pharmacies and Drug Stores	26	25,803	41	78,610	12	19,550	12	26,284
Health and Personal Care Stores	68	6,292	90	16,544	40	8,498	63	5,505
<b>Gasoline Stations</b>	<b>91</b>	<b>505,278</b>	<b>133</b>	<b>617,552</b>	<b>33</b>	<b>239,248</b>	<b>31</b>	<b>122,050</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>228</b>	<b>57,920</b>	<b>638</b>	<b>265,864</b>	<b>196</b>	<b>99,294</b>	<b>200</b>	<b>22,410</b>
Men's Clothing Stores	8	#	28	11,198	7	3,101	7	#
Women's Clothing Stores	21	8,856	101	44,545	33	17,051	28	5,599
Family Clothing Stores, Accessories, and Other Stores	151	36,361 #	323	138,677	103	51,001	115	11,960 #
Shoe Stores	16	7,436	55	34,652	20	14,556	5	1,952
Jewelry, Luggage, and Leather Goods Stores	32	5,268	131	36,792	33	13,584	45	2,898
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>104</b>	<b>33,817</b>	<b>244</b>	<b>93,986</b>	<b>109</b>	<b>33,381</b>	<b>160</b>	<b>29,509</b>
Sporting Goods Stores	34	8,963	91	40,108	38	12,994	66	19,972
Hobby, Toy and Musical Instrument Stores	24	12,902	57	35,910	28	13,629	28	2,136
Book, Periodical, and Music Stores	46	11,952	96	17,968	43	6,758	66	7,401
<b>General Merchandise Stores</b>	<b>65</b>	<b>302,386</b>	<b>107</b>	<b>492,596</b>	<b>27</b>	<b>180,848</b>	<b>33</b>	<b>43,464</b>
<b>Miscellaneous Store Retailers</b>	<b>396</b>	<b>51,274</b>	<b>1,094</b>	<b>187,146</b>	<b>450</b>	<b>81,326</b>	<b>580</b>	<b>46,890</b>
Florists	16	980	58	6,225	23	3,600	12	972
Office Supplies and Stationery Stores	7	6,489	18	22,762	3	#	7	9,287
Gift, Novelty, and Souvenir Stores	93	2,174	250	33,446	59	4,789	138	4,095
Used Merchandise Stores	63	1,688	144	10,201	38	2,611	67	2,683
Other Miscellaneous Store Retailers	217	39,942	624	114,511	327	70,326 #	356	29,854
<b>Nonstore Retailers</b>	<b>443</b>	<b>12,199</b>	<b>2,329</b>	<b>27,957</b>	<b>943</b>	<b>15,641</b>	<b>806</b>	<b>16,426</b>
<b>Food Services and Drinking Places</b>	<b>426</b>	<b>191,255</b>	<b>1,031</b>	<b>581,655</b>	<b>342</b>	<b>314,580</b>	<b>265</b>	<b>105,837</b>
Full-Service Restaurants	140	71,155	427	333,142	143	230,244	103	57,803
Limited-Service Eating Places	223	116,346	478	218,515	132	63,274	132	44,207
Special Food Services	49	1,522	104	26,598	56	14,334	22	1,654
Drinking Places (Alcoholic Beverages)	14	2,232	22	3,400	11	6,729	8	2,173
<b>Total Retail and Food Services</b>	<b>2,456</b>	<b>1,684,878</b>	<b>6,953</b>	<b>3,680,776</b>	<b>2,840</b>	<b>1,500,810</b>	<b>2,629</b>	<b>740,362</b>
<b>All Other Outlets</b>	<b>1,149</b>	<b>689,812</b>	<b>3,315</b>	<b>1,631,956</b>	<b>2,405</b>	<b>994,035</b>	<b>1,261</b>	<b>334,397</b>
<b>Total All Outlets</b>	<b>3,605</b>	<b>2,374,690</b>	<b>10,268</b>	<b>5,312,732</b>	<b>5,245</b>	<b>2,494,845</b>	<b>3,890</b>	<b>1,074,759</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	3,960	2,616,231	11,155	5,658,166	4,844	2,438,907	4,291	1,354,634
2007	3,946	2,517,482	11,161	5,680,652	4,948	2,572,656	4,228	1,320,841
2008	3,996	2,387,557	11,168	5,399,594	5,023	2,548,990	4,176	1,187,429
2009	3,617	2,050,459	10,125	4,705,845	4,992	2,216,283	3,871	983,220
2010	3,671	2,134,070	10,204	4,955,562	5,148	2,301,907	3,938	1,011,819

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>3,037</b>	<b>5,777,582</b>	<b>414</b>	<b>1,256,174</b>	<b>1,915</b>	<b>3,010,487</b>	<b>1,477</b>	<b>1,875,269</b>
New Car Dealers	227	4,317,305	37	839,584	109	2,126,904	71	1,254,753
Used Car Dealers	710	784,203	114	272,042	342	272,493	392	220,896
Other Motor Vehicle Dealers	329	213,487	62	59,118	250	205,565	105	109,676
Auto. Parts, Accessories and Tire Stores	1,771	462,586	201	85,429	1,214	405,526	909	289,944
<b>Furniture and Home Furnishings Stores</b>	<b>2,055</b>	<b>909,455</b>	<b>228</b>	<b>185,485</b>	<b>1,027</b>	<b>436,482</b>	<b>626</b>	<b>264,527</b>
Furniture Stores	962	541,916	110	125,708	471	270,521	280	150,695
Home Furnishings Stores	1,093	367,539	118	59,777	556	165,960	346	113,832
<b>Electronics and Appliance Stores</b>	<b>2,913</b>	<b>2,319,992</b>	<b>285</b>	<b>241,559</b>	<b>951</b>	<b>478,406</b>	<b>803</b>	<b>585,468</b>
Appliance, T.V., and Other Electronics Stores	1,102	848,987	112	153,675 #	480	388,767	370	316,962
Computer and Software Stores	1,636	1,431,136	150	87,884	433	86,315	394	263,362
Camera and Photographic Supplies Stores	175	39,868	23	#	38	3,324	39	5,144
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>1,426</b>	<b>2,267,363</b>	<b>282</b>	<b>325,583</b>	<b>980</b>	<b>1,303,073</b>	<b>578</b>	<b>994,959</b>
Building Material and Supplies Dealers	1,072	2,104,740	185	292,360	598	1,190,297	411	925,597
Lawn and Garden Equip. and Supplies Stores	354	162,623	97	33,223	382	112,776	167	69,362
<b>Food and Beverage Stores</b>	<b>2,518</b>	<b>1,990,893</b>	<b>275</b>	<b>286,348</b>	<b>1,227</b>	<b>1,304,731</b>	<b>1,053</b>	<b>900,349</b>
Supermarkets and Other Grocery Stores	988	1,450,241	82	213,392	474	944,190	406	679,961
Convenience Stores	326	174,442	45	24,823	219	208,809	202	100,117
Specialty Food Stores	731	91,552	103	11,866	322	26,650	282	15,568
Beer, Wine, and Liquor Stores	473	274,658	45	36,267	212	125,082	163	104,703
<b>Health and Personal Care Stores</b>	<b>2,758</b>	<b>894,003</b>	<b>306</b>	<b>104,974</b>	<b>1,095</b>	<b>454,268</b>	<b>877</b>	<b>394,957</b>
Pharmacies and Drug Stores	578	530,302	39	56,725	322	320,835	226	256,522
Health and Personal Care Stores	2,180	363,701	267	48,249	773	133,433	651	138,435
<b>Gasoline Stations</b>	<b>684</b>	<b>4,826,228</b>	<b>109</b>	<b>777,778</b>	<b>475</b>	<b>3,300,785</b>	<b>361</b>	<b>1,831,391</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>6,638</b>	<b>3,164,857</b>	<b>716</b>	<b>363,569</b>	<b>3,336</b>	<b>1,505,821</b>	<b>2,117</b>	<b>800,952</b>
Men's Clothing Stores	225	86,643	14	8,005	138	52,529	64	30,925
Women's Clothing Stores	973	530,271	78	55,303	464	231,859	217	102,671
Family Clothing Stores, Accessories, and Other Stores	3,795	1,972,411	461	233,521	2,041	858,188	1,324	496,412
Shoe Stores	435	234,564	43	28,815	281	166,243	132	102,301
Jewelry, Luggage, and Leather Goods Stores	1,210	340,968	120	37,925	412	197,001	380	68,642
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>3,002</b>	<b>1,101,159</b>	<b>460</b>	<b>189,195</b>	<b>1,238</b>	<b>454,971</b>	<b>1,081</b>	<b>439,845</b>
Sporting Goods Stores	1,166	510,187	200	103,183	487	207,441	347	171,948
Hobby, Toy and Musical Instrument Stores	738	361,356	106	57,988	349	170,880	266	144,651
Book, Periodical, and Music Stores	1,098	229,616	154	28,025	402	76,650	468	123,245
<b>General Merchandise Stores</b>	<b>1,583</b>	<b>4,771,143</b>	<b>171</b>	<b>587,858</b>	<b>804</b>	<b>3,051,709</b>	<b>475</b>	<b>2,016,537</b>
<b>Miscellaneous Store Retailers</b>	<b>10,781</b>	<b>1,656,162</b>	<b>1,545</b>	<b>178,725</b>	<b>5,709</b>	<b>700,338</b>	<b>4,118</b>	<b>553,313</b>
Florists	467	40,840	46	2,644	171	11,492	167	10,327
Office Supplies and Stationery Stores	304	386,162	29	32,414	127	132,161	89	128,114
Gift, Novelty, and Souvenir Stores	1,814	141,424	329	15,198	871	66,235	877	46,847
Used Merchandise Stores	1,072	59,684	249	6,215	726	27,737	523	38,396
Other Miscellaneous Store Retailers	7,124	1,028,051	892	122,254	3,814	462,713	2,462	329,628
<b>Nonstore Retailers</b>	<b>13,513</b>	<b>459,841</b>	<b>2,057</b>	<b>37,302</b>	<b>10,556</b>	<b>101,876</b>	<b>5,378</b>	<b>101,914</b>
<b>Food Services and Drinking Places</b>	<b>7,887</b>	<b>5,449,117</b>	<b>955</b>	<b>578,229</b>	<b>4,085</b>	<b>2,473,339</b>	<b>3,254</b>	<b>1,743,327</b>
Full-Service Restaurants	2,462	2,856,752	371	324,428	1,239	1,057,499	1,085	817,165
Limited-Service Eating Places	4,483	2,266,693	512	240,387	2,403	1,332,184	1,760	841,084
Special Food Services	751	220,776	58	5,393	343	46,391	327	49,474
Drinking Places (Alcoholic Beverages)	191	104,896	14	8,020	100	37,266	82	35,605
<b>Total Retail and Food Services</b>	<b>58,795</b>	<b>35,587,795</b>	<b>7,803</b>	<b>5,112,781</b>	<b>33,398</b>	<b>18,576,285</b>	<b>22,198</b>	<b>12,502,808</b>
<b>All Other Outlets</b>	<b>33,412</b>	<b>16,143,344</b>	<b>3,317</b>	<b>1,455,414</b>	<b>13,488</b>	<b>7,065,212</b>	<b>9,484</b>	<b>5,500,957</b>
<b>Total All Outlets</b>	<b>92,207</b>	<b>51,731,139</b>	<b>11,120</b>	<b>6,568,195</b>	<b>46,886</b>	<b>25,641,497</b>	<b>31,682</b>	<b>18,003,765</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	102,539	57,202,747	11,623	7,531,225	43,672	29,816,237	35,406	21,140,386
2007	99,088	57,293,471	11,676	7,431,405	45,279	29,023,609	35,023	20,560,510
2008	97,612	53,606,829	12,104	6,634,810	46,272	26,003,595	35,547	19,331,847
2009	90,231	45,712,784	11,135	5,796,644	42,765	22,227,877	31,644	16,563,853
2010	92,047	47,667,179	11,439	6,017,542	45,688	23,152,780	32,789	16,904,528

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>2,306</b>	<b>3,068,198</b>	<b>2,918</b>	<b>5,059,516</b>	<b>238</b>	<b>452,375</b>	<b>694</b>	<b>865,634</b>
New Car Dealers	85	1,899,574	245	3,679,388	22	363,902	36	513,379
Used Car Dealers	465	472,246	814	545,300	42	12,467	146	90,406
Other Motor Vehicle Dealers	209	236,507	357	286,708	28	26,266	72	98,936
Auto. Parts, Accessories and Tire Stores	1,547	459,871	1,502	548,121	146	49,740	440	162,912
<b>Furniture and Home Furnishings Stores</b>	<b>947</b>	<b>411,908</b>	<b>1,517</b>	<b>894,741</b>	<b>552</b>	<b>361,828</b>	<b>194</b>	<b>136,911</b>
Furniture Stores	462	263,286	616	572,030	270	175,562	92	40,868
Home Furnishings Stores	485	148,622	901	322,711	282	186,266	102	96,043
<b>Electronics and Appliance Stores</b>	<b>969</b>	<b>446,203</b>	<b>2,016</b>	<b>1,315,328</b>	<b>512</b>	<b>370,667</b>	<b>261</b>	<b>126,667</b>
Appliance, T.V., and Other Electronics Stores	510	337,225	843	824,173	192	175,083	142	90,756 #
Computer and Software Stores	407	108,062	1,060	468,570	265	168,234	107	35,910
Camera and Photographic Supplies Stores	52	915	113	22,585	55	27,350	12	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>843</b>	<b>1,180,594</b>	<b>1,462</b>	<b>2,072,358</b>	<b>318</b>	<b>414,096</b>	<b>281</b>	<b>436,305</b>
Building Material and Supplies Dealers	577	1,128,423	928	1,932,884	235	395,402	183	391,373
Lawn and Garden Equip. and Supplies Stores	266	52,171	534	139,474	83	18,694	98	44,931
<b>Food and Beverage Stores</b>	<b>1,368</b>	<b>1,147,885</b>	<b>2,178</b>	<b>2,010,404</b>	<b>1,196</b>	<b>651,528</b>	<b>631</b>	<b>393,898</b>
Supermarkets and Other Grocery Stores	496	793,223	760	1,393,747	645	476,472	255	301,968
Convenience Stores	264	207,010	394	252,742	134	31,067	108	39,353
Specialty Food Stores	335	25,297	564	61,474	258	28,149	155	10,301
Beer, Wine, and Liquor Stores	273	122,355	460	302,441	159	115,839	113	42,276
<b>Health and Personal Care Stores</b>	<b>1,053</b>	<b>462,977</b>	<b>1,885</b>	<b>869,965</b>	<b>597</b>	<b>421,767</b>	<b>295</b>	<b>118,557</b>
Pharmacies and Drug Stores	275	242,430	548	551,951	138	#	82	89,737
Health and Personal Care Stores	778	220,547	1,337	318,014	459	421,767 #	213	28,821
<b>Gasoline Stations</b>	<b>585</b>	<b>3,559,983</b>	<b>780</b>	<b>4,437,173</b>	<b>122</b>	<b>626,887</b>	<b>212</b>	<b>1,271,752</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>3,398</b>	<b>1,381,705</b>	<b>5,643</b>	<b>2,988,756</b>	<b>2,300</b>	<b>1,701,395</b>	<b>735</b>	<b>258,474</b>
Men's Clothing Stores	140	38,528	191	72,853	93	34,051	25	7,297
Women's Clothing Stores	420	187,950	805	416,145	413	286,338	70	34,394
Family Clothing Stores, Accessories, and Other Stores	2,112	783,880	3,132	1,913,911	1,076	991,558	468	162,496
Shoe Stores	360	185,893	433	268,753	125	141,625	55	35,544
Jewelry, Luggage, and Leather Goods Stores	366	185,454	1,082	317,093	593	247,824	117	18,744
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>1,226</b>	<b>522,786</b>	<b>2,859</b>	<b>1,009,226</b>	<b>844</b>	<b>365,751</b>	<b>326</b>	<b>147,948</b>
Sporting Goods Stores	440	208,886	1,042	441,612	152	142,596	148	79,105
Hobby, Toy and Musical Instrument Stores	394	202,627	679	347,787	154	70,086	96	47,058
Book, Periodical, and Music Stores	392	111,273	1,138	219,827	538	153,069	82	21,785
<b>General Merchandise Stores</b>	<b>1,052</b>	<b>2,851,371</b>	<b>990</b>	<b>4,528,053</b>	<b>256</b>	<b>768,818</b>	<b>187</b>	<b>955,395</b>
<b>Miscellaneous Store Retailers</b>	<b>5,465</b>	<b>1,245,156</b>	<b>10,305</b>	<b>1,433,298</b>	<b>3,629</b>	<b>634,994</b>	<b>1,395</b>	<b>338,722</b>
Florists	146	10,552	621	60,727	226	29,476	42	4,125
Office Supplies and Stationery Stores	112	633,814	206	253,748	59	78,336	28	#
Gift, Novelty, and Souvenir Stores	798	54,910	1,371	150,321	620	129,778	251	8,841
Used Merchandise Stores	1,002	22,516	1,367	80,321	313	35,637	214	15,754
Other Miscellaneous Store Retailers	3,407	523,365	6,740	888,180	2,411	361,766	860	310,001 #
<b>Nonstore Retailers</b>	<b>10,963</b>	<b>141,263</b>	<b>16,504</b>	<b>152,055</b>	<b>2,732</b>	<b>49,135</b>	<b>1,762</b>	<b>55,175</b>
<b>Food Services and Drinking Places</b>	<b>3,965</b>	<b>2,316,023</b>	<b>7,666</b>	<b>5,214,419</b>	<b>4,313</b>	<b>3,120,655</b>	<b>1,364</b>	<b>635,510</b>
Full-Service Restaurants	1,158	913,002	2,522	2,779,262	2,024	2,116,980	469	273,093
Limited-Service Eating Places	2,368	1,332,664	4,185	2,120,409	1,665	623,934	688	343,201
Special Food Services	310	35,450	706	175,095	347	233,768	169	12,698
Drinking Places (Alcoholic Beverages)	129	34,906	253	139,653	277	145,973	38	6,518
<b>Total Retail and Food Services</b>	<b>34,140</b>	<b>18,736,053</b>	<b>56,723</b>	<b>31,985,292</b>	<b>17,609</b>	<b>9,939,895</b>	<b>8,337</b>	<b>5,740,948</b>
<b>All Other Outlets</b>	<b>13,651</b>	<b>8,586,928</b>	<b>27,248</b>	<b>13,105,090</b>	<b>9,327</b>	<b>4,950,632</b>	<b>4,113</b>	<b>2,686,004</b>
<b>Total All Outlets</b>	<b>47,791</b>	<b>27,322,980</b>	<b>83,971</b>	<b>45,090,382</b>	<b>26,936</b>	<b>14,890,527</b>	<b>12,450</b>	<b>8,426,952</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	46,528	31,309,905	91,251	47,835,514	28,968	13,892,188	13,290	9,528,419
2007	47,810	30,450,731	85,341	47,485,988	27,906	14,614,736	13,300	9,326,761
2008	48,994	27,777,703	87,050	45,329,136	27,882	14,837,689	13,419	8,696,074
2009	45,062	23,652,433	80,595	39,728,657	26,459	12,633,575	12,297	7,260,073
2010	47,562	24,687,862	83,194	41,623,636	26,896	13,443,121	12,633	7,602,090

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>274</b>	<b>371,418</b>	<b>452</b>	<b>1,241,177</b>	<b>287</b>	<b>504,325</b>	<b>1,116</b>	<b>2,894,898</b>
New Car Dealers	24	238,655	61	1,069,187	33	402,545	99	2,433,632
Used Car Dealers	41	40,563	113	47,565	57	18,584	240	119,215
Other Motor Vehicle Dealers	63	40,814	33	21,587	42	18,358	110	97,817
Auto. Parts, Accessories and Tire Stores	146	51,386	245	102,838	155	64,838	667	244,233
<b>Furniture and Home Furnishings Stores</b>	<b>152</b>	<b>67,780</b>	<b>411</b>	<b>342,833</b>	<b>209</b>	<b>82,405</b>	<b>757</b>	<b>523,999</b>
Furniture Stores	65	32,407	184	245,029	88	43,954	329	316,601
Home Furnishings Stores	87	35,374	227	97,805	121	38,451	428	207,398
<b>Electronics and Appliance Stores</b>	<b>129</b>	<b>69,444</b>	<b>435</b>	<b>365,610</b>	<b>192</b>	<b>145,185</b>	<b>1,511</b>	<b>1,459,039</b>
Appliance, T.V., and Other Electronics Stores	50	49,042 #	169	216,290	101	92,379 #	577	603,240
Computer and Software Stores	70	20,402	247	138,711	83	52,807	893	841,222
Camera and Photographic Supplies Stores	9	#	19	10,608	8	#	41	14,578
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>261</b>	<b>269,507</b>	<b>353</b>	<b>716,722</b>	<b>272</b>	<b>380,754</b>	<b>701</b>	<b>1,316,953</b>
Building Material and Supplies Dealers	155	221,156	236	658,494	155	304,515	516	1,220,995
Lawn and Garden Equip. and Supplies Stores	106	48,351	117	58,228	117	76,239	185	95,958
<b>Food and Beverage Stores</b>	<b>313</b>	<b>227,027</b>	<b>570</b>	<b>532,524</b>	<b>440</b>	<b>367,491</b>	<b>1,282</b>	<b>1,022,790</b>
Supermarkets and Other Grocery Stores	89	156,589	248	387,101	173	267,132	433	727,793
Convenience Stores	39	24,763	77	35,480	59	45,474	230	101,587
Specialty Food Stores	58	5,626	141	14,899	75	4,218	333	20,874
Beer, Wine, and Liquor Stores	127	40,049	104	95,045	133	50,667	286	172,535
<b>Health and Personal Care Stores</b>	<b>142</b>	<b>80,860</b>	<b>341</b>	<b>250,853</b>	<b>210</b>	<b>129,503</b>	<b>886</b>	<b>564,261</b>
Pharmacies and Drug Stores	37	59,899	78	184,022	61	96,816	234	371,144
Health and Personal Care Stores	105	20,961	263	66,831	149	32,687	652	193,116
<b>Gasoline Stations</b>	<b>94</b>	<b>485,425</b>	<b>213</b>	<b>1,154,740</b>	<b>113</b>	<b>607,463</b>	<b>399</b>	<b>2,559,500</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>408</b>	<b>189,254</b>	<b>1,038</b>	<b>633,937</b>	<b>553</b>	<b>292,068</b>	<b>2,449</b>	<b>1,997,291</b>
Men's Clothing Stores	16	9,938	32	14,744	22	3,332	94	51,949
Women's Clothing Stores	64	34,810	166	86,531	103	52,866	438	266,094
Family Clothing Stores, Accessories, and Other Stores	248	109,872	499	395,178	277	187,617	1,234	1,205,727
Shoe Stores	24	21,359	63	54,576	42	20,879	198	196,567
Jewelry, Luggage, and Leather Goods Stores	56	13,275	278	82,907	109	27,374	485	276,953
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>313</b>	<b>100,338</b>	<b>547</b>	<b>281,291</b>	<b>342</b>	<b>122,134</b>	<b>1,245</b>	<b>676,571</b>
Sporting Goods Stores	136	62,175	185	116,183	148	58,049	399	281,563
Hobby, Toy and Musical Instrument Stores	70	21,866	141	99,548	57	39,324	376	228,087
Book, Periodical, and Music Stores	107	16,297	221	65,559	137	24,761	470	166,921
<b>General Merchandise Stores</b>	<b>94</b>	<b>341,192</b>	<b>193</b>	<b>1,088,960</b>	<b>127</b>	<b>456,565</b>	<b>383</b>	<b>2,448,046</b>
<b>Miscellaneous Store Retailers</b>	<b>1,136</b>	<b>143,781</b>	<b>2,157</b>	<b>472,251</b>	<b>1,134</b>	<b>214,227</b>	<b>4,167</b>	<b>675,873</b>
Florists	45	3,484	131	16,893	68	#	217	17,043
Office Supplies and Stationery Stores	24	27,019	40	152,900	18	28,567	87	113,004
Gift, Novelty, and Souvenir Stores	227	18,755	342	53,155	175	30,518	702	68,783
Used Merchandise Stores	146	8,616	226	19,573	133	14,831	324	39,815
Other Miscellaneous Store Retailers	694	85,907	1,418	229,730	740	140,312 #	2,837	437,228
<b>Nonstore Retailers</b>	<b>2,103</b>	<b>15,365</b>	<b>2,663</b>	<b>64,097</b>	<b>2,794</b>	<b>21,936</b>	<b>7,640</b>	<b>182,963</b>
<b>Food Services and Drinking Places</b>	<b>835</b>	<b>462,823</b>	<b>2,097</b>	<b>1,391,048</b>	<b>1,141</b>	<b>690,115</b>	<b>4,716</b>	<b>3,097,359</b>
Full-Service Restaurants	397	291,354	851	802,208	471	381,541	1,695	1,655,549
Limited-Service Eating Places	365	152,312	911	471,471	507	272,477	2,274	1,191,915
Special Food Services	44	9,040	286	99,704	112	16,010	623	200,404
Drinking Places (Alcoholic Beverages)	29	10,117	49	17,665	51	20,087	124	49,491
<b>Total Retail and Food Services</b>	<b>6,254</b>	<b>2,824,215</b>	<b>11,470</b>	<b>8,536,043</b>	<b>7,814</b>	<b>4,014,173</b>	<b>27,252</b>	<b>19,419,542</b>
<b>All Other Outlets</b>	<b>3,193</b>	<b>1,193,774</b>	<b>7,525</b>	<b>4,484,599</b>	<b>4,488</b>	<b>1,702,301</b>	<b>16,138</b>	<b>14,011,675</b>
<b>Total All Outlets</b>	<b>9,447</b>	<b>4,017,989</b>	<b>18,995</b>	<b>13,020,643</b>	<b>12,302</b>	<b>5,716,474</b>	<b>43,390</b>	<b>33,431,217</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	9,750	4,220,436	21,082	12,900,391	13,170	6,133,270	48,313	32,273,238
2007	9,857	4,267,639	20,202	13,326,306	13,177	6,067,223	47,651	33,663,448
2008	10,040	3,974,226	19,853	13,137,913	13,114	5,883,938	47,253	32,274,306
2009	9,412	3,442,431	18,840	11,327,022	12,303	5,104,186	43,396	27,427,709
2010	9,425	3,614,355	18,979	11,966,338	12,298	5,309,768	43,583	30,523,322

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>183</b>	<b>257,320</b>	<b>222</b>	<b>274,845</b>	<b>312</b>	<b>617,719</b>	<b>393</b>	<b>732,562</b>
New Car Dealers	15	174,332	9	128,935	33	485,447	30	535,914
Used Car Dealers	39	26,635	52	51,795	69	16,467	95	39,809
Other Motor Vehicle Dealers	36	15,214	45	32,295	37	45,552	63	49,752
Auto. Parts, Accessories and Tire Stores	93	41,139	116	61,820	173	70,253	205	107,087
<b>Furniture and Home Furnishings Stores</b>	<b>139</b>	<b>47,221</b>	<b>62</b>	<b>32,388</b>	<b>124</b>	<b>74,541</b>	<b>225</b>	<b>117,290</b>
Furniture Stores	66	21,297	23	19,495	58	44,010	100	65,696
Home Furnishings Stores	73	25,924	39	12,893	66	30,531	125	51,595
<b>Electronics and Appliance Stores</b>	<b>159</b>	<b>66,499</b>	<b>108</b>	<b>53,051</b>	<b>154</b>	<b>111,674</b>	<b>217</b>	<b>156,299</b>
Appliance, T.V., and Other Electronics Stores	50	49,433	36	43,213 #	83	95,538 #	95	116,163 #
Computer and Software Stores	99	16,873	67	9,838	66	16,136	110	40,136
Camera and Photographic Supplies Stores	10	194	5	#	5	#	12	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>197</b>	<b>247,364</b>	<b>164</b>	<b>160,671</b>	<b>154</b>	<b>267,385</b>	<b>364</b>	<b>509,958</b>
Building Material and Supplies Dealers	115	204,734	96	144,596	113	242,907	204	452,493
Lawn and Garden Equip. and Supplies Stores	82	42,630	68	16,074	41	24,479	160	57,465
<b>Food and Beverage Stores</b>	<b>259</b>	<b>226,249</b>	<b>114</b>	<b>138,690</b>	<b>266</b>	<b>215,405</b>	<b>583</b>	<b>471,297</b>
Supermarkets and Other Grocery Stores	100	156,688	69	120,649	95	154,085	182	338,764
Convenience Stores	30	16,565	11	3,422	50	22,270	66	41,280
Specialty Food Stores	70	8,512	14	607	63	8,595	99	8,898
Beer, Wine, and Liquor Stores	59	44,484	20	14,011	58	30,455	236	82,355
<b>Health and Personal Care Stores</b>	<b>157</b>	<b>96,753</b>	<b>97</b>	<b>55,748</b>	<b>151</b>	<b>79,443</b>	<b>208</b>	<b>134,792</b>
Pharmacies and Drug Stores	46	81,265	58	34,965	30	50,191	60	103,207
Health and Personal Care Stores	111	15,487	39	20,783	121	29,252	148	31,585
<b>Gasoline Stations</b>	<b>76</b>	<b>349,163</b>	<b>88</b>	<b>348,809</b>	<b>142</b>	<b>674,567</b>	<b>146</b>	<b>724,458</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>475</b>	<b>139,153</b>	<b>154</b>	<b>78,991</b>	<b>464</b>	<b>404,349</b>	<b>575</b>	<b>279,958</b>
Men's Clothing Stores	16	4,810	6	#	19	11,633	20	11,656
Women's Clothing Stores	77	18,483	18	7,582	71	43,700	96	50,646
Family Clothing Stores, Accessories, and Other Stores	256	85,602	78	54,407 #	250	233,599	277	155,692
Shoe Stores	32	19,078	19	11,288	41	48,891	56	40,111
Jewelry, Luggage, and Leather Goods Stores	94	11,181	33	5,713	83	66,527	126	21,852
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>306</b>	<b>81,319</b>	<b>155</b>	<b>54,226</b>	<b>203</b>	<b>93,403</b>	<b>384</b>	<b>160,580</b>
Sporting Goods Stores	106	35,428	69	29,193	78	40,117	110	75,873
Hobby, Toy and Musical Instrument Stores	81	29,496	28	14,905	48	33,625	91	46,222
Book, Periodical, and Music Stores	119	16,395	58	10,127	77	19,662	183	38,485
<b>General Merchandise Stores</b>	<b>57</b>	<b>238,918</b>	<b>31</b>	<b>319,064</b>	<b>87</b>	<b>647,263</b>	<b>89</b>	<b>683,674</b>
<b>Miscellaneous Store Retailers</b>	<b>1,003</b>	<b>128,820</b>	<b>595</b>	<b>79,765</b>	<b>920</b>	<b>144,675</b>	<b>1,788</b>	<b>242,319</b>
Florists	39	2,605	17	1,641	33	3,544	56	5,195
Office Supplies and Stationery Stores	13	30,025	14	9,324	10	16,356	21	45,161
Gift, Novelty, and Souvenir Stores	200	18,083	90	7,537	100	9,827	252	20,621
Used Merchandise Stores	149	8,283	88	4,154	127	10,476	285	14,984
Other Miscellaneous Store Retailers	602	69,824	386	57,110	650	104,472	1,174	156,357
<b>Nonstore Retailers</b>	<b>2,114</b>	<b>14,918</b>	<b>1,268</b>	<b>11,812</b>	<b>1,638</b>	<b>25,561</b>	<b>4,516</b>	<b>55,706</b>
<b>Food Services and Drinking Places</b>	<b>698</b>	<b>354,433</b>	<b>464</b>	<b>189,986</b>	<b>824</b>	<b>488,526</b>	<b>1,311</b>	<b>626,585</b>
Full-Service Restaurants	283	204,078	163	95,841	263	196,633	554	350,034
Limited-Service Eating Places	320	138,122	232	87,937	457	273,114	562	239,182
Special Food Services	73	6,541	40	897	69	9,379	152	19,844
Drinking Places (Alcoholic Beverages)	22	5,692	29	5,310	35	9,400	43	17,525
<b>Total Retail and Food Services</b>	<b>5,823</b>	<b>2,248,131</b>	<b>3,522</b>	<b>1,798,045</b>	<b>5,439</b>	<b>3,844,513</b>	<b>10,799</b>	<b>4,895,477</b>
<b>All Other Outlets</b>	<b>2,478</b>	<b>645,264</b>	<b>1,938</b>	<b>745,940</b>	<b>2,477</b>	<b>1,934,849</b>	<b>6,173</b>	<b>2,066,636</b>
<b>Total All Outlets</b>	<b>8,301</b>	<b>2,893,395</b>	<b>5,460</b>	<b>2,543,985</b>	<b>7,916</b>	<b>5,779,363</b>	<b>16,972</b>	<b>6,962,114</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	8,626	3,165,946	6,057	2,926,648	8,568	6,453,137	17,612	7,894,595
2007	8,568	3,195,786	5,967	2,835,505	8,531	6,277,832	17,638	7,877,195
2008	8,614	3,031,072	5,896	2,640,786	8,499	6,032,523	17,764	7,369,109
2009	8,092	2,638,469	5,373	2,307,100	7,655	5,319,472	16,810	6,263,829
2010	8,222	2,731,832	5,452	2,486,118	7,839	5,233,333	17,303	6,485,950

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

**TABLE 3. TAXABLE SALES IN THE 36 LARGEST COUNTIES, BY TYPE OF BUSINESS, 2011**

(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>633</b>	<b>759,797</b>	<b>401</b>	<b>456,949</b>	<b>591</b>	<b>1,493,652</b>	<b>163</b>	<b>237,922</b>
New Car Dealers	32	410,003	39	307,689	68	1,209,639	12	152,930
Used Car Dealers	169	192,703	74	39,240	107	63,359	37	9,164
Other Motor Vehicle Dealers	46	44,645	24	15,759	95	73,194	13	12,569
Auto. Parts, Accessories and Tire Stores	386	112,446	264	94,262	321	147,461	101	63,260
<b>Furniture and Home Furnishings Stores</b>	<b>202</b>	<b>80,300</b>	<b>163</b>	<b>50,305</b>	<b>331</b>	<b>174,600</b>	<b>53</b>	<b>89,067</b>
Furniture Stores	99	44,405	81	28,493	146	88,904	28	#
Home Furnishings Stores	103	35,894	82	21,813	185	85,696	25	89,067 #
<b>Electronics and Appliance Stores</b>	<b>238</b>	<b>107,390</b>	<b>167</b>	<b>307,473</b>	<b>387</b>	<b>289,812</b>	<b>80</b>	<b>37,830</b>
Appliance, T.V., and Other Electronics Stores	138	71,426 #	90	#	175	214,733	37	22,272 #
Computer and Software Stores	94	35,964	72	307,473 #	200	72,427	40	15,559
Camera and Photographic Supplies Stores	6	#	5	#	12	2,652	3	#
<b>Bldg. Matrl. and Garden Equip. and Supplies</b>	<b>247</b>	<b>408,346</b>	<b>249</b>	<b>296,559</b>	<b>362</b>	<b>599,430</b>	<b>95</b>	<b>168,205</b>
Building Material and Supplies Dealers	158	343,663	119	222,910	235	535,617	68	152,188
Lawn and Garden Equip. and Supplies Stores	89	64,683	130	73,649	127	63,813	27	16,017
<b>Food and Beverage Stores</b>	<b>462</b>	<b>307,077</b>	<b>319</b>	<b>231,844</b>	<b>615</b>	<b>530,624</b>	<b>152</b>	<b>147,374</b>
Supermarkets and Other Grocery Stores	202	215,543	191	205,374	241	388,097	72	122,265
Convenience Stores	85	35,459	34	13,004	86	48,272	26	15,094
Specialty Food Stores	106	6,238	61	2,531	142	12,705	24	1,532
Beer, Wine, and Liquor Stores	69	49,837	33	10,934	146	81,550	30	8,482
<b>Health and Personal Care Stores</b>	<b>234</b>	<b>110,367</b>	<b>168</b>	<b>82,390</b>	<b>412</b>	<b>227,368</b>	<b>81</b>	<b>34,863</b>
Pharmacies and Drug Stores	58	76,789	52	51,720	110	139,715	19	27,185
Health and Personal Care Stores	176	33,577	116	30,670	302	87,653	62	7,679
<b>Gasoline Stations</b>	<b>159</b>	<b>714,239</b>	<b>180</b>	<b>627,941</b>	<b>189</b>	<b>1,184,899</b>	<b>64</b>	<b>374,119</b>
<b>Clothing and Clothing Accessories Stores</b>	<b>578</b>	<b>275,708</b>	<b>719</b>	<b>187,042</b>	<b>1,117</b>	<b>813,037</b>	<b>167</b>	<b>48,952</b>
Men's Clothing Stores	22	8,353	25	7,881	47	24,090	3	#
Women's Clothing Stores	60	40,014	85	22,771	197	126,973	15	7,700
Family Clothing Stores, Accessories, and Other Stores	336	159,341	462	115,280	608	468,443	110	33,157 #
Shoe Stores	52	41,010	53	28,293	115	100,288	10	4,992
Jewelry, Luggage, and Leather Goods Stores	108	26,991	94	12,817	150	93,243	29	3,103
<b>Sporting Goods, Hobby, Book, and Music Stores</b>	<b>258</b>	<b>118,191</b>	<b>199</b>	<b>86,683</b>	<b>581</b>	<b>281,467</b>	<b>146</b>	<b>44,461</b>
Sporting Goods Stores	102	37,840	63	29,511	246	126,596	59	21,534
Hobby, Toy and Musical Instrument Stores	71	55,749	65	37,000	116	94,919	27	10,071
Book, Periodical, and Music Stores	85	24,602	71	20,172	219	59,952	60	12,856
<b>General Merchandise Stores</b>	<b>142</b>	<b>772,310</b>	<b>152</b>	<b>615,773</b>	<b>321</b>	<b>1,083,396</b>	<b>35</b>	<b>293,974</b>
<b>Miscellaneous Store Retailers</b>	<b>1,040</b>	<b>177,496</b>	<b>991</b>	<b>106,121</b>	<b>1,951</b>	<b>275,014</b>	<b>446</b>	<b>74,657</b>
Florists	52	3,715	31	3,404	103	8,394	22	907
Office Supplies and Stationery Stores	20	30,878	12	15,865	52	47,396	4	8,975
Gift, Novelty, and Souvenir Stores	224	17,056	169	7,799	236	25,946	89	2,781
Used Merchandise Stores	128	4,640	256	5,768	221	16,620	45	4,761
Other Miscellaneous Store Retailers	616	121,207	523	73,285	1,339	176,660	286	57,233
<b>Nonstore Retailers</b>	<b>1,272</b>	<b>35,001</b>	<b>1,365</b>	<b>18,789</b>	<b>5,088</b>	<b>87,776</b>	<b>566</b>	<b>18,417</b>
<b>Food Services and Drinking Places</b>	<b>1,056</b>	<b>527,790</b>	<b>818</b>	<b>372,764</b>	<b>1,843</b>	<b>1,115,328</b>	<b>445</b>	<b>213,058</b>
Full-Service Restaurants	346	221,791	272	138,639	685	534,472	163	103,078 #
Limited-Service Eating Places	568	289,150	461	226,410	975	549,038	242	108,190
Special Food Services	109	8,490	66	4,496	151	22,934	30	#
Drinking Places (Alcoholic Beverages)	33	8,359	19	3,219	32	8,883	10	1,789
<b>Total Retail and Food Services</b>	<b>6,521</b>	<b>4,394,011</b>	<b>5,891</b>	<b>3,440,634</b>	<b>13,788</b>	<b>8,156,404</b>	<b>2,493</b>	<b>1,782,900</b>
<b>All Other Outlets</b>	<b>3,196</b>	<b>2,268,455</b>	<b>2,557</b>	<b>1,613,087</b>	<b>8,244</b>	<b>2,863,777</b>	<b>1,485</b>	<b>1,464,641</b>
<b>Total All Outlets</b>	<b>9,717</b>	<b>6,662,466</b>	<b>8,448</b>	<b>5,053,721</b>	<b>22,032</b>	<b>11,020,181</b>	<b>3,978</b>	<b>3,247,541</b>
<b>Historical Data</b>								
Comparable data for total all outlets:								
2006	10,903	7,352,532	8,839	4,844,476	24,093	12,316,912	4,059	3,189,863
2007	10,887	7,135,883	8,855	4,897,164	23,953	12,230,207	4,084	3,259,843
2008	10,928	6,728,692	8,795	4,755,406	23,940	11,322,410	4,138	3,347,287
2009	9,644	5,847,057	8,239	4,145,502	22,564	9,883,853	3,892	2,865,382
2010	9,881	6,098,614	8,434	4,496,880	22,422	10,225,488	4,035	2,943,500

# 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, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	ALPINE		AMADOR		CALAVERAS		COLUSA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	2	#	39	19,182	54	6,643	22	46,667
Home Furnishings and Appliance Stores	3	#	49	9,475	50	6,698	10	1,046
Bldg. Matrl. and Garden Equip. and Supplies	1	#	48	44,715	47	23,239	22	12,052
Food and Beverage Stores	5	595	46	29,177	55	32,639	25	9,924
Gasoline Stations	2	#	22	57,568	25	48,266	15	41,552
Clothing and Clothing Accessories Stores	1	#	50	4,595	56	3,543	11	692
General Merchandise Stores	--	#	19	#	20	4,559	4	#
Food Services and Drinking Places	9	791	118	31,135	122	30,094	54	20,400
Other Retail Group	20	4,948 #	544	80,174 #	626	31,588	127	20,586 #
Total Retail and Food Services	<b>43</b>	<b>6,333</b>	<b>935</b>	<b>276,022</b>	<b>1,055</b>	<b>187,271</b>	<b>290</b>	<b>152,919</b>
All Other Outlets	23	15,445	412	106,763	430	104,176	208	226,852
Totals All Outlets	<b>66</b>	<b>21,779</b>	<b>1,347</b>	<b>382,784</b>	<b>1,485</b>	<b>291,447</b>	<b>498</b>	<b>379,771</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	12	8,207	42	23,084	21	20,197	57	35,724
Home Furnishings and Appliance Stores	14	2,180	13	1,356	17	4,460	57	13,052
Bldg. Matrl. and Garden Equip. and Supplies	17	22,193	31	11,633	22	16,818	54	42,868
Food and Beverage Stores	26	20,550	26	14,886	17	20,595	63	58,688
Gasoline Stations	7	28,990	17	53,226	28	85,465	19	61,891
Clothing and Clothing Accessories Stores	20	1,777	12	785	16	2,060	35	2,747
General Merchandise Stores	6	#	10	#	11	23,131	13	64,849
Food Services and Drinking Places	60	21,214	65	18,362	63	30,221	141	42,211
Other Retail Group	209	45,251 #	245	38,755 #	258	21,812	710	34,339
Total Retail and Food Services	<b>371</b>	<b>150,361</b>	<b>461</b>	<b>162,087</b>	<b>453</b>	<b>224,759</b>	<b>1,149</b>	<b>356,369</b>
All Other Outlets	182	61,404	235	148,831	232	102,481	542	154,630
Totals All Outlets	<b>553</b>	<b>211,765</b>	<b>696</b>	<b>310,919</b>	<b>685</b>	<b>327,240</b>	<b>1,691</b>	<b>510,999</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	18	17,247	164	132,947	22	2,480	11	5,918
Home Furnishings and Appliance Stores	17	7,542	90	18,287	16	1,427	8	895
Bldg. Matrl. and Garden Equip. and Supplies	29	14,090	86	93,741	24	7,862	18	6,277
Food and Beverage Stores	21	9,115	122	93,870	37	15,100	12	4,409
Gasoline Stations	17	37,659	56	277,820	11	14,729	4	10,778
Clothing and Clothing Accessories Stores	12	2,209	217	15,271	27	1,131	4	402
General Merchandise Stores	5	#	46	#	1	#	2	#
Food Services and Drinking Places	47	16,244	249	93,161	51	14,836	34	5,203
Other Retail Group	200	48,247 #	948	136,548 #	246	11,433 #	135	7,715 #
Total Retail and Food Services	<b>366</b>	<b>152,354</b>	<b>1,978</b>	<b>861,646</b>	<b>435</b>	<b>68,999</b>	<b>228</b>	<b>41,596</b>
All Other Outlets	225	82,265	903	420,223	208	104,838	119	45,150
Totals All Outlets	<b>591</b>	<b>234,619</b>	<b>2,881</b>	<b>1,281,869</b>	<b>643</b>	<b>173,837</b>	<b>347</b>	<b>86,746</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	10	1,620	28	8,050	54	37,625	2	#
Home Furnishings and Appliance Stores	16	2,307	30	2,311	35	4,536	3	#
Bldg. Matrl. and Garden Equip. and Supplies	20	11,963	34	14,886	35	20,614	7	2,065
Food and Beverage Stores	25	16,854	21	22,140	40	29,097	5	1,685
Gasoline Stations	13	28,776	18	22,738	14	59,761	3	#
Clothing and Clothing Accessories Stores	22	11,425	22	1,784	44	2,952	2	#
General Merchandise Stores	13	2,401	8	1,819	11	36,757	5	272
Food Services and Drinking Places	83	49,154	97	15,222	112	41,132	14	1,774
Other Retail Group	196	34,763	369	16,355	458	48,725	47	3,251 #
Total Retail and Food Services	<b>398</b>	<b>159,263</b>	<b>627</b>	<b>105,304</b>	<b>803</b>	<b>281,201</b>	<b>88</b>	<b>9,046</b>
All Other Outlets	188	72,511	309	90,058	414	205,289	28	6,724
Totals All Outlets	<b>586</b>	<b>231,774</b>	<b>936</b>	<b>195,362</b>	<b>1,217</b>	<b>486,490</b>	<b>116</b>	<b>15,770</b>

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

**TABLE 4. TAXABLE SALES IN THE 22 SMALLEST COUNTIES, BY TYPE OF BUSINESS, 2011**  
(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
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	49	25,715	120	135,627	57	94,370	12	1,872
Home Furnishings and Appliance Stores	49	8,556	74	30,464	25	6,664	9	1,119
Bldg. Matrl. and Garden Equip. and Supplies	85	28,596	52	118,465	49	38,897	17	10,934
Food and Beverage Stores	46	33,686	89	56,463	51	32,662	21	4,790
Gasoline Stations	36	139,175	40	138,164	30	246,261	12	20,983
Clothing and Clothing Accessories Stores	28	2,946	106	49,362	21	2,209	6	642
General Merchandise Stores	10	#	26	219,534	8	#	2	#
Food Services and Drinking Places	148	37,434	177	88,451	132	40,400	38	7,432
Other Retail Group	752	60,891 #	575	92,175	630	77,394 #	254	9,412 #
<b>Total Retail and Food Services</b>	<b>1,203</b>	<b>336,999</b>	<b>1,259</b>	<b>928,704</b>	<b>1,003</b>	<b>538,856</b>	<b>371</b>	<b>57,184</b>
All Other Outlets	601	170,782	625	385,449	471	149,036	158	26,200
<b>Totals All Outlets</b>	<b>1,804</b>	<b>507,781</b>	<b>1,884</b>	<b>1,314,154</b>	<b>1,474</b>	<b>687,893</b>	<b>529</b>	<b>83,385</b>
Type of business	TUOLUMNE		YUBA					
	Permits	Taxable transactions	Permits	Taxable transactions				
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	60	46,635	61	33,050				
Home Furnishings and Appliance Stores	64	10,558	44	6,718				
Bldg. Matrl. and Garden Equip. and Supplies	63	60,957	52	18,028				
Food and Beverage Stores	51	38,907	57	22,977				
Gasoline Stations	26	77,221	31	102,576				
Clothing and Clothing Accessories Stores	81	14,974	55	2,223				
General Merchandise Stores	17	#	11	#				
Food Services and Drinking Places	156	50,781	121	40,849				
Other Retail Group	733	128,681 #	429	80,774 #				
<b>Total Retail and Food Services</b>	<b>1,251</b>	<b>428,716</b>	<b>861</b>	<b>307,195</b>				
All Other Outlets	605	151,716	354	175,370				
<b>Totals All Outlets</b>	<b>1,856</b>	<b>580,432</b>	<b>1,215</b>	<b>482,565</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, 2011**  
(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	18	2,804	53	18,916	71	314,250	17	4,478
Home Furnishings and Appliance Stores	67	50,054	78	15,645	77	12,950	87	44,670
Bldg. Matrl. and Garden Equip. and Supplies	17	17,417	33	17,943	18	#	8	#
Food and Beverage Stores	15	16,916	71	63,843	51	31,158	17	24,585
Gasoline Stations	13	78,649	9	69,631	11	104,334	11	60,384
Clothing and Clothing Accessories Stores	47	3,437	96	32,943	89	16,187	86	#
General Merchandise Stores	16	176	22	#	45	220,557	22	#
Food Services and Drinking Places	66	50,921	217	99,828	205	140,855	65	50,179
Other Retail Group	294	27,041	786	88,075 #	510	140,559 #	400	144,829 #
Total Retail and Food Services	<b>553</b>	<b>247,414</b>	<b>1,365</b>	<b>406,824</b>	<b>1,077</b>	<b>980,850</b>	<b>713</b>	<b>329,124</b>
All Other Outlets	337	46,742	571	176,586	539	110,642	376	57,145
Totals All Outlets	<b>890</b>	<b>294,156</b>	<b>1,936</b>	<b>583,410</b>	<b>1,616</b>	<b>1,091,492</b>	<b>1,089</b>	<b>386,269</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	375	451,156	53	128,820	40	11,832	32	#
Home Furnishings and Appliance Stores	365	176,255	54	17,871	50	25,029	98	11,716
Bldg. Matrl. and Garden Equip. and Supplies	177	382,268	28	#	17	55,725	22	6,615
Food and Beverage Stores	293	159,163	48	47,109	35	42,824	49	37,067
Gasoline Stations	80	553,615	28	110,574	12	81,524	13	87,791
Clothing and Clothing Accessories Stores	422	104,011	101	33,241	57	19,046	178	198,276
General Merchandise Stores	101	182,067	27	245,407	21	105,445	48	83,503
Food Services and Drinking Places	764	651,411	163	87,276	111	65,247	194	133,509
Other Retail Group	1,972	308,596	464	119,854 #	445	36,018	631	166,419 #
Total Retail and Food Services	<b>4,549</b>	<b>2,968,543</b>	<b>966</b>	<b>790,153</b>	<b>788</b>	<b>442,690</b>	<b>1,265</b>	<b>724,895</b>
All Other Outlets	3,420	2,175,671	398	84,235	284	29,368	621	88,121
Totals All Outlets	<b>7,969</b>	<b>5,144,214</b>	<b>1,364</b>	<b>874,388</b>	<b>1,072</b>	<b>472,059</b>	<b>1,886</b>	<b>813,016</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	29,768	40	20,310	34	40,759	51	14,906
Home Furnishings and Appliance Stores	30	14,648	23	8,254	27	5,810	31	3,658
Bldg. Matrl. and Garden Equip. and Supplies	15	19,921	36	45,442	15	11,870	14	2,785
Food and Beverage Stores	18	15,855	23	36,586	20	14,778	41	16,837
Gasoline Stations	7	42,419	12	54,490	7	#	15	72,740
Clothing and Clothing Accessories Stores	26	#	27	3,072	41	5,203	45	12,786
General Merchandise Stores	5	#	9	15,380	5	#	20	#
Food Services and Drinking Places	58	32,720	70	32,327	65	25,743	105	42,548
Other Retail Group	250	93,359 #	344	27,032	316	237,841 #	245	165,537 #
Total Retail and Food Services	<b>426</b>	<b>248,691</b>	<b>584</b>	<b>242,892</b>	<b>530</b>	<b>342,004</b>	<b>567</b>	<b>331,797</b>
All Other Outlets	196	21,597	296	32,406	266	51,294	374	85,146
Totals All Outlets	<b>622</b>	<b>270,288</b>	<b>880</b>	<b>275,298</b>	<b>796</b>	<b>393,298</b>	<b>941</b>	<b>416,943</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	306	862,869	53	29,445	36	27,512	30	20,017
Home Furnishings and Appliance Stores	281	188,226	38	3,763	15	5,051	25	22,443
Bldg. Matrl. and Garden Equip. and Supplies	112	290,507	35	59,412	5	#	17	#
Food and Beverage Stores	237	211,361	59	27,641	34	27,730	22	19,140
Gasoline Stations	114	564,585	13	76,445	26	253,990	8	67,265
Clothing and Clothing Accessories Stores	443	269,360	54	7,094	56	127,237	59	#
General Merchandise Stores	110	864,978	31	94,461	8	#	30	#
Food Services and Drinking Places	787	517,877	116	65,037	101	70,644	66	30,836
Other Retail Group	2,864	354,232	245	43,367	129	75,848 #	603	131,022 #
Total Retail and Food Services	<b>5,254</b>	<b>4,123,995</b>	<b>644</b>	<b>406,664</b>	<b>410</b>	<b>588,010</b>	<b>860</b>	<b>290,724</b>
All Other Outlets	2,080	1,326,385	408	117,956	133	21,202	156	26,468
Totals All Outlets	<b>7,334</b>	<b>5,450,380</b>	<b>1,052</b>	<b>524,620</b>	<b>543</b>	<b>609,212</b>	<b>1,016</b>	<b>317,192</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**

(Taxable transactions in thousands of dollars)

Type of business	BELLFLOWER		BENICIA		BERKELEY		BEVERLY HILLS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	105	87,766	26	6,564	36	111,874	23	230,666
Home Furnishings and Appliance Stores	65	6,477	30	4,836	152	60,559	96	34,000
Bldg. Matrl. and Garden Equip. and Supplies	19	5,371	18	19,133	53	79,168	14	3,116
Food and Beverage Stores	54	31,885	13	19,291	134	99,355	30	18,108
Gasoline Stations	21	115,728	14	72,244	26	96,585	7	36,328
Clothing and Clothing Accessories Stores	60	5,683	36	1,905	259	58,189	403	732,630
General Merchandise Stores	31	23,889	9	#	53	9,796	37	263,485
Food Services and Drinking Places	151	53,340	71	29,267	524	247,864	203	284,049
Other Retail Group	397	24,006	369	34,437 #	1,694	252,917	843	139,221
Total Retail and Food Services	<b>903</b>	<b>354,145</b>	<b>586</b>	<b>187,676</b>	<b>2,931</b>	<b>1,016,307</b>	<b>1,656</b>	<b>1,741,603</b>
All Other Outlets	413	58,676	393	333,380	1,204	306,720	852	358,351
Totals All Outlets	<b>1,316</b>	<b>412,821</b>	<b>979</b>	<b>521,056</b>	<b>4,135</b>	<b>1,323,027</b>	<b>2,508</b>	<b>2,099,954</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	55	25,799	44	37,784	45	524,155	115	153,294
Home Furnishings and Appliance Stores	98	49,616	53	38,813	80	#	221	389,354
Bldg. Matrl. and Garden Equip. and Supplies	28	114,063	21	52,610	24	#	49	162,751
Food and Beverage Stores	37	39,974	29	43,223	57	41,353	96	101,513
Gasoline Stations	11	97,613	15	88,783	12	80,731	32	175,352
Clothing and Clothing Accessories Stores	190	273,813	79	44,549	108	38,516	277	130,457
General Merchandise Stores	34	206,210	10	#	35	117,717	56	306,568
Food Services and Drinking Places	163	177,864	123	73,572	203	149,154	393	308,946
Other Retail Group	449	141,643	288	67,884 #	521	737,605 #	1,129	290,157
Total Retail and Food Services	<b>1,065</b>	<b>1,126,594</b>	<b>662</b>	<b>447,217</b>	<b>1,085</b>	<b>1,689,232</b>	<b>2,368</b>	<b>2,018,393</b>
All Other Outlets	874	445,635	295	54,577	662	375,014	1,566	659,997
Totals All Outlets	<b>1,939</b>	<b>1,572,228</b>	<b>957</b>	<b>501,794</b>	<b>1,747</b>	<b>2,064,247</b>	<b>3,934</b>	<b>2,678,390</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	40	245,866	13	138,046	45	35,515	42	55,508
Home Furnishings and Appliance Stores	56	16,955	36	12,378	54	2,751	68	26,697
Bldg. Matrl. and Garden Equip. and Supplies	29	19,006	6	#	24	1,390	27	74,046
Food and Beverage Stores	42	21,163	16	23,808	27	14,455	57	47,628
Gasoline Stations	11	40,405	7	39,963	14	59,978	18	145,552
Clothing and Clothing Accessories Stores	100	46,343	88	23,465	216	36,129	170	344,028
General Merchandise Stores	12	319	14	#	39	#	22	80,791
Food Services and Drinking Places	139	99,074	48	40,348	76	34,939	172	126,598
Other Retail Group	329	54,563	268	33,652 #	709	135,496 #	686	89,005
Total Retail and Food Services	<b>758</b>	<b>543,693</b>	<b>496</b>	<b>311,660</b>	<b>1,204</b>	<b>320,653</b>	<b>1,262</b>	<b>989,854</b>
All Other Outlets	637	219,825	288	173,721	240	15,181	936	239,793
Totals All Outlets	<b>1,395</b>	<b>763,518</b>	<b>784</b>	<b>485,381</b>	<b>1,444</b>	<b>335,833</b>	<b>2,198</b>	<b>1,229,646</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	22,723	9	56,526	60	588,430	84	306,635
Home Furnishings and Appliance Stores	82	87,823	24	18,532	166	70,472	60	98,874
Bldg. Matrl. and Garden Equip. and Supplies	37	111,564	7	#	41	17,250	32	68,125
Food and Beverage Stores	35	42,984	19	32,008	55	82,899	56	40,169
Gasoline Stations	17	116,608	5	28,914	24	152,178	33	156,081
Clothing and Clothing Accessories Stores	62	42,609	82	45,890	315	313,903	127	20,862
General Merchandise Stores	8	24,604	6	52,347	29	239,881	49	129,814
Food Services and Drinking Places	139	109,332	80	50,009	247	209,171	226	118,929
Other Retail Group	433	73,845	204	62,155 #	1,507	111,132	461	215,546
Total Retail and Food Services	<b>870</b>	<b>632,091</b>	<b>436</b>	<b>346,383</b>	<b>2,444</b>	<b>1,785,316</b>	<b>1,128</b>	<b>1,155,034</b>
All Other Outlets	723	157,274	122	31,197	1,471	621,931	1,000	522,525
Totals All Outlets	<b>1,593</b>	<b>789,366</b>	<b>558</b>	<b>377,580</b>	<b>3,915</b>	<b>2,407,247</b>	<b>2,128</b>	<b>1,677,560</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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	64	272,038	35	24,055	36	814,180	95	159,979
Home Furnishings and Appliance Stores	54	14,911	35	3,153	91	73,488	108	79,034
Bldg. Matrl. and Garden Equip. and Supplies	14	7,234	15	45,323	12	#	54	112,355
Food and Beverage Stores	36	32,254	37	24,189	29	16,117	63	81,738
Gasoline Stations	16	90,044	15	84,273	10	42,041	33	146,367
Clothing and Clothing Accessories Stores	38	9,170	28	5,176	131	242,427	148	82,834
General Merchandise Stores	9	29,328	10	#	24	192,835	28	261,202
Food Services and Drinking Places	115	51,187	77	39,670	153	130,348	326	158,673
Other Retail Group	338	22,177	159	98,441 #	430	159,905 #	951	144,047
Total Retail and Food Services	<b>684</b>	<b>528,345</b>	<b>411</b>	<b>324,281</b>	<b>916</b>	<b>1,671,342</b>	<b>1,806</b>	<b>1,226,229</b>
All Other Outlets	305	78,426	193	112,426	599	339,468	788	276,186
Totals All Outlets	<b>989</b>	<b>606,771</b>	<b>604</b>	<b>436,707</b>	<b>1,515</b>	<b>2,010,811</b>	<b>2,594</b>	<b>1,502,415</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	86	74,645	27	15,833	191	209,121	59	41,962
Home Furnishings and Appliance Stores	114	21,124	74	38,274	205	150,305	73	50,093
Bldg. Matrl. and Garden Equip. and Supplies	41	36,018	13	#	69	99,766	20	53,730
Food and Beverage Stores	47	40,142	36	49,201	141	124,929	55	51,883
Gasoline Stations	21	129,841	11	96,388	51	303,189	18	70,116
Clothing and Clothing Accessories Stores	112	110,803	99	35,760	333	139,282	133	67,030
General Merchandise Stores	47	237,036	33	#	84	657,146	35	322,516
Food Services and Drinking Places	166	105,347	125	98,727	433	297,506	176	112,921
Other Retail Group	543	92,380	406	198,214 #	1,207	203,410	576	107,261
Total Retail and Food Services	<b>1,177</b>	<b>847,335</b>	<b>824</b>	<b>532,397</b>	<b>2,714</b>	<b>2,184,654</b>	<b>1,145</b>	<b>877,511</b>
All Other Outlets	1,145	562,867	331	58,988	1,381	237,013	357	61,915
Totals All Outlets	<b>2,322</b>	<b>1,410,202</b>	<b>1,155</b>	<b>591,385</b>	<b>4,095</b>	<b>2,421,666</b>	<b>1,502</b>	<b>939,426</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	11	#	98	203,306	23	13,533	66	80,276
Home Furnishings and Appliance Stores	23	2,177	104	47,863	13	3,669	38	35,712
Bldg. Matrl. and Garden Equip. and Supplies	8	2,468	36	103,406	5	3,667	10	#
Food and Beverage Stores	21	24,265	51	73,668	28	28,782	46	33,545
Gasoline Stations	9	49,635	28	123,203	9	119,712	16	83,105
Clothing and Clothing Accessories Stores	65	6,599	145	51,911	27	7,655	42	10,253
General Merchandise Stores	12	#	27	286,828	3	#	14	#
Food Services and Drinking Places	95	57,326	223	140,829	60	28,182	108	46,970
Other Retail Group	328	94,986 #	591	119,111	102	10,555 #	219	89,027 #
Total Retail and Food Services	<b>572</b>	<b>237,454</b>	<b>1,303</b>	<b>1,150,126</b>	<b>270</b>	<b>215,754</b>	<b>559</b>	<b>378,888</b>
All Other Outlets	216	29,483	669	128,558	94	73,469	298	134,666
Totals All Outlets	<b>788</b>	<b>266,938</b>	<b>1,972</b>	<b>1,278,684</b>	<b>364</b>	<b>289,223</b>	<b>857</b>	<b>513,554</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	25	25,455	88	24,421	126	462,240	223	262,037
Home Furnishings and Appliance Stores	42	12,270	59	38,703	137	136,955	215	93,364
Bldg. Matrl. and Garden Equip. and Supplies	25	63,237	20	#	71	211,793	79	125,866
Food and Beverage Stores	26	9,526	104	74,016	101	91,294	87	96,317
Gasoline Stations	14	109,215	21	86,560	44	170,313	40	334,594
Clothing and Clothing Accessories Stores	138	226,652	194	40,186	189	123,920	283	88,324
General Merchandise Stores	16	126,075	69	39,162	44	300,589	78	335,631
Food Services and Drinking Places	84	51,522	174	60,178	300	160,653	318	213,586
Other Retail Group	145	31,424	583	68,591 #	792	171,175	1,231	129,704
Total Retail and Food Services	<b>515</b>	<b>655,375</b>	<b>1,312</b>	<b>431,816</b>	<b>1,804</b>	<b>1,828,933</b>	<b>2,554</b>	<b>1,679,423</b>
All Other Outlets	864	765,197	536	163,755	1,032	298,138	1,491	1,035,649
Totals All Outlets	<b>1,379</b>	<b>1,420,573</b>	<b>1,848</b>	<b>595,571</b>	<b>2,836</b>	<b>2,127,071</b>	<b>4,045</b>	<b>2,715,071</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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	8	61,336	298	525,383	64	117,936	43	136,919
Home Furnishings and Appliance Stores	18	35,668	472	286,667	53	#	136	135,476
Bldg. Matrl. and Garden Equip. and Supplies	5	6,926	131	109,379	21	55,695	41	29,067
Food and Beverage Stores	13	14,747	134	134,859	44	30,462	55	51,620
Gasoline Stations	2	#	37	245,450	13	62,032	15	100,369
Clothing and Clothing Accessories Stores	59	125,971	1,178	890,025	88	12,376	197	137,387
General Merchandise Stores	4	40,473	233	373,761	34	56,237	35	379,782
Food Services and Drinking Places	28	39,094	464	362,547	151	88,344	228	183,480
Other Retail Group	120	80,699 #	4,354	265,321	476	126,324 #	655	148,391
<b>Total Retail and Food Services</b>	<b>257</b>	<b>404,914</b>	<b>7,301</b>	<b>3,193,391</b>	<b>944</b>	<b>549,407</b>	<b>1,405</b>	<b>1,302,492</b>
All Other Outlets	151	88,526	2,510	580,144	549	78,753	670	213,192
<b>Totals All Outlets</b>	<b>408</b>	<b>493,441</b>	<b>9,811</b>	<b>3,773,536</b>	<b>1,493</b>	<b>628,160</b>	<b>2,075</b>	<b>1,515,684</b>
Type of business	CUPERTINO		CYPRESS		DALY CITY		DANA POINT	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	12	2,844	50	14,500	35	106,485	20	12,345
Home Furnishings and Appliance Stores	87	#	90	14,041	66	18,698	62	4,624
Bldg. Matrl. and Garden Equip. and Supplies	22	#	26	#	20	#	15	16,577
Food and Beverage Stores	36	33,146	33	20,932	54	42,409	30	39,337
Gasoline Stations	12	74,511	11	65,371	18	129,609	13	65,602
Clothing and Clothing Accessories Stores	73	33,730	193	14,378	120	95,824	88	9,961
General Merchandise Stores	27	111,909	89	190,281	22	119,066	21	3,143
Food Services and Drinking Places	155	124,948	134	65,487	200	151,158	103	86,725
Other Retail Group	673	296,789 #	1,477	279,117 #	447	119,369 #	456	39,668
<b>Total Retail and Food Services</b>	<b>1,097</b>	<b>677,878</b>	<b>2,103</b>	<b>664,107</b>	<b>982</b>	<b>782,617</b>	<b>808</b>	<b>277,980</b>
All Other Outlets	435	1,268,426	491	342,576	401	61,709	389	119,245
<b>Totals All Outlets</b>	<b>1,532</b>	<b>1,946,304</b>	<b>2,594</b>	<b>1,006,683</b>	<b>1,383</b>	<b>844,326</b>	<b>1,197</b>	<b>397,225</b>
Type of business	DANVILLE		DAVIS		DELANO		DIAMOND BAR	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	19	3,545	26	118,338	23	33,617	36	5,407
Home Furnishings and Appliance Stores	61	20,941	40	6,891	22	5,043	93	6,878
Bldg. Matrl. and Garden Equip. and Supplies	22	9,649	19	16,440	13	52,874	15	3,791
Food and Beverage Stores	23	32,174	39	44,859	46	38,555	32	14,929
Gasoline Stations	11	69,626	12	73,397	12	56,197	16	118,798
Clothing and Clothing Accessories Stores	84	25,012	59	12,625	28	6,468	54	2,451
General Merchandise Stores	6	#	6	#	11	30,087	33	37,497
Food Services and Drinking Places	104	71,366	155	89,325	60	25,667	116	47,112
Other Retail Group	498	163,621 #	455	83,888 #	104	10,898	370	18,299
<b>Total Retail and Food Services</b>	<b>828</b>	<b>395,934</b>	<b>811</b>	<b>445,762</b>	<b>319</b>	<b>259,404</b>	<b>765</b>	<b>255,161</b>
All Other Outlets	407	34,608	277	33,310	137	93,169	471	50,657
<b>Totals All Outlets</b>	<b>1,235</b>	<b>430,542</b>	<b>1,088</b>	<b>479,072</b>	<b>456</b>	<b>352,573</b>	<b>1,236</b>	<b>305,818</b>
Type of business	DINUBA		DIXON		DOWNEY		DUARTE	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	30	44,633	22	47,658	90	216,084	23	154,954
Home Furnishings and Appliance Stores	19	#	12	432	82	68,094	18	#
Bldg. Matrl. and Garden Equip. and Supplies	5	#	13	5,295	25	61,556	9	4,420
Food and Beverage Stores	21	10,177	14	9,940	78	45,386	17	9,181
Gasoline Stations	6	29,727	10	61,261	30	177,304	3	#
Clothing and Clothing Accessories Stores	34	2,018	12	#	184	115,097	30	741
General Merchandise Stores	6	#	3	#	54	132,230	13	94,729
Food Services and Drinking Places	44	20,169	55	25,104	260	180,753	65	30,632
Other Retail Group	69	315,968 #	136	73,966 #	834	73,303	135	64,358 #
<b>Total Retail and Food Services</b>	<b>234</b>	<b>422,692</b>	<b>277</b>	<b>223,655</b>	<b>1,637</b>	<b>1,069,807</b>	<b>313</b>	<b>359,015</b>
All Other Outlets	111	46,816	129	201,777	636	169,148	151	34,356
<b>Totals All Outlets</b>	<b>345</b>	<b>469,509</b>	<b>406</b>	<b>425,432</b>	<b>2,273</b>	<b>1,238,955</b>	<b>464</b>	<b>393,371</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	DUBLIN		EL CAJON		EL CENTRO		EL CERRITO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	42	385,073	130	378,710	53	94,839	14	#
Home Furnishings and Appliance Stores	75	109,641	95	72,979	27	#	25	12,361
Bldg. Matrl. and Garden Equip. and Supplies	23	54,205	50	133,710	27	58,895	9	16,830
Food and Beverage Stores	20	26,578	93	65,885	32	24,643	18	23,400
Gasoline Stations	16	111,906	50	230,470	17	63,548	5	20,786
Clothing and Clothing Accessories Stores	52	58,665	164	91,641	87	105,716	42	24,772
General Merchandise Stores	6	#	27	148,055	20	236,865	6	#
Food Services and Drinking Places	145	125,249	217	126,198	124	84,899	67	30,354
Other Retail Group	299	171,556 #	672	112,609	180	74,093 #	260	106,516 #
<b>Total Retail and Food Services</b>	<b>678</b>	<b>1,042,872</b>	<b>1,498</b>	<b>1,360,256</b>	<b>567</b>	<b>743,498</b>	<b>446</b>	<b>235,019</b>
All Other Outlets	355	198,356	861	411,703	370	161,355	147	18,017
<b>Totals All Outlets</b>	<b>1,033</b>	<b>1,241,228</b>	<b>2,359</b>	<b>1,771,959</b>	<b>937</b>	<b>904,853</b>	<b>593</b>	<b>253,036</b>
Type of business	EL MONTE		EL SEGUNDO		ELK GROVE		EMERYVILLE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	175	530,672	16	3,910	81	408,218	9	3,182
Home Furnishings and Appliance Stores	79	18,481	52	75,008	112	83,395	44	163,413
Bldg. Matrl. and Garden Equip. and Supplies	41	85,277	8	6,937	36	58,834	10	#
Food and Beverage Stores	115	38,937	15	25,800	61	93,019	19	16,932
Gasoline Stations	20	107,398	9	#	24	165,764	4	26,961
Clothing and Clothing Accessories Stores	141	13,457	69	34,046	172	61,965	58	90,022
General Merchandise Stores	61	#	13	#	35	150,564	3	#
Food Services and Drinking Places	235	71,048	156	109,789	229	158,733	108	80,602
Other Retail Group	477	108,148 #	248	231,918 #	919	136,240	185	140,685 #
<b>Total Retail and Food Services</b>	<b>1,344</b>	<b>973,418</b>	<b>586</b>	<b>487,408</b>	<b>1,669</b>	<b>1,316,732</b>	<b>440</b>	<b>521,798</b>
All Other Outlets	828	152,485	430	550,302	609	178,858	288	141,057
<b>Totals All Outlets</b>	<b>2,172</b>	<b>1,125,903</b>	<b>1,016</b>	<b>1,037,710</b>	<b>2,278</b>	<b>1,495,590</b>	<b>728</b>	<b>662,854</b>
Type of business	ENCINITAS		ESCONDIDO		EUREKA		FAIRFIELD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	37	104,683	193	643,515	57	117,779	75	182,751
Home Furnishings and Appliance Stores	108	56,003	137	45,975	47	26,183	81	56,146
Bldg. Matrl. and Garden Equip. and Supplies	62	82,983	71	168,705	35	54,939	30	49,774
Food and Beverage Stores	56	78,772	118	126,382	32	36,688	61	53,731
Gasoline Stations	21	144,841	40	306,278	20	52,388	32	158,726
Clothing and Clothing Accessories Stores	166	37,461	266	183,669	71	33,832	132	84,175
General Merchandise Stores	17	#	39	136,050	20	167,073	32	237,853
Food Services and Drinking Places	214	147,151	321	179,404	136	62,369	219	151,043
Other Retail Group	1,261	203,125 #	1,364	150,710	444	76,929	729	76,396
<b>Total Retail and Food Services</b>	<b>1,942</b>	<b>855,019</b>	<b>2,549</b>	<b>1,940,690</b>	<b>862</b>	<b>628,178</b>	<b>1,391</b>	<b>1,050,596</b>
All Other Outlets	859	101,224	1,281	462,346	383	140,700	641	367,671
<b>Totals All Outlets</b>	<b>2,801</b>	<b>956,243</b>	<b>3,830</b>	<b>2,403,036</b>	<b>1,245</b>	<b>768,878</b>	<b>2,032</b>	<b>1,418,267</b>
Type of business	FOLSOM		FONTANA		FOUNTAIN VALLEY		FREMONT	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	38	287,365	214	477,719	45	51,659	155	489,399
Home Furnishings and Appliance Stores	102	61,541	150	19,424	106	108,490	306	149,791
Bldg. Matrl. and Garden Equip. and Supplies	28	74,438	61	111,997	25	16,056	52	115,901
Food and Beverage Stores	63	71,654	112	105,972	63	36,102	121	85,558
Gasoline Stations	17	80,388	55	355,044	26	139,198	48	281,758
Clothing and Clothing Accessories Stores	150	124,918	338	54,634	70	19,410	151	58,494
General Merchandise Stores	23	270,447	91	261,712	19	264,658	54	261,365
Food Services and Drinking Places	201	134,184	299	180,526	165	92,412	427	221,231
Other Retail Group	711	124,566	1,697	174,225	465	102,060	1,262	293,165
<b>Total Retail and Food Services</b>	<b>1,333</b>	<b>1,229,502</b>	<b>3,017</b>	<b>1,741,252</b>	<b>984</b>	<b>830,046</b>	<b>2,576</b>	<b>1,956,662</b>
All Other Outlets	548	103,528	987	517,744	636	117,132	2,008	878,665
<b>Totals All Outlets</b>	<b>1,881</b>	<b>1,333,031</b>	<b>4,004</b>	<b>2,258,996</b>	<b>1,620</b>	<b>947,178</b>	<b>4,584</b>	<b>2,835,327</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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	596	799,935	165	126,952	169	254,837	104	77,785
Home Furnishings and Appliance Stores	570	259,626	117	67,751	193	26,745	66	17,927
Bldg. Matrl. and Garden Equip. and Supplies	193	321,293	33	60,007	63	86,622	32	88,824
Food and Beverage Stores	450	346,705	114	78,345	186	73,998	65	46,471
Gasoline Stations	175	723,650	31	214,515	39	269,892	16	117,415
Clothing and Clothing Accessories Stores	983	369,762	205	61,664	187	41,456	119	4,807
General Merchandise Stores	163	821,413	65	248,963	68	199,524	43	70,985
Food Services and Drinking Places	1,190	674,913	341	215,598	440	224,091	273	105,606
Other Retail Group	2,668	528,158	900	129,113	1,072	219,178	479	34,618
Total Retail and Food Services	<b>6,988</b>	<b>4,845,456</b>	<b>1,971</b>	<b>1,202,906</b>	<b>2,417</b>	<b>1,396,341</b>	<b>1,197</b>	<b>564,438</b>
All Other Outlets	3,789	1,380,277	1,300	383,072	1,375	226,809	919	150,090
Totals All Outlets	<b>10,777</b>	<b>6,225,734</b>	<b>3,271</b>	<b>1,585,979</b>	<b>3,792</b>	<b>1,623,150</b>	<b>2,116</b>	<b>714,528</b>
Type of business	GILROY		GLENDALE		GLENDORA		GOLETA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	71	115,835	195	520,119	68	128,030	33	70,850
Home Furnishings and Appliance Stores	53	53,205	287	67,427	73	44,238	49	67,497
Bldg. Matrl. and Garden Equip. and Supplies	26	63,578	68	92,545	31	#	25	71,888
Food and Beverage Stores	57	35,868	203	128,045	29	31,690	38	33,079
Gasoline Stations	21	151,752	35	205,686	10	42,481	12	73,050
Clothing and Clothing Accessories Stores	160	253,719	491	358,157	89	11,481	33	13,134
General Merchandise Stores	18	183,793	98	204,002	65	129,923	9	100,733
Food Services and Drinking Places	141	98,486	537	283,735	122	71,498	104	65,359
Other Retail Group	379	71,810	1,759	196,920	787	97,530 #	430	54,430
Total Retail and Food Services	<b>926</b>	<b>1,028,046</b>	<b>3,673</b>	<b>2,056,636</b>	<b>1,274</b>	<b>556,872</b>	<b>733</b>	<b>550,019</b>
All Other Outlets	406	132,815	1,799	469,606	406	57,718	516	160,221
Totals All Outlets	<b>1,332</b>	<b>1,160,862</b>	<b>5,472</b>	<b>2,526,242</b>	<b>1,680</b>	<b>614,590</b>	<b>1,249</b>	<b>710,240</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	46	43,461	42	112,691	81	191,415	220	198,818
Home Furnishings and Appliance Stores	34	15,985	46	13,699	54	74,367	149	44,140
Bldg. Matrl. and Garden Equip. and Supplies	23	49,235	23	58,776	25	114,026	79	130,680
Food and Beverage Stores	25	50,153	40	40,048	57	31,844	118	72,332
Gasoline Stations	11	54,296	16	69,403	15	90,784	48	234,392
Clothing and Clothing Accessories Stores	49	5,620	112	45,441	85	34,733	193	82,052
General Merchandise Stores	15	39,386	23	137,831	25	#	61	314,827
Food Services and Drinking Places	99	44,803	131	72,623	171	74,265	378	161,270
Other Retail Group	309	54,722	383	49,392	294	298,275 #	836	129,073
Total Retail and Food Services	<b>611</b>	<b>357,661</b>	<b>816</b>	<b>599,904</b>	<b>807</b>	<b>909,708</b>	<b>2,082</b>	<b>1,367,585</b>
All Other Outlets	293	67,755	300	100,397	454	137,126	1,665	988,645
Totals All Outlets	<b>904</b>	<b>425,417</b>	<b>1,116</b>	<b>700,301</b>	<b>1,261</b>	<b>1,046,834</b>	<b>3,747</b>	<b>2,356,230</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	55,799	67	190,088	11	9,520	127	36,286
Home Furnishings and Appliance Stores	18	2,902	66	13,777	23	#	70	6,909
Bldg. Matrl. and Garden Equip. and Supplies	19	23,980	24	63,054	7	#	35	19,527
Food and Beverage Stores	33	22,197	48	41,155	23	21,926	49	49,910
Gasoline Stations	7	32,889	24	124,558	2	#	36	241,703
Clothing and Clothing Accessories Stores	37	9,138	89	29,782	93	7,963	63	16,480
General Merchandise Stores	4	2,580	30	118,657	19	67	29	58,211
Food Services and Drinking Places	55	41,408	174	90,260	123	80,381	130	77,719
Other Retail Group	252	17,527	516	51,530	340	69,197 #	518	28,189
Total Retail and Food Services	<b>439</b>	<b>208,419</b>	<b>1,038</b>	<b>722,862</b>	<b>641</b>	<b>189,054</b>	<b>1,057</b>	<b>534,934</b>
All Other Outlets	283	81,817	393	76,973	219	18,862	504	139,028
Totals All Outlets	<b>722</b>	<b>290,237</b>	<b>1,431</b>	<b>799,835</b>	<b>860</b>	<b>207,916</b>	<b>1,561</b>	<b>673,962</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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	41	36,019	232	389,813	44	83,912	80	159,363
Home Furnishings and Appliance Stores	20	2,084	288	231,257	54	24,356	90	39,905
Bldg. Matrl. and Garden Equip. and Supplies	20	18,324	106	133,578	16	#	50	54,369
Food and Beverage Stores	23	26,134	150	150,426	93	27,729	54	44,811
Gasoline Stations	12	55,525	50	262,853	7	38,930	11	62,092
Clothing and Clothing Accessories Stores	26	1,346	483	100,918	243	38,329	253	23,464
General Merchandise Stores	9	35,494	157	170,312	62	40,659	54	41,987
Food Services and Drinking Places	78	31,912	493	330,543	192	65,850	210	67,813
Other Retail Group	210	16,723	2,742	243,133	401	84,688 #	1,438	41,070
Total Retail and Food Services	<b>439</b>	<b>223,561</b>	<b>4,701</b>	<b>2,012,833</b>	<b>1,112</b>	<b>404,453</b>	<b>2,240</b>	<b>534,873</b>
All Other Outlets	263	41,412	2,267	571,960	399	89,997	510	115,408
Totals All Outlets	<b>702</b>	<b>264,973</b>	<b>6,968</b>	<b>2,584,793</b>	<b>1,511</b>	<b>494,450</b>	<b>2,750</b>	<b>650,281</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	100	303,871	91	121,700	141	553,919	81	27,621
Home Furnishings and Appliance Stores	179	302,068	69	11,321	553	327,497	43	25,108
Bldg. Matrl. and Garden Equip. and Supplies	56	88,082	16	#	76	88,259	36	66,883
Food and Beverage Stores	45	14,969	113	54,974	150	140,583	64	43,046
Gasoline Stations	16	95,591	23	112,707	28	256,526	16	71,564
Clothing and Clothing Accessories Stores	359	70,435	218	65,108	426	190,632	54	25,900
General Merchandise Stores	156	267,135	54	137,699	94	296,268	25	261,619
Food Services and Drinking Places	160	126,055	247	109,677	571	488,234	165	84,504
Other Retail Group	2,365	88,529	550	140,572 #	1,857	320,895	353	43,895
Total Retail and Food Services	<b>3,436</b>	<b>1,356,734</b>	<b>1,381</b>	<b>753,757</b>	<b>3,896</b>	<b>2,662,813</b>	<b>837</b>	<b>650,141</b>
All Other Outlets	1,320	1,306,541	492	219,078	3,082	1,642,356	476	106,542
Totals All Outlets	<b>4,756</b>	<b>2,663,275</b>	<b>1,873</b>	<b>972,836</b>	<b>6,978</b>	<b>4,305,169</b>	<b>1,313</b>	<b>756,683</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	59	198,752	22	16,391	66	35,107	15	59,220
Home Furnishings and Appliance Stores	69	37,133	37	#	59	#	51	39,986
Bldg. Matrl. and Garden Equip. and Supplies	16	22,844	14	44,715	16	7,092	14	63,707
Food and Beverage Stores	48	51,856	22	18,931	50	23,268	23	46,500
Gasoline Stations	18	89,141	13	149,364	9	34,680	4	34,953
Clothing and Clothing Accessories Stores	100	43,810	33	11,033	120	9,985	69	24,173
General Merchandise Stores	14	207,054	16	8,482	65	6,880	14	212,288
Food Services and Drinking Places	172	122,535	104	52,951	113	36,257	97	86,733
Other Retail Group	573	97,283	286	283,789 #	718	36,313 #	604	41,518
Total Retail and Food Services	<b>1,069</b>	<b>870,408</b>	<b>547</b>	<b>585,657</b>	<b>1,216</b>	<b>189,583</b>	<b>891</b>	<b>609,077</b>
All Other Outlets	498	68,177	358	251,688	248	19,268	337	71,304
Totals All Outlets	<b>1,567</b>	<b>938,584</b>	<b>905</b>	<b>837,345</b>	<b>1,464</b>	<b>208,850</b>	<b>1,228</b>	<b>680,382</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	18	3,334	13	5,946	40	16,703	41	145,699
Home Furnishings and Appliance Stores	34	22,344	81	7,169	104	48,930	144	29,318
Bldg. Matrl. and Garden Equip. and Supplies	9	9,300	24	13,336	22	4,813	30	53,200
Food and Beverage Stores	11	15,840	26	26,625	33	20,231	32	55,909
Gasoline Stations	7	58,153	9	23,295	11	51,400	10	74,994
Clothing and Clothing Accessories Stores	34	11,171	168	29,205	115	52,803	107	26,096
General Merchandise Stores	18	52,583	19	669	19	74,609	26	305,872
Food Services and Drinking Places	83	49,240	112	125,664	84	71,277	129	88,775
Other Retail Group	268	45,340	844	51,145	413	42,712	650	58,513
Total Retail and Food Services	<b>482</b>	<b>267,307</b>	<b>1,296</b>	<b>283,053</b>	<b>841</b>	<b>383,478</b>	<b>1,169</b>	<b>838,376</b>
All Other Outlets	279	69,828	452	85,440	523	82,492	609	111,342
Totals All Outlets	<b>761</b>	<b>337,135</b>	<b>1,748</b>	<b>368,493</b>	<b>1,364</b>	<b>465,971</b>	<b>1,778</b>	<b>949,718</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	59	87,106	76	67,643	39	111,696	150	226,895
Home Furnishings and Appliance Stores	44	7,628	152	59,897	51	43,277	113	16,110
Bldg. Matrl. and Garden Equip. and Supplies	20	44,186	32	83,696	24	55,057	41	76,981
Food and Beverage Stores	36	33,464	60	57,721	59	46,778	76	64,123
Gasoline Stations	15	109,542	20	149,654	20	121,344	36	197,750
Clothing and Clothing Accessories Stores	113	41,044	103	32,923	144	113,744	190	35,643
General Merchandise Stores	24	150,367	26	72,261	38	293,905	55	280,122
Food Services and Drinking Places	119	65,263	215	139,071	179	144,804	281	149,233
Other Retail Group	467	39,701	713	131,355	554	74,238	749	89,160
<b>Total Retail and Food Services</b>	<b>897</b>	<b>578,301</b>	<b>1,397</b>	<b>794,222</b>	<b>1,108</b>	<b>1,004,843</b>	<b>1,691</b>	<b>1,136,017</b>
All Other Outlets	351	56,252	874	338,874	268	51,370	839	336,774
<b>Totals All Outlets</b>	<b>1,248</b>	<b>634,553</b>	<b>2,271</b>	<b>1,133,096</b>	<b>1,376</b>	<b>1,056,213</b>	<b>2,530</b>	<b>1,472,791</b>
Type of business	LAWNSDALE		LEMON GROVE		LINCOLN		LIVERMORE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	37	21,565	28	76,328	20	8,386	85	185,247
Home Furnishings and Appliance Stores	38	8,320	17	2,969	21	2,390	102	25,206
Bldg. Matrl. and Garden Equip. and Supplies	10	24,187	12	#	16	39,862	52	100,611
Food and Beverage Stores	29	13,007	20	23,401	16	32,361	55	52,321
Gasoline Stations	11	69,828	11	53,715	5	36,230	31	181,231
Clothing and Clothing Accessories Stores	27	3,726	27	7,769	44	10,557	77	14,937
General Merchandise Stores	10	#	6	#	7	#	22	201,962
Food Services and Drinking Places	71	31,271	60	30,078	64	35,069	206	122,305
Other Retail Group	139	20,819 #	165	102,479 #	254	40,848 #	621	78,859
<b>Total Retail and Food Services</b>	<b>372</b>	<b>192,724</b>	<b>346</b>	<b>296,738</b>	<b>447</b>	<b>205,703</b>	<b>1,251</b>	<b>962,681</b>
All Other Outlets	179	27,329	157	29,642	194	39,294	939	854,262
<b>Totals All Outlets</b>	<b>551</b>	<b>220,052</b>	<b>503</b>	<b>326,381</b>	<b>641</b>	<b>244,997</b>	<b>2,190</b>	<b>1,816,943</b>
Type of business	LODI		LOMPOC		LONG BEACH		LOS ALTOS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	108	75,817	30	45,274	320	278,338	3	#
Home Furnishings and Appliance Stores	56	13,496	22	6,368	356	93,369	51	8,147
Bldg. Matrl. and Garden Equip. and Supplies	32	59,608	13	#	107	#	10	#
Food and Beverage Stores	78	44,148	49	46,036	463	254,353	24	31,195
Gasoline Stations	25	104,588	10	44,405	113	659,696	8	48,067
Clothing and Clothing Accessories Stores	74	20,055	21	#	614	165,862	68	13,019
General Merchandise Stores	18	147,812	6	#	307	293,275	4	#
Food Services and Drinking Places	176	79,322	85	38,350	1,126	689,570	74	45,069
Other Retail Group	457	50,111	305	96,815 #	3,474	1,603,827 #	402	39,402 #
<b>Total Retail and Food Services</b>	<b>1,024</b>	<b>594,957</b>	<b>541</b>	<b>277,248</b>	<b>6,880</b>	<b>4,038,290</b>	<b>644</b>	<b>184,899</b>
All Other Outlets	529	172,204	252	38,886	2,440	1,106,771	331	17,383
<b>Totals All Outlets</b>	<b>1,553</b>	<b>767,162</b>	<b>793</b>	<b>316,135</b>	<b>9,320</b>	<b>5,145,061</b>	<b>975</b>	<b>202,283</b>
Type of business	LOS ANGELES		LOS BANOS		LOS GATOS		LYNWOOD	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	3,066	3,224,150	27	13,530	21	62,924	56	14,984
Home Furnishings and Appliance Stores	4,508	1,609,905	25	4,022	73	17,191	55	5,746
Bldg. Matrl. and Garden Equip. and Supplies	1,310	1,834,117	9	26,362	22	11,836	18	#
Food and Beverage Stores	3,614	2,199,481	20	28,874	36	44,993	74	34,434
Gasoline Stations	778	4,952,984	11	52,202	11	61,040	9	72,620
Clothing and Clothing Accessories Stores	10,244	2,715,953	34	3,600	94	32,241	110	15,334
General Merchandise Stores	2,235	2,660,830	11	60,111	7	#	33	12,508
Food Services and Drinking Places	10,508	6,049,187	78	37,599	126	99,646	143	54,988
Other Retail Group	29,222	3,599,674	156	17,790	489	72,600 #	311	39,205 #
<b>Total Retail and Food Services</b>	<b>65,485</b>	<b>28,846,283</b>	<b>371</b>	<b>244,088</b>	<b>879</b>	<b>402,472</b>	<b>809</b>	<b>249,819</b>
All Other Outlets	34,851	9,011,361	150	41,325	474	469,964	280	47,525
<b>Totals All Outlets</b>	<b>100,336</b>	<b>37,857,643</b>	<b>521</b>	<b>285,413</b>	<b>1,353</b>	<b>872,436</b>	<b>1,089</b>	<b>297,344</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	MADERA		MALIBU		MANHATTAN BEACH		MANTECA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	57	65,887	4	#	14	#	57	86,523
Home Furnishings and Appliance Stores	40	7,177	34	3,060	47	#	44	24,817
Bldg. Matrl. and Garden Equip. and Supplies	17	40,656	13	2,789	8	#	24	44,334
Food and Beverage Stores	55	36,740	15	20,540	34	54,154	55	33,658
Gasoline Stations	26	63,765	9	29,457	4	35,462	30	83,093
Clothing and Clothing Accessories Stores	122	9,728	105	34,222	127	65,069	47	26,138
General Merchandise Stores	24	#	13	3,445	20	103,731	17	173,846
Food Services and Drinking Places	122	49,623	53	78,006	144	152,155	155	79,160
Other Retail Group	301	88,349 #	256	27,302 #	396	213,171 #	322	79,242
Total Retail and Food Services	<b>764</b>	<b>361,924</b>	<b>502</b>	<b>198,821</b>	<b>794</b>	<b>623,743</b>	<b>751</b>	<b>630,811</b>
All Other Outlets	303	160,200	225	29,021	350	197,724	365	129,033
Totals All Outlets	<b>1,067</b>	<b>522,124</b>	<b>727</b>	<b>227,842</b>	<b>1,144</b>	<b>821,467</b>	<b>1,116</b>	<b>759,844</b>
Type of business	MARTINEZ		MENIFEE		MENLO PARK		MERCED	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	26	7,530	31	13,128	5	#	76	139,727
Home Furnishings and Appliance Stores	31	1,611	35	37,229	64	24,998	56	27,487
Bldg. Matrl. and Garden Equip. and Supplies	13	34,741	24	#	16	12,354	23	61,063
Food and Beverage Stores	24	27,440	22	42,167	27	57,972	62	44,526
Gasoline Stations	16	58,671	11	86,037	11	63,271	24	101,736
Clothing and Clothing Accessories Stores	37	3,119	46	28,832	59	17,724	109	35,824
General Merchandise Stores	6	#	14	56,654	3	#	29	183,832
Food Services and Drinking Places	86	29,457	60	52,090	106	67,589	174	90,422
Other Retail Group	356	74,465 #	363	63,566 #	396	135,906 #	401	64,153
Total Retail and Food Services	<b>595</b>	<b>237,033</b>	<b>606</b>	<b>379,704</b>	<b>687</b>	<b>379,815</b>	<b>954</b>	<b>748,770</b>
All Other Outlets	286	185,798	234	41,841	461	164,110	405	135,719
Totals All Outlets	<b>881</b>	<b>422,831</b>	<b>840</b>	<b>421,545</b>	<b>1,148</b>	<b>543,925</b>	<b>1,359</b>	<b>884,489</b>
Type of business	MILPITAS		MISSION VIEJO		MODESTO		MONROVIA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	36	133,942	82	200,869	189	141,665	44	191,262
Home Furnishings and Appliance Stores	111	130,572	164	105,358	214	104,938	56	50,525
Bldg. Matrl. and Garden Equip. and Supplies	20	48,131	39	48,384	64	123,509	18	#
Food and Beverage Stores	60	39,344	54	56,712	182	152,366	30	29,530
Gasoline Stations	17	102,231	23	167,094	57	205,418	7	49,577
Clothing and Clothing Accessories Stores	167	261,414	229	193,523	287	212,019	91	27,844
General Merchandise Stores	23	94,828	37	124,372	60	399,048	31	20,963
Food Services and Drinking Places	296	203,411	207	126,464	471	283,815	115	71,176
Other Retail Group	450	81,408	892	132,354	1,070	226,031	490	132,727 #
Total Retail and Food Services	<b>1,180</b>	<b>1,095,281</b>	<b>1,727</b>	<b>1,155,130</b>	<b>2,594</b>	<b>1,848,808</b>	<b>882</b>	<b>573,604</b>
All Other Outlets	725	420,024	815	225,685	1,131	686,264	459	166,411
Totals All Outlets	<b>1,905</b>	<b>1,515,305</b>	<b>2,542</b>	<b>1,380,815</b>	<b>3,725</b>	<b>2,535,072</b>	<b>1,341</b>	<b>740,015</b>
Type of business	MONTCLAIR		MONTEBELLO		MONTEREY		MONTEREY PARK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	103	208,731	57	81,184	24	#	42	#
Home Furnishings and Appliance Stores	76	48,790	47	39,381	59	18,298	46	5,674
Bldg. Matrl. and Garden Equip. and Supplies	22	15,742	15	60,677	16	5,836	16	1,519
Food and Beverage Stores	35	13,162	58	30,651	42	35,862	55	25,168
Gasoline Stations	8	45,403	19	111,990	10	57,560	9	53,880
Clothing and Clothing Accessories Stores	201	126,965	120	105,225	92	39,403	77	12,912
General Merchandise Stores	70	216,447	44	127,322	14	#	45	3,910
Food Services and Drinking Places	106	70,150	171	89,584	194	161,253	168	103,428
Other Retail Group	816	65,323	379	59,215	551	185,232 #	436	104,131 #
Total Retail and Food Services	<b>1,437</b>	<b>810,713</b>	<b>910</b>	<b>705,229</b>	<b>1,002</b>	<b>503,444</b>	<b>894</b>	<b>310,622</b>
All Other Outlets	402	102,933	515	250,642	459	147,450	410	84,850
Totals All Outlets	<b>1,839</b>	<b>913,646</b>	<b>1,425</b>	<b>955,871</b>	<b>1,461</b>	<b>650,894</b>	<b>1,304</b>	<b>395,472</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**

(Taxable transactions in thousands of dollars)

Type of business	MOORPARK		MORENO VALLEY		MORGAN HILL		MOUNTAIN VIEW	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	20	18,296	92	150,504	34	79,404	44	86,621
Home Furnishings and Appliance Stores	20	15,704	111	23,044	42	8,083	112	82,451
Bldg. Matrl. and Garden Equip. and Supplies	16	7,279	43	79,177	25	41,527	32	28,896
Food and Beverage Stores	25	18,691	70	82,516	28	26,855	70	69,074
Gasoline Stations	7	54,758	34	197,564	10	103,601	18	119,993
Clothing and Clothing Accessories Stores	28	10,812	241	74,107	41	17,645	81	30,969
General Merchandise Stores	9	41,987	50	250,607	13	44,788	17	211,817
Food Services and Drinking Places	76	40,450	263	161,054	121	65,199	273	182,611
Other Retail Group	229	40,637	789	74,118	333	35,525	629	126,787
<b>Total Retail and Food Services</b>	<b>430</b>	<b>248,615</b>	<b>1,693</b>	<b>1,092,691</b>	<b>647</b>	<b>422,627</b>	<b>1,276</b>	<b>939,218</b>
All Other Outlets	322	71,457	505	79,532	495	116,921	847	370,896
<b>Totals All Outlets</b>	<b>752</b>	<b>320,072</b>	<b>2,198</b>	<b>1,172,223</b>	<b>1,142</b>	<b>539,548</b>	<b>2,123</b>	<b>1,310,114</b>
Type of business	MURRIETA		NAPA		NATIONAL CITY		NEWARK	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	89	79,278	53	112,496	103	396,204	77	104,366
Home Furnishings and Appliance Stores	120	87,257	88	22,816	65	18,185	41	15,539
Bldg. Matrl. and Garden Equip. and Supplies	44	72,538	49	100,052	35	22,229	22	65,459
Food and Beverage Stores	53	46,433	146	86,282	79	31,728	36	29,629
Gasoline Stations	23	141,616	21	139,890	16	87,190	12	53,573
Clothing and Clothing Accessories Stores	121	25,930	108	75,893	222	148,813	99	64,785
General Merchandise Stores	27	196,925	15	113,459	35	156,744	15	91,346
Food Services and Drinking Places	170	105,505	212	156,417	194	123,473	170	74,962
Other Retail Group	747	88,417	787	101,176	556	66,075	247	158,135
<b>Total Retail and Food Services</b>	<b>1,394</b>	<b>843,900</b>	<b>1,479</b>	<b>908,482</b>	<b>1,305</b>	<b>1,050,642</b>	<b>719</b>	<b>657,794</b>
All Other Outlets	666	121,858	928	154,251	426	151,809	394	138,260
<b>Totals All Outlets</b>	<b>2,060</b>	<b>965,758</b>	<b>2,407</b>	<b>1,062,733</b>	<b>1,731</b>	<b>1,202,452</b>	<b>1,113</b>	<b>796,054</b>
Type of business	NEWPORT BEACH		NORCO		NORWALK		NOVATO	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	89	500,538	60	82,216	60	134,482	33	72,938
Home Furnishings and Appliance Stores	287	43,129	34	11,225	50	4,495	60	12,882
Bldg. Matrl. and Garden Equip. and Supplies	43	45,460	16	17,087	14	24,003	22	17,113
Food and Beverage Stores	90	100,179	26	20,573	68	43,275	33	48,970
Gasoline Stations	17	142,269	12	87,588	22	146,036	14	94,060
Clothing and Clothing Accessories Stores	357	234,895	31	3,799	99	22,990	59	37,654
General Merchandise Stores	39	169,586	9	#	43	185,539	7	150,949
Food Services and Drinking Places	363	394,299	87	49,274	192	87,977	127	72,617
Other Retail Group	1,258	143,961	296	58,406 #	539	43,852	588	79,710
<b>Total Retail and Food Services</b>	<b>2,543</b>	<b>1,774,317</b>	<b>571</b>	<b>330,169</b>	<b>1,087</b>	<b>692,649</b>	<b>943</b>	<b>586,893</b>
All Other Outlets	1,513	616,035	291	54,804	444	85,672	655	88,744
<b>Totals All Outlets</b>	<b>4,056</b>	<b>2,390,352</b>	<b>862</b>	<b>384,972</b>	<b>1,531</b>	<b>778,321</b>	<b>1,598</b>	<b>675,638</b>
Type of business	OAKDALE		OAKLAND		OCEANSIDE		ONTARIO	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	35	43,652	262	360,512	136	114,264	254	852,793
Home Furnishings and Appliance Stores	19	3,867	330	120,093	162	82,531	274	179,225
Bldg. Matrl. and Garden Equip. and Supplies	18	13,898	128	161,559	63	110,459	141	134,264
Food and Beverage Stores	25	18,828	515	260,444	97	104,859	119	83,704
Gasoline Stations	9	60,672	117	582,623	42	246,704	70	531,778
Clothing and Clothing Accessories Stores	20	1,169	752	66,119	279	47,892	543	401,163
General Merchandise Stores	8	#	150	141,127	50	226,300	141	156,557
Food Services and Drinking Places	58	26,047	1,235	529,287	366	220,085	445	299,671
Other Retail Group	143	33,705 #	3,749	282,563	1,846	138,024	2,357	724,671
<b>Total Retail and Food Services</b>	<b>335</b>	<b>201,837</b>	<b>7,238</b>	<b>2,504,327</b>	<b>3,041</b>	<b>1,291,119</b>	<b>4,344</b>	<b>3,363,827</b>
All Other Outlets	215	56,132	3,046	1,228,906	1,164	235,150	2,055	1,963,421
<b>Totals All Outlets</b>	<b>550</b>	<b>257,969</b>	<b>10,284</b>	<b>3,733,232</b>	<b>4,205</b>	<b>1,526,269</b>	<b>6,399</b>	<b>5,327,248</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	ORANGE		OROVILLE		OXNARD		PALM DESERT	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	217	384,822	35	32,829	125	379,666	57	19,115
Home Furnishings and Appliance Stores	237	102,778	31	4,768	119	130,962	162	91,246
Bldg. Matrl. and Garden Equip. and Supplies	90	185,567	26	30,020	39	96,614	58	68,214
Food and Beverage Stores	110	106,145	24	21,762	155	93,340	44	48,002
Gasoline Stations	45	253,150	15	57,173	38	253,645	11	90,431
Clothing and Clothing Accessories Stores	280	133,553	30	2,642	185	80,811	386	193,087
General Merchandise Stores	66	178,972	8	#	56	286,540	45	366,913
Food Services and Drinking Places	433	299,982	76	34,205	347	201,967	208	162,864
Other Retail Group	1,423	207,215	198	79,683 #	1,110	109,500	1,439	142,704
Total Retail and Food Services	<b>2,901</b>	<b>1,852,185</b>	<b>443</b>	<b>263,082</b>	<b>2,174</b>	<b>1,633,046</b>	<b>2,410</b>	<b>1,182,576</b>
All Other Outlets	1,920	1,088,414	222	51,140	1,286	489,175	738	201,633
Totals All Outlets	<b>4,821</b>	<b>2,940,598</b>	<b>665</b>	<b>314,221</b>	<b>3,460</b>	<b>2,122,220</b>	<b>3,148</b>	<b>1,384,208</b>
Type of business	PALM SPRINGS		PALMDALE		PALO ALTO		PARAMOUNT	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	45	#	76	143,800	24	161,814	67	19,103
Home Furnishings and Appliance Stores	68	11,699	117	72,053	132	166,998	118	3,586
Bldg. Matrl. and Garden Equip. and Supplies	27	81,638	34	78,834	32	21,257	32	68,186
Food and Beverage Stores	43	44,267	57	81,769	40	36,979	57	46,724
Gasoline Stations	17	103,943	31	172,513	13	75,073	12	86,055
Clothing and Clothing Accessories Stores	120	35,678	215	98,234	155	269,255	490	22,845
General Merchandise Stores	21	#	77	309,285	16	157,802	173	#
Food Services and Drinking Places	240	177,414	238	168,726	265	263,837	113	40,655
Other Retail Group	828	207,373 #	778	93,764	804	112,722	2,648	81,344 #
Total Retail and Food Services	<b>1,409</b>	<b>662,012</b>	<b>1,623</b>	<b>1,218,977</b>	<b>1,481</b>	<b>1,265,737</b>	<b>3,710</b>	<b>368,498</b>
All Other Outlets	564	218,415	579	113,239	776	558,872	740	287,646
Totals All Outlets	<b>1,973</b>	<b>880,426</b>	<b>2,202</b>	<b>1,332,216</b>	<b>2,257</b>	<b>1,824,609</b>	<b>4,450</b>	<b>656,144</b>
Type of business	PASADENA		PASO ROBLES		PERRIS		PETALUMA	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	137	330,681	49	95,471	57	42,993	52	187,956
Home Furnishings and Appliance Stores	316	191,128	44	18,897	42	5,991	72	16,053
Bldg. Matrl. and Garden Equip. and Supplies	83	73,615	26	54,139	25	#	33	28,635
Food and Beverage Stores	122	142,513	46	30,387	42	49,854	56	63,925
Gasoline Stations	28	172,412	22	109,343	14	106,377	19	109,694
Clothing and Clothing Accessories Stores	498	206,176	39	21,122	101	3,445	85	60,974
General Merchandise Stores	122	218,148	16	102,396	31	#	7	33,601
Food Services and Drinking Places	550	402,405	144	76,565	95	46,741	193	90,608
Other Retail Group	2,672	503,891	404	45,618	399	112,929 #	829	82,261
Total Retail and Food Services	<b>4,528</b>	<b>2,240,968</b>	<b>790</b>	<b>553,938</b>	<b>806</b>	<b>368,329</b>	<b>1,346</b>	<b>673,707</b>
All Other Outlets	1,518	483,210	458	110,318	269	215,984	730	195,931
Totals All Outlets	<b>6,046</b>	<b>2,724,178</b>	<b>1,248</b>	<b>664,255</b>	<b>1,075</b>	<b>584,313</b>	<b>2,076</b>	<b>869,638</b>
Type of business	PICO RIVERA		PINOLE		PITTSBURG		PLACENTIA	
	Permits	Taxable transactions						
Retail and Food Services								
Motor Vehicle and Parts Dealers	32	8,802	13	8,124	44	79,917	47	61,228
Home Furnishings and Appliance Stores	45	24,751	16	#	27	20,332	55	16,462
Bldg. Matrl. and Garden Equip. and Supplies	16	49,470	5	17,596	15	#	19	4,807
Food and Beverage Stores	56	36,483	19	26,053	41	38,941	33	22,898
Gasoline Stations	13	78,255	8	36,892	12	65,142	9	68,710
Clothing and Clothing Accessories Stores	76	26,953	18	12,319	50	17,493	44	10,811
General Merchandise Stores	23	122,808	7	44,498	22	62,469	8	5,322
Food Services and Drinking Places	158	84,125	71	51,657	105	62,262	110	57,864
Other Retail Group	352	28,964	158	64,131 #	219	65,450 #	302	43,872
Total Retail and Food Services	<b>771</b>	<b>460,611</b>	<b>315</b>	<b>261,271</b>	<b>535</b>	<b>412,006</b>	<b>627</b>	<b>291,972</b>
All Other Outlets	355	186,847	128	12,071	281	168,086	520	153,669
Totals All Outlets	<b>1,126</b>	<b>647,458</b>	<b>443</b>	<b>273,341</b>	<b>816</b>	<b>580,091</b>	<b>1,147</b>	<b>445,641</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	PLACERVILLE		PLEASANT HILL		PLEASANTON		POMONA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	15	58,278	23	8,555	88	270,309	293	79,344
Home Furnishings and Appliance Stores	22	6,330	58	102,875	126	48,371	155	17,171
Bldg. Matrl. and Garden Equip. and Supplies	13	#	29	20,836	43	46,715	82	70,021
Food and Beverage Stores	19	16,352	28	32,871	55	60,007	133	64,460
Gasoline Stations	9	28,008	12	58,362	20	100,492	50	220,722
Clothing and Clothing Accessories Stores	22	3,055	38	39,456	205	189,618	299	14,507
General Merchandise Stores	8	5,772	11	73,217	28	220,996	128	45,548
Food Services and Drinking Places	75	31,611	111	87,755	253	149,507	350	121,307
Other Retail Group	246	70,944 #	311	77,057	947	105,617	1,841	94,049
<b>Total Retail and Food Services</b>	<b>429</b>	<b>220,350</b>	<b>621</b>	<b>500,984</b>	<b>1,765</b>	<b>1,191,633</b>	<b>3,331</b>	<b>727,128</b>
All Other Outlets	151	48,101	273	76,458	881	523,751	1,318	373,536
<b>Totals All Outlets</b>	<b>580</b>	<b>268,451</b>	<b>894</b>	<b>577,442</b>	<b>2,646</b>	<b>1,715,384</b>	<b>4,649</b>	<b>1,100,664</b>
Type of business	PORTERVILLE		POWAY		RANCHO CORDOVA		RANCHO CUCAMONGA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
Retail and Food Services								
Motor Vehicle and Parts Dealers	54	54,680	45	129,753	170	64,945	145	31,764
Home Furnishings and Appliance Stores	47	11,441	53	14,978	108	108,343	162	126,466
Bldg. Matrl. and Garden Equip. and Supplies	22	41,194	29	44,528	57	114,678	71	86,442
Food and Beverage Stores	28	29,023	26	22,974	49	29,115	93	99,033
Gasoline Stations	26	61,311	12	74,753	27	107,136	38	217,807
Clothing and Clothing Accessories Stores	95	9,252	43	6,767	52	10,545	262	135,258
General Merchandise Stores	28	106,910	16	268,091	21	154,629	72	370,332
Food Services and Drinking Places	105	51,584	128	58,532	182	78,977	350	310,647
Other Retail Group	332	26,148	507	76,391	442	98,439	1,233	240,136
<b>Total Retail and Food Services</b>	<b>737</b>	<b>391,541</b>	<b>859</b>	<b>696,767</b>	<b>1,108</b>	<b>766,808</b>	<b>2,426</b>	<b>1,617,886</b>
All Other Outlets	233	53,828	645	274,369	726	391,758	1,359	531,198
<b>Totals All Outlets</b>	<b>970</b>	<b>445,369</b>	<b>1,504</b>	<b>971,136</b>	<b>1,834</b>	<b>1,158,566</b>	<b>3,785</b>	<b>2,149,084</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	30	95,046	18	17,318	133	249,005	63	193,504
Home Furnishings and Appliance Stores	83	12,416	14	4,217	115	72,910	70	18,166
Bldg. Matrl. and Garden Equip. and Supplies	18	#	18	#	74	130,259	32	93,240
Food and Beverage Stores	21	26,030	16	17,451	59	89,817	53	61,856
Gasoline Stations	6	53,763	15	63,409	50	216,414	16	95,785
Clothing and Clothing Accessories Stores	98	9,722	12	1,216	95	59,472	126	37,722
General Merchandise Stores	21	59,380	3	#	20	262,250	25	77,132
Food Services and Drinking Places	75	57,791	68	27,406	303	149,520	198	108,407
Other Retail Group	414	79,719 #	193	88,568 #	1,073	154,986	864	66,321
<b>Total Retail and Food Services</b>	<b>766</b>	<b>393,866</b>	<b>357</b>	<b>219,586</b>	<b>1,922</b>	<b>1,384,632</b>	<b>1,447</b>	<b>752,133</b>
All Other Outlets	410	90,140	194	32,741	1,092	346,019	535	135,836
<b>Totals All Outlets</b>	<b>1,176</b>	<b>484,007</b>	<b>551</b>	<b>252,326</b>	<b>3,014</b>	<b>1,730,651</b>	<b>1,982</b>	<b>887,969</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	36	43,788	72	334,883	107	25,574	90	148,121
Home Furnishings and Appliance Stores	99	55,244	104	74,288	48	4,727	54	16,851
Bldg. Matrl. and Garden Equip. and Supplies	24	8,863	35	65,757	20	41,984	21	#
Food and Beverage Stores	75	75,443	66	77,072	62	42,146	82	31,176
Gasoline Stations	13	73,128	26	132,065	28	191,361	31	245,193
Clothing and Clothing Accessories Stores	245	156,783	94	42,108	85	17,272	138	34,922
General Merchandise Stores	49	97,597	20	203,220	22	#	29	245,928
Food Services and Drinking Places	252	162,475	248	133,117	128	68,046	168	60,205
Other Retail Group	837	73,795	571	107,590	380	124,792 #	545	95,402 #
<b>Total Retail and Food Services</b>	<b>1,630</b>	<b>747,117</b>	<b>1,236</b>	<b>1,170,101</b>	<b>880</b>	<b>515,902</b>	<b>1,158</b>	<b>877,798</b>
All Other Outlets	572	105,308	787	380,972	420	352,025	642	246,467
<b>Totals All Outlets</b>	<b>2,202</b>	<b>852,425</b>	<b>2,023</b>	<b>1,551,074</b>	<b>1,300</b>	<b>867,927</b>	<b>1,800</b>	<b>1,124,265</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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	32	32,126	26	8,443	364	887,001	51	88,594
Home Furnishings and Appliance Stores	26	6,545	11	#	335	137,320	75	114,154
Bldg. Matrl. and Garden Equip. and Supplies	12	#	8	#	153	214,677	33	20,228
Food and Beverage Stores	16	21,275	16	13,245	204	188,834	35	24,804
Gasoline Stations	16	33,280	5	26,862	67	414,819	20	99,673
Clothing and Clothing Accessories Stores	21	1,719	19	4,198	588	228,574	48	6,496
General Merchandise Stores	9	#	6	54,340	177	400,316	13	15,621
Food Services and Drinking Places	60	32,385	47	25,440	646	386,135	112	62,254
Other Retail Group	239	90,885 #	66	72,528 #	3,230	286,862	420	63,847
Total Retail and Food Services	<b>431</b>	<b>218,215</b>	<b>204</b>	<b>205,056</b>	<b>5,764</b>	<b>3,144,537</b>	<b>807</b>	<b>495,671</b>
All Other Outlets	183	21,568	75	19,440	2,302	874,589	426	138,743
Totals All Outlets	<b>614</b>	<b>239,782</b>	<b>279</b>	<b>224,496</b>	<b>8,066</b>	<b>4,019,127</b>	<b>1,233</b>	<b>634,414</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	18	11,192	61	18,408	154	964,499	508	282,738
Home Furnishings and Appliance Stores	32	29,264	65	10,093	224	217,507	456	223,797
Bldg. Matrl. and Garden Equip. and Supplies	13	#	19	1,462	81	129,362	185	304,603
Food and Beverage Stores	30	33,891	43	17,469	101	126,746	399	291,616
Gasoline Stations	10	42,084	10	44,619	37	232,550	118	574,763
Clothing and Clothing Accessories Stores	18	12,823	33	1,325	404	304,241	823	331,037
General Merchandise Stores	9	198,485	31	143,504	109	483,033	154	500,631
Food Services and Drinking Places	113	67,542	140	67,778	396	293,689	1,342	718,749
Other Retail Group	284	84,516 #	249	19,678	1,899	272,564	3,670	475,042
Total Retail and Food Services	<b>527</b>	<b>479,797</b>	<b>651</b>	<b>324,335</b>	<b>3,405</b>	<b>3,024,189</b>	<b>7,655</b>	<b>3,702,978</b>
All Other Outlets	314	85,219	303	32,350	1,071	475,427	3,450	1,588,997
Totals All Outlets	<b>841</b>	<b>565,016</b>	<b>954</b>	<b>356,686</b>	<b>4,476</b>	<b>3,499,616</b>	<b>11,105</b>	<b>5,291,975</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	130	297,041	264	321,674	27	56,716	31	13,455
Home Furnishings and Appliance Stores	100	66,465	221	84,250	39	33,131	59	89,619
Bldg. Matrl. and Garden Equip. and Supplies	40	120,682	72	131,519	8	#	48	119,232
Food and Beverage Stores	128	105,282	195	117,590	32	21,013	16	14,751
Gasoline Stations	45	284,966	58	314,204	15	100,550	8	31,315
Clothing and Clothing Accessories Stores	223	101,968	553	107,652	78	51,254	50	35,219
General Merchandise Stores	40	256,925	198	453,561	12	113,438	6	3,951
Food Services and Drinking Places	309	171,839	487	254,016	136	94,773	113	60,133
Other Retail Group	782	111,562	2,948	138,929	242	99,875 #	390	84,799
Total Retail and Food Services	<b>1,797</b>	<b>1,516,731</b>	<b>4,996</b>	<b>1,923,398</b>	<b>589</b>	<b>570,751</b>	<b>721</b>	<b>452,473</b>
All Other Outlets	868	467,317	1,160	361,545	290	48,087	656	176,347
Totals All Outlets	<b>2,665</b>	<b>1,984,048</b>	<b>6,156</b>	<b>2,284,943</b>	<b>879</b>	<b>618,839</b>	<b>1,377</b>	<b>628,819</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	47	13,828	1,253	1,884,077	27	4,603	44	11,406
Home Furnishings and Appliance Stores	134	22,685	1,701	1,132,638	35	14,727	95	6,960
Bldg. Matrl. and Garden Equip. and Supplies	33	#	457	795,649	13	#	20	#
Food and Beverage Stores	49	51,750	995	909,541	26	23,486	34	14,979
Gasoline Stations	15	124,751	324	1,850,576	11	57,873	7	18,640
Clothing and Clothing Accessories Stores	159	12,413	2,575	1,608,393	47	22,348	350	9,601
General Merchandise Stores	43	62,754	442	1,571,106	19	133,383	143	38,251
Food Services and Drinking Places	185	103,147	3,815	2,888,953	73	42,511	95	43,534
Other Retail Group	768	105,350 #	12,813	1,550,568	327	61,259 #	1,074	76,747 #
Total Retail and Food Services	<b>1,433</b>	<b>496,678</b>	<b>24,375</b>	<b>14,191,502</b>	<b>578</b>	<b>360,190</b>	<b>1,862</b>	<b>220,120</b>
All Other Outlets	755	100,893	11,573	5,306,003	404	172,733	360	60,323
Totals All Outlets	<b>2,188</b>	<b>597,571</b>	<b>35,948</b>	<b>19,497,504</b>	<b>982</b>	<b>532,923</b>	<b>2,222</b>	<b>280,443</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	SAN FRANCISCO		SAN GABRIEL		SAN JOSE		SAN JUAN CAPISTRANO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	238	452,375	33	#	558	1,305,895	31	165,602
Home Furnishings and Appliance Stores	1,064	732,495	76	14,006	1,010	567,271	54	23,805
Bldg. Matrl. and Garden Equip. and Supplies	318	414,096	24	14,131	327	672,541	23	43,202
Food and Beverage Stores	1,196	651,528	48	14,503	657	457,261	22	14,990
Gasoline Stations	122	626,887	11	59,406	208	1,328,798	8	38,260
Clothing and Clothing Accessories Stores	2,300	1,701,395	101	44,753	1,250	823,849	76	25,710
General Merchandise Stores	256	768,818	31	680	195	1,142,641	23	#
Food Services and Drinking Places	4,313	3,120,655	190	77,886	2,105	1,322,035	85	55,111
Other Retail Group	7,802	1,471,647	423	48,325 #	6,486	922,347	521	125,050 #
<b>Total Retail and Food Services</b>	<b>17,609</b>	<b>9,939,895</b>	<b>937</b>	<b>273,690</b>	<b>12,796</b>	<b>8,542,639</b>	<b>843</b>	<b>491,730</b>
All Other Outlets	9,327	4,950,632	394	50,120	6,720	3,790,779	436	79,149
<b>Totals All Outlets</b>	<b>26,936</b>	<b>14,890,527</b>	<b>1,331</b>	<b>323,810</b>	<b>19,516</b>	<b>12,333,418</b>	<b>1,279</b>	<b>570,878</b>
Type of business	SAN LEANDRO		SAN LUIS OBISPO		SAN MARCOS		SAN MATEO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	78	210,285	64	191,495	60	68,895	77	83,506
Home Furnishings and Appliance Stores	103	37,839	86	65,903	101	190,854	159	75,456
Bldg. Matrl. and Garden Equip. and Supplies	63	115,768	39	83,735	58	132,225	46	75,967
Food and Beverage Stores	77	51,010	49	58,556	45	48,049	94	86,504
Gasoline Stations	33	124,577	17	103,286	18	114,402	32	182,845
Clothing and Clothing Accessories Stores	153	131,658	111	76,229	72	49,566	221	180,891
General Merchandise Stores	30	311,723	14	152,044	14	143,681	29	159,784
Food Services and Drinking Places	270	115,622	188	130,853	206	127,131	353	205,170
Other Retail Group	505	104,665	579	128,522	699	89,785	1,006	180,481
<b>Total Retail and Food Services</b>	<b>1,312</b>	<b>1,203,146</b>	<b>1,147</b>	<b>990,623</b>	<b>1,273</b>	<b>964,587</b>	<b>2,017</b>	<b>1,230,604</b>
All Other Outlets	997	572,064	656	197,831	926	236,258	1,163	248,170
<b>Totals All Outlets</b>	<b>2,309</b>	<b>1,775,210</b>	<b>1,803</b>	<b>1,188,454</b>	<b>2,199</b>	<b>1,200,846</b>	<b>3,180</b>	<b>1,478,774</b>
Type of business	SAN RAFAEL		SAN RAMON		SANTA ANA		SANTA BARBARA	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	93	341,541	30	25,249	314	471,791	70	124,702
Home Furnishings and Appliance Stores	130	107,201	88	25,650	344	122,390	144	74,203
Bldg. Matrl. and Garden Equip. and Supplies	46	183,645	22	83,580	117	203,954	80	93,924
Food and Beverage Stores	61	75,239	26	49,125	315	189,612	122	123,418
Gasoline Stations	21	96,176	22	111,264	57	334,911	32	148,793
Clothing and Clothing Accessories Stores	124	38,713	74	11,358	452	228,017	254	185,332
General Merchandise Stores	18	57,865	13	#	125	246,445	52	75,656
Food Services and Drinking Places	239	107,587	153	87,271	732	329,958	405	306,144
Other Retail Group	852	143,973	453	113,592 #	1,470	236,656	1,731	173,404
<b>Total Retail and Food Services</b>	<b>1,584</b>	<b>1,151,941</b>	<b>881</b>	<b>507,090</b>	<b>3,926</b>	<b>2,363,736</b>	<b>2,890</b>	<b>1,305,577</b>
All Other Outlets	1,129	279,787	563	218,004	2,919	963,226	1,519	330,029
<b>Totals All Outlets</b>	<b>2,713</b>	<b>1,431,727</b>	<b>1,444</b>	<b>725,094</b>	<b>6,845</b>	<b>3,326,962</b>	<b>4,409</b>	<b>1,635,606</b>
Type of business	SANTA CLARA		SANTA CLARITA		SANTA CRUZ		SANTA FE SPRINGS	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	150	553,054	173	459,733	44	63,233	124	75,940
Home Furnishings and Appliance Stores	252	194,164	262	95,757	78	21,874	150	23,127
Bldg. Matrl. and Garden Equip. and Supplies	60	72,917	97	146,663	38	34,325	69	39,817
Food and Beverage Stores	103	83,823	129	114,422	78	65,178	38	21,924
Gasoline Stations	28	170,992	47	344,220	15	68,638	11	67,539
Clothing and Clothing Accessories Stores	114	70,679	497	119,658	127	44,626	387	17,371
General Merchandise Stores	27	192,063	150	427,442	12	#	176	71,743
Food Services and Drinking Places	451	291,987	442	295,734	233	151,174	138	63,157
Other Retail Group	897	129,787	2,348	174,567	972	212,264 #	2,699	85,342
<b>Total Retail and Food Services</b>	<b>2,082</b>	<b>1,759,465</b>	<b>4,145</b>	<b>2,178,195</b>	<b>1,597</b>	<b>661,313</b>	<b>3,792</b>	<b>465,959</b>
All Other Outlets	2,101	1,634,582	1,789	423,045	626	121,182	1,862	1,461,664
<b>Totals All Outlets</b>	<b>4,183</b>	<b>3,394,047</b>	<b>5,934</b>	<b>2,601,240</b>	<b>2,223</b>	<b>782,495</b>	<b>5,654</b>	<b>1,927,623</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	SANTA MARIA		SANTA MONICA		SANTA ROSA		SANTEE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	100	220,109	86	465,700	127	387,359	69	30,356
Home Furnishings and Appliance Stores	76	36,704	220	126,890	175	165,770	50	29,172
Bldg. Matrl. and Garden Equip. and Supplies	49	119,872	49	58,072	82	157,107	26	73,485
Food and Beverage Stores	93	81,682	85	103,068	128	167,474	31	32,191
Gasoline Stations	21	152,142	18	130,152	49	275,912	13	56,371
Clothing and Clothing Accessories Stores	116	40,543	519	416,180	240	164,384	62	28,964
General Merchandise Stores	37	223,543	75	62,222	33	357,106	19	213,755
Food Services and Drinking Places	225	121,719	466	492,256	447	230,227	112	72,142
Other Retail Group	544	79,812	1,629	333,718	1,766	259,537	439	61,722
<b>Total Retail and Food Services</b>	<b>1,261</b>	<b>1,076,127</b>	<b>3,147</b>	<b>2,188,259</b>	<b>3,047</b>	<b>2,164,876</b>	<b>821</b>	<b>598,157</b>
All Other Outlets	793	380,731	1,368	662,730	1,663	451,142	423	108,004
<b>Totals All Outlets</b>	<b>2,054</b>	<b>1,456,858</b>	<b>4,515</b>	<b>2,850,989</b>	<b>4,710</b>	<b>2,616,018</b>	<b>1,244</b>	<b>706,160</b>
Type of business	SEAL BEACH		SEASIDE		SELMA		SHAFTER	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	12	#	45	195,896	28	124,985	11	13,081
Home Furnishings and Appliance Stores	24	20,129	28	5,921	21	5,141	8	#
Bldg. Matrl. and Garden Equip. and Supplies	7	1,968	10	#	8	#	6	#
Food and Beverage Stores	15	21,394	26	13,958	23	17,687	15	4,858
Gasoline Stations	8	50,348	7	28,444	5	21,646	9	38,527
Clothing and Clothing Accessories Stores	50	25,771	26	1,039	64	1,688	12	236
General Merchandise Stores	18	60,069	6	5,297	11	#	7	1,735
Food Services and Drinking Places	83	78,237	63	31,430	57	31,523	24	7,002
Other Retail Group	218	30,540 #	157	75,235 #	134	86,973 #	50	277,495 #
<b>Total Retail and Food Services</b>	<b>435</b>	<b>288,456</b>	<b>368</b>	<b>357,220</b>	<b>351</b>	<b>289,643</b>	<b>142</b>	<b>342,934</b>
All Other Outlets	163	155,091	161	50,020	123	42,393	78	392,544
<b>Totals All Outlets</b>	<b>598</b>	<b>443,547</b>	<b>529</b>	<b>407,240</b>	<b>474</b>	<b>332,036</b>	<b>220</b>	<b>735,478</b>
Type of business	SIMI VALLEY		SONOMA		SONORA		SOUTH EL MONTE	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	83	173,937	10	14,343	19	8,247	101	21,949
Home Furnishings and Appliance Stores	99	45,429	22	5,945	22	3,658	80	13,731
Bldg. Matrl. and Garden Equip. and Supplies	42	106,849	8	#	21	47,619	51	26,683
Food and Beverage Stores	73	80,787	29	32,447	11	22,886	35	14,364
Gasoline Stations	32	184,105	6	25,625	6	24,417	9	103,953
Clothing and Clothing Accessories Stores	140	47,037	34	9,013	34	6,904	145	#
General Merchandise Stores	40	268,045	6	4,553	4	#	54	1,424
Food Services and Drinking Places	256	164,332	58	42,330	54	18,166	69	23,266
Other Retail Group	962	101,790	248	50,174 #	203	84,173 #	684	18,584 #
<b>Total Retail and Food Services</b>	<b>1,727</b>	<b>1,172,310</b>	<b>421</b>	<b>184,429</b>	<b>374</b>	<b>216,068</b>	<b>1,228</b>	<b>223,954</b>
All Other Outlets	1,167	193,055	254	24,930	173	17,457	855	129,005
<b>Totals All Outlets</b>	<b>2,894</b>	<b>1,365,365</b>	<b>675</b>	<b>209,359</b>	<b>547</b>	<b>233,525</b>	<b>2,083</b>	<b>352,958</b>
Type of business	SOUTH GATE		SOUTH LAKE TAHOE		SOUTH SAN FRANCISCO		STANTON	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	129	87,401	22	13,835	53	28,242	57	28,286
Home Furnishings and Appliance Stores	60	2,641	24	4,239	58	42,154	25	#
Bldg. Matrl. and Garden Equip. and Supplies	27	2,260	21	15,930	31	55,556	19	44,454
Food and Beverage Stores	86	31,953	36	47,187	57	37,769	43	18,605
Gasoline Stations	22	99,363	11	34,314	26	108,488	11	62,754
Clothing and Clothing Accessories Stores	89	18,515	57	23,565	41	1,881	43	2,183
General Merchandise Stores	48	105,641	7	#	14	#	16	#
Food Services and Drinking Places	164	60,599	131	67,970	189	109,440	103	41,383
Other Retail Group	406	22,017	238	47,524 #	299	312,510 #	120	47,151 #
<b>Total Retail and Food Services</b>	<b>1,031</b>	<b>430,389</b>	<b>547</b>	<b>254,564</b>	<b>768</b>	<b>696,041</b>	<b>437</b>	<b>244,816</b>
All Other Outlets	571	127,469	249	51,300	796	362,598	290	56,230
<b>Totals All Outlets</b>	<b>1,602</b>	<b>557,858</b>	<b>796</b>	<b>305,864</b>	<b>1,564</b>	<b>1,058,639</b>	<b>727</b>	<b>301,045</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(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	270	394,874	61	337,307	111	385,044	110	523,896
Home Furnishings and Appliance Stores	203	83,487	160	128,800	143	72,180	164	125,745
Bldg. Matrl. and Garden Equip. and Supplies	81	208,947	34	152,765	58	105,793	47	96,018
Food and Beverage Stores	267	175,879	95	75,486	65	74,169	80	121,701
Gasoline Stations	77	348,235	30	153,972	26	243,563	30	206,263
Clothing and Clothing Accessories Stores	356	141,688	108	40,042	237	133,350	226	173,518
General Merchandise Stores	80	421,118	13	197,209	43	378,732	52	147,268
Food Services and Drinking Places	586	280,272	382	224,802	322	249,781	326	262,113
Other Retail Group	1,507	342,789	906	130,923	1,089	156,640	1,344	224,805
Total Retail and Food Services	<b>3,427</b>	<b>2,397,288</b>	<b>1,789</b>	<b>1,441,306</b>	<b>2,094</b>	<b>1,799,253</b>	<b>2,379</b>	<b>1,881,328</b>
All Other Outlets	1,529	736,036	1,303	1,136,353	1,033	565,543	1,515	432,563
Totals All Outlets	<b>4,956</b>	<b>3,133,324</b>	<b>3,092</b>	<b>2,577,659</b>	<b>3,127</b>	<b>2,364,795</b>	<b>3,894</b>	<b>2,313,890</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	146	632,907	62	171,430	18	9,624	56	72,441
Home Furnishings and Appliance Stores	347	222,409	67	105,587	28	12,240	47	7,364
Bldg. Matrl. and Garden Equip. and Supplies	92	152,487	29	53,955	25	40,932	29	63,128
Food and Beverage Stores	124	118,513	58	48,819	16	20,227	37	35,323
Gasoline Stations	39	247,363	19	184,707	10	38,665	28	169,771
Clothing and Clothing Accessories Stores	842	235,507	116	44,201	45	8,331	132	62,936
General Merchandise Stores	310	446,471	28	175,484	3	#	20	92,348
Food Services and Drinking Places	488	354,701	163	102,047	65	35,639	140	63,583
Other Retail Group	3,717	340,021	408	57,598	234	35,015 #	324	35,527
Total Retail and Food Services	<b>6,105</b>	<b>2,750,380</b>	<b>950</b>	<b>943,829</b>	<b>444</b>	<b>200,671</b>	<b>813</b>	<b>602,422</b>
All Other Outlets	2,003	729,427	415	112,575	182	43,178	343	154,824
Totals All Outlets	<b>8,108</b>	<b>3,479,806</b>	<b>1,365</b>	<b>1,056,404</b>	<b>626</b>	<b>243,849</b>	<b>1,156</b>	<b>757,245</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	94	63,728	39	374,766	26	37,559	21	10,943
Home Furnishings and Appliance Stores	66	14,156	140	129,782	18	8,019	56	50,076
Bldg. Matrl. and Garden Equip. and Supplies	32	72,407	26	70,497	16	61,027	23	115,638
Food and Beverage Stores	65	47,620	66	79,920	21	26,959	47	32,182
Gasoline Stations	27	149,652	18	133,217	11	43,837	12	56,258
Clothing and Clothing Accessories Stores	95	36,305	143	100,836	29	13,609	51	4,547
General Merchandise Stores	19	212,468	32	279,384	6	71,768	18	#
Food Services and Drinking Places	167	99,604	219	173,260	82	38,013	126	82,421
Other Retail Group	421	73,884	653	165,632	264	38,326	310	127,529 #
Total Retail and Food Services	<b>986</b>	<b>769,824</b>	<b>1,336</b>	<b>1,507,294</b>	<b>473</b>	<b>339,117</b>	<b>664</b>	<b>479,593</b>
All Other Outlets	491	253,601	893	249,483	232	34,925	463	274,158
Totals All Outlets	<b>1,477</b>	<b>1,023,425</b>	<b>2,229</b>	<b>1,756,777</b>	<b>705</b>	<b>374,042</b>	<b>1,127</b>	<b>753,751</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	128	97,874	62	188,098	89	161,682	131	273,728
Home Furnishings and Appliance Stores	97	25,909	71	60,123	68	42,484	165	64,601
Bldg. Matrl. and Garden Equip. and Supplies	50	109,262	33	87,468	25	73,369	85	142,219
Food and Beverage Stores	53	41,350	57	56,641	86	59,808	101	91,800
Gasoline Stations	20	110,955	32	141,821	38	151,452	40	203,050
Clothing and Clothing Accessories Stores	107	18,034	162	242,761	91	34,771	259	110,156
General Merchandise Stores	28	131,492	22	207,368	16	150,761	97	195,888
Food Services and Drinking Places	186	99,551	186	140,724	214	111,461	390	216,411
Other Retail Group	643	99,628	547	89,678	738	79,584	2,266	167,804
Total Retail and Food Services	<b>1,312</b>	<b>734,054</b>	<b>1,172</b>	<b>1,214,681</b>	<b>1,365</b>	<b>865,372</b>	<b>3,534</b>	<b>1,465,657</b>
All Other Outlets	721	154,259	474	173,246	515	120,152	1,615	323,152
Totals All Outlets	<b>2,033</b>	<b>888,313</b>	<b>1,646</b>	<b>1,387,927</b>	<b>1,880</b>	<b>985,525</b>	<b>5,149</b>	<b>1,788,809</b>

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

**TABLE 5. TAXABLE SALES IN THE 272 LARGEST CITIES, BY TYPE OF BUSINESS, 2011**  
(Taxable transactions in thousands of dollars)

Type of business	VICTORVILLE		VISALIA		VISTA		WALNUT CREEK	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	130	318,412	121	205,609	80	119,998	73	360,819
Home Furnishings and Appliance Stores	138	70,717	136	78,303	77	17,708	112	75,180
Bldg. Matrl. and Garden Equip. and Supplies	31	81,549	65	106,110	57	122,378	32	34,128
Food and Beverage Stores	84	74,866	58	76,380	63	61,482	44	73,304
Gasoline Stations	33	181,973	38	126,341	26	167,330	27	124,382
Clothing and Clothing Accessories Stores	252	75,559	229	103,275	81	27,784	173	246,496
General Merchandise Stores	72	256,109	39	344,630	29	217,709	20	139,518
Food Services and Drinking Places	232	135,808	292	186,877	209	102,193	230	188,492
Other Retail Group	1,180	98,928	765	166,099	747	80,348	796	126,689
<b>Total Retail and Food Services</b>	<b>2,152</b>	<b>1,293,921</b>	<b>1,743</b>	<b>1,393,623</b>	<b>1,369</b>	<b>916,930</b>	<b>1,507</b>	<b>1,369,007</b>
All Other Outlets	538	137,722	948	626,829	1,000	300,368	782	237,988
<b>Totals All Outlets</b>	<b>2,690</b>	<b>1,431,643</b>	<b>2,691</b>	<b>2,020,452</b>	<b>2,369</b>	<b>1,217,298</b>	<b>2,289</b>	<b>1,606,995</b>
Type of business	WATSONVILLE		WEST COVINA		WEST HOLLYWOOD		WEST SACRAMENTO	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	41	79,031	57	278,204	24	#	79	42,981
Home Furnishings and Appliance Stores	33	9,480	100	54,985	148	141,027	37	#
Bldg. Matrl. and Garden Equip. and Supplies	27	50,567	18	#	27	28,232	32	74,408
Food and Beverage Stores	62	39,596	68	47,224	56	111,587	44	52,065
Gasoline Stations	17	74,074	19	119,251	7	34,683	21	100,993
Clothing and Clothing Accessories Stores	80	17,398	174	121,520	221	83,883	43	#
General Merchandise Stores	15	#	49	168,463	23	#	10	102,241
Food Services and Drinking Places	127	59,956	219	145,076	230	311,791	108	45,159
Other Retail Group	341	96,330 #	552	107,291 #	560	230,885 #	240	132,117 #
<b>Total Retail and Food Services</b>	<b>743</b>	<b>426,431</b>	<b>1,256</b>	<b>1,042,016</b>	<b>1,296</b>	<b>942,089</b>	<b>614</b>	<b>549,963</b>
All Other Outlets	420	111,565	427	114,354	604	156,516	560	696,325
<b>Totals All Outlets</b>	<b>1,163</b>	<b>537,997</b>	<b>1,683</b>	<b>1,156,370</b>	<b>1,900</b>	<b>1,098,605</b>	<b>1,174</b>	<b>1,246,288</b>
Type of business	WESTMINSTER		WHITTIER		WINDSOR		WOODLAND	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	84	205,484	71	39,770	10	8,926	45	69,193
Home Furnishings and Appliance Stores	136	79,842	74	11,726	14	2,971	46	20,305
Bldg. Matrl. and Garden Equip. and Supplies	32	70,987	41	50,775	11	#	32	64,470
Food and Beverage Stores	130	60,259	67	60,094	18	16,931	38	40,713
Gasoline Stations	21	143,434	15	92,200	6	31,768	17	81,272
Clothing and Clothing Accessories Stores	276	82,364	127	37,272	19	577	54	18,234
General Merchandise Stores	46	237,265	65	95,181	2	#	16	142,497
Food Services and Drinking Places	286	111,088	220	119,191	55	29,050	131	53,953
Other Retail Group	617	83,976	1,054	75,530	204	120,642 #	324	59,733
<b>Total Retail and Food Services</b>	<b>1,628</b>	<b>1,074,699</b>	<b>1,734</b>	<b>581,740</b>	<b>339</b>	<b>210,867</b>	<b>703</b>	<b>550,370</b>
All Other Outlets	655	102,336	613	122,543	237	84,720	425	276,159
<b>Totals All Outlets</b>	<b>2,283</b>	<b>1,177,035</b>	<b>2,347</b>	<b>704,283</b>	<b>576</b>	<b>295,587</b>	<b>1,128</b>	<b>826,530</b>
Type of business	YORBA LINDA		YUBA CITY		YUCAIPA		YUCCA VALLEY	
	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions	Permits	Taxable transactions
<b>Retail and Food Services</b>								
Motor Vehicle and Parts Dealers	36	9,206	77	109,385	58	25,632	37	28,640
Home Furnishings and Appliance Stores	84	95,773	59	24,330	38	2,325	25	3,307
Bldg. Matrl. and Garden Equip. and Supplies	38	11,629	26	84,825	27	10,099	11	#
Food and Beverage Stores	20	28,384	62	50,162	26	26,624	15	28,384
Gasoline Stations	7	48,358	25	63,491	12	69,509	11	48,212
Clothing and Clothing Accessories Stores	81	8,288	84	46,872	41	#	23	2,031
General Merchandise Stores	18	#	23	218,168	10	6,604	6	#
Food Services and Drinking Places	90	61,974	150	84,719	81	35,857	46	27,126
Other Retail Group	494	150,110 #	402	80,350	385	31,424 #	356	105,241 #
<b>Total Retail and Food Services</b>	<b>868</b>	<b>413,722</b>	<b>908</b>	<b>762,301</b>	<b>678</b>	<b>208,075</b>	<b>530</b>	<b>242,942</b>
All Other Outlets	553	85,661	446	154,736	248	24,972	174	12,539
<b>Totals All Outlets</b>	<b>1,421</b>	<b>499,383</b>	<b>1,354</b>	<b>917,037</b>	<b>926</b>	<b>233,047</b>	<b>704</b>	<b>255,481</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, 2011**  
(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	146	42,053	254	106,004	GALT	1,308	103,266	1,502	135,195
ALBANY	324	155,809	478	187,052	GONZALES	83	19,873	125	53,353
ALTURAS	101	33,539	160	44,328	GRAND TERRACE	146	38,298	195	83,563
AMADOR	20	#	22	758 #	GREENFIELD	123	52,759	172	75,845
AMERICAN CANYON	216	155,573	343	175,548	GRIDLEY	126	73,917	172	82,776
ANDERSON	282	159,941	429	193,886	GROVER BEACH	220	73,690	375	91,318
ANGELS CAMP	127	51,349	174	56,046	GUADALUPE	48	13,349	72	22,442
ARCATA	525	146,874	748	193,892	GUSTINE	71	12,965	101	16,883
ARTESIA	385	146,722	517	169,552	HALF MOON BAY	404	159,538	593	195,907
ARVIN	109	32,538	138	65,149	HAWAIIAN GARDENS	170	52,795	244	61,061
ATHERTON	109	#	181	20,533 #	HERCULES	184	78,655	240	119,322
ATWATER	291	188,919	405	230,728	HIDDEN HILLS	37	490	44	848
AVALON	164	56,620	212	61,861	HIGHLAND	425	171,429	569	186,228
AVENAL	74	17,040	89	21,177	HILLSBOROUGH	135	1,329	209	9,083
BANNING	323	143,230	448	157,071	HOLTVILLE	47	15,153	67	34,116
BELL	416	119,590	609	163,547	HUGHSON	71	12,220	103	39,223
BELL GARDENS	406	185,318	629	207,816	HURON	53	12,143	69	14,143
BELMONT	357	174,554	616	241,659	IMPERIAL	95	98,309	162	155,562
BELVEDERE	37	3,622	77	8,193	IMPERIAL BEACH	248	66,691	333	70,228
BIG BEAR LAKE	404	147,965	523	158,850	INDIAN WELLS	140	34,235	209	84,987
BIGGS	7	1,448	13	1,870	IONE	78	7,066	104	13,115
BISHOP	253	138,242	377	183,258	IRWINDALE	266	119,089	619	325,195
BLUE LAKE	22	597	33	1,294	ISLETON	30	2,159	37	12,982
BLYTHE	159	126,564	263	145,422	JACKSON	194	50,773	275	58,521
BRADBURY	12	#	15	179 #	JURUPA VALLEY	1,000	124,528	1,441	184,926
BRAWLEY	153	115,458	281	182,080	KERMAN	137	79,864	186	103,753
BRISBANE	97	80,245	236	414,818	KING CITY	219	68,669	310	107,616
BUELLTON	144	122,502	275	144,848	KINGSBURG	153	61,548	233	83,781
CALIFORNIA CITY	97	26,166	127	27,234	LA CANADA-FLINTRIDGE	346	180,501	530	201,068
CALIMESA	111	53,362	151	57,965	LA HABRA HEIGHTS	53	299	78	2,518
CALIPATRIA	16	7,313	29	15,018	LA PALMA	167	415,954	261	479,850
CALISTOGA	175	52,894	272	74,170	LAFAYETTE	563	189,508	890	224,851
CANYON LAKE	178	11,288	231	12,660	LAGUNA WOODS	146	71,056	190	76,915
CARMEL	432	160,654	573	173,915	LAKEPORT	196	97,092	290	108,374
CARPINTERIA	320	117,632	495	156,741	LARKSPUR	297	153,749	480	177,967
CHOWCHILLA	152	67,020	220	83,224	LATHROP	132	164,210	206	216,264
CLAYTON	118	27,956	157	31,443	LEMOORE	202	103,825	287	161,333
CLEARLAKE	178	107,539	244	112,733	LINDSAY	142	55,943	192	67,403
CLOVERDALE	151	48,537	227	53,681	LIVE OAK	68	18,757	88	22,201
COALINGA	104	60,115	170	84,454	LIVINGSTON	92	98,678	116	108,138
COLFAX	101	37,960	141	51,507	LOMA LINDA	214	263,150	311	345,707
COLMA	101	616,241	163	662,071	LOMITA	398	127,572	550	144,887
COLUSA	113	67,516	176	108,664	LOOMIS	183	36,839	296	68,784
CORCORAN	101	41,190	165	87,923	LOS ALAMITOS	389	149,116	668	225,423
CORNING	138	261,440	190	270,916	LOS ALTOS HILLS	104	1,561	158	7,717
CORONADO	380	125,251	559	225,485	LOYALTON	16	2,867	23	3,604
COTATI	207	134,366	311	149,677	MAMMOTH LAKES	249	124,157	365	158,868
CRESCENT CITY	155	76,669	241	96,057	MARICOPA	14	#	15	2,846 #
CUDAHY	341	54,240	435	101,316	MARINA	225	164,551	343	176,459
DEL MAR	931	109,310	1,179	139,129	MARYSVILLE	253	121,819	356	166,805
DEL REY OAKS	25	25,455	46	29,477	MAYWOOD	251	83,454	367	105,847
DESERT HOT SPRINGS	325	105,632	428	113,904	MC FARLAND	78	18,365	102	23,561
DORRIS	15	1,727	23	2,170	MENDOTA	91	30,793	117	58,429
DOS PALOS	61	12,422	88	39,546	MILL VALLEY	475	188,156	787	215,911
DUNSMUIR	58	6,140	78	6,627	MILLBRAE	343	176,707	491	201,063
EAST PALO ALTO	119	255,389	163	274,054	MONTAGUE	37	3,612	47	3,805
EASTVALE	223	234,286	340	340,171	MONTE SERENO	40	501	56	957
ESCALON	108	46,330	161	61,433	MORAGA	221	78,327	323	86,329
ETNA	35	4,272	49	5,833	MORRO BAY	393	114,442	523	125,451
EXETER	155	52,031	217	61,734	MOUNT SHASTA	212	56,968	305	76,461
FAIRFAX	204	37,925	309	42,105	NEEDLES	72	31,132	112	33,610
FARMERSVILLE	100	39,619	125	43,798	NEVADA CITY	265	43,963	366	70,042
FERNDALE	77	9,892	107	11,381	NEWMAN	82	22,566	115	37,123
FILLMORE	166	75,643	245	82,847	OAKLEY	269	97,365	397	131,946
FIREBAUGH	71	27,656	108	78,441	OJAI	372	73,795	553	97,293
FORT BRAGG	268	114,358	389	139,390	ORANGE COVE	56	12,108	71	14,457
FORT JONES	35	8,210	51	9,110	ORINDA	322	70,959	495	81,566
FORTUNA	259	102,994	377	130,380	ORLAND	158	65,910	225	75,430
FOSTER CITY	356	211,885	595	409,997	PACIFIC GROVE	451	104,182	626	120,687
FOWLER	84	51,384	138	102,214	PACIFICA	491	147,672	740	157,079

**TABLE 6. TAXABLE SALES IN ALL CITIES EXCEPT THE 272 LARGEST, 2011**  
(Taxable transactions in thousands of dollars)

City	Retail and food services		Total outlets		City	Retail and food services		Total outlets	
	Permits	Taxable Transactions	Permits	Taxable Transactions		Permits	Taxable Transactions	Permits	Taxable Transactions
PALOS VERDES ESTATES	196	9,325	280	17,065	SIGNAL HILL	377	787,705	752	958,798
PARADISE	601	133,751	838	147,064	SOLANA BEACH	538	203,420	825	255,481
PARLIER	92	27,029	112	31,351	SOLEDAD	136	52,151	183	57,073
PATTERSON	181	108,235	246	132,107	SOLVANG	272	71,627	377	92,945
PIEDMONT	122	11,674	198	12,829	SOUTH PASADENA	449	134,467	660	155,594
PISMO BEACH	342	198,257	431	209,086	ST. HELENA	275	121,176	523	185,243
PLYMOUTH	41	10,069	69	12,112	SUISUN	231	89,998	313	93,283
POINT ARENA	40	6,571	47	7,130	SUSANVILLE	168	109,195	272	118,161
PORT HUENEME	189	69,853	271	77,339	SUTTER CREEK	118	17,148	154	19,213
PORTOLA	60	10,403	93	15,312	TAFT	164	88,981	239	158,805
PORTOLA VALLEY	83	8,604	143	15,163	TEHACHAPI	312	78,655	419	182,104
RANCHO MIRAGE	422	291,206	577	374,093	TEHAMA	5	#	5	174 #
RANCHO PALOS VERDES	482	102,616	662	163,657	TEMPLE CITY	473	131,927	714	148,505
REEDLEY	236	108,712	383	138,101	TIBURON	183	29,664	318	35,798
RIO DELL	44	11,137	57	15,265	TRINIDAD	27	#	37	8,986 #
RIO VISTA	117	51,819	187	85,314	TULELAKE	12	1,699	19	18,805
RIPON	165	174,689	247	197,260	TWENTYNINE PALMS	215	94,090	304	106,595
ROLLING HILLS	29	#	40	282 #	VERNON	249	61,767	1,039	403,420
ROLLING HILLS ESTATES	323	97,692	442	106,486	VILLA PARK	75	12,319	131	13,663
ROSS	41	1,790	83	2,776	WALNUT	556	116,121	985	159,014
SAN ANSELMO	378	83,296	606	93,015	WASCO	157	85,429	215	103,764
SAN JACINTO	404	168,570	599	193,050	WATERFORD	74	24,578	97	35,657
SAN JOAQUIN	21	6,991	29	27,246	WEED	87	76,225	120	76,834
SAN JUAN BAUTISTA	146	10,590	171	13,610	WESTLAKE VILLAGE	395	229,263	705	284,457
SAN MARINO	217	27,141	334	34,112	WESTMORLAND	16	#	19	14,780 #
SAN PABLO	324	137,184	440	152,982	WHEATLAND	38	11,146	47	14,172
SAND CITY	67	181,919	137	201,594	WILDOMAR	344	107,762	455	116,696
SANGER	252	129,332	369	155,879	WILLIAMS	74	47,633	100	53,216
SANTA PAULA	290	141,418	496	185,257	WILLITS	202	117,733	297	137,494
SARATOGA	379	73,120	579	91,310	WILLOWS	119	75,972	177	100,754
SAUSALITO	476	114,338	791	139,694	WINTERS	98	30,795	140	34,694
SCOTTS VALLEY	334	138,611	525	169,272	WOODLAKE	69	13,598	93	26,476
SEBASTOPOL	399	110,982	576	126,645	WOODSIDE	117	36,120	195	43,122
SHASTA LAKE	113	21,749	188	38,179	YOUNTVILLE	75	68,764	138	79,879
SIERRA MADRE	239	20,039	330	23,636	YREKA	248	120,039	383	139,067

# 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 self-assessed taxable sales by the population estimates of the State Department of Finance for July 1. The populations used were 37,309,382 for 2010 and 37,570,307 for 2011.

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

Notes concerning permits:

A sales tax permit is required for each place of business operated by all manufacturers, wholesalers, and retailers of tangible personal property except those dealing solely in nontaxable commodities. Permits are tabulated twice a year: as of January 1 and July 1.

### Table 3 to Table 5 Conversion Chart

<u>NAICS</u>	<u>Table 3</u>	<u>Table 5</u>
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. and Supplies
4442	Lawn and Garden Equip. and Supplies Stores	Bldg. Matrl. and Garden Equip. and Supplies
44511	Supermarkets and Other Grocery Stores	Food and Beverage Stores
44512	Convenience Stores	Food and Beverage Stores
4452	Specialty Food Stores	Food and Beverage Stores
4453	Beer, Wine, and Liquor Stores	Food and Beverage Stores
44611	Pharmacies and Drug Stores	Other Retail Group
44612-44619	Health and Personal Care Stores	Other Retail Group
447	Gasoline Stations	Gasoline Stations
44811	Men's Clothing Stores	Clothing and Clothing Accessories Stores
44812	Women's Clothing Stores	Clothing and Clothing Accessories Stores
44813-44819	Family Clothing Stores, Accessories, and Others	Clothing and Clothing Accessories Stores
4482	Shoe Stores	Clothing and Clothing Accessories Stores
4483	Jewelry, Luggage, and Leather Goods Stores	Clothing and Clothing Accessories Stores
45111	Sporting Goods Stores	Other Retail Group
45112-45114	Hobby, Toy and Musical Instrument Stores	Other Retail Group
4512	Book, 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