

Colorado Department of Revenue
State Sales Tax Return Data by Industry
April 2018

NAICS ¹	Industry ¹	# of Returns	Gross Sales	Retail Sales	State Net Taxable Sales	State Sales Tax
11	Agriculture, Forestry, Fishing and Hunting	365	\$31,880,000	\$21,973,000	\$8,067,000	\$228,000
21	Mining, Quarrying, and Oil and Gas Extraction	1,563	\$481,415,000	\$302,921,000	\$180,152,000	\$5,081,000
22	Utilities	1,649	\$669,805,000	\$575,583,000	\$189,897,000	\$5,345,000
23	Construction	7,967	\$459,069,000	\$394,396,000	\$153,486,000	\$4,576,000
31-33	Manufacturing	20,556	\$2,012,095,000	\$1,231,481,000	\$376,140,000	\$10,609,000
42	Wholesale Trade	15,956	\$2,982,816,000	\$1,067,113,000	\$487,257,000	\$13,822,000
441	Motor Vehicle and Parts Dealers	4,866	\$1,970,735,000	\$1,667,755,000	\$1,027,711,000	\$28,869,000
442	Furniture and Home Furnishings Stores	3,768	\$270,251,000	\$251,445,000	\$205,019,000	\$5,872,000
443	Electronics and Appliance Stores	3,644	\$305,088,000	\$198,453,000	\$158,265,000	\$4,453,000
444	Building Material and Garden Equipment and Supplies Dealers	3,860	\$704,956,000	\$646,155,000	\$574,129,000	\$16,347,000
445	Food and Beverage Stores	5,538	\$1,408,259,000	\$1,375,244,000	\$465,429,000	\$13,055,000
446	Health and Personal Care Stores	5,004	\$392,603,000	\$382,673,000	\$124,362,000	\$3,523,000
447	Gasoline Stations	1,246	\$381,648,000	\$375,225,000	\$74,986,000	\$2,108,000
448	Clothing and Clothing Accessories Stores	4,616	\$278,049,000	\$270,376,000	\$255,353,000	\$7,165,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,906	\$212,865,000	\$201,113,000	\$156,060,000	\$4,396,000
452	General Merchandise Stores	1,112	\$1,081,548,000	\$1,053,368,000	\$597,225,000	\$16,748,000
453	Miscellaneous Store Retailers	16,857	\$552,690,000	\$450,566,000	\$272,485,000	\$7,670,000
454	Nonstore Retailers	15,212	\$289,303,000	\$215,201,000	\$153,178,000	\$4,329,000
48-49	Transportation and Warehousing	599	\$93,785,000	\$68,797,000	\$21,446,000	\$615,000
51	Information	31,902	\$414,368,000	\$354,680,000	\$291,387,000	\$8,173,000
52	Finance and Insurance	5,952	\$241,660,000	\$223,324,000	\$47,252,000	\$1,325,000
53	Real Estate and Rental and Leasing	19,709	\$416,627,000	\$373,614,000	\$287,714,000	\$8,084,000
54	Professional, Scientific, and Technical Services	9,815	\$586,406,000	\$399,332,000	\$108,157,000	\$3,049,000
56	Administrative and Support and Waste Management and Remediation Services	4,795	\$179,514,000	\$139,113,000	\$35,352,000	\$999,000
61	Educational Services	546	\$24,330,000	\$22,540,000	\$5,519,000	\$156,000
62	Health Care and Social Assistance	1,299	\$568,126,000	\$425,590,000	\$10,249,000	\$307,000
71	Arts, Entertainment, and Recreation	1,256	\$106,270,000	\$104,257,000	\$37,874,000	\$1,134,000
721	Accommodation	2,944	\$325,824,000	\$323,878,000	\$287,160,000	\$8,093,000
722	Food Services and Drinking Places	14,340	\$1,109,142,000	\$1,094,500,000	\$1,053,011,000	\$29,576,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	7,883	\$456,417,000	\$402,079,000	\$167,556,000	\$4,730,000
92	Public Administration	127	\$23,013,000	\$22,628,000	\$7,339,000	\$206,000
Total ²		217,852	\$19,030,558,000	\$14,635,371,000	\$7,819,218,000	\$220,645,000

Source: Colorado Retail Sales Tax Return (DR 0100)

Notes: All tax filing data is subject to change. This table represents a snapshot of the tax returns at the time the data was retrieved. This table includes returns that reported zero sales.

NR = Not releasable due to taxpayer confidentiality requirements. Total includes NR data. Per §39-21-113(4), C.R.S., data derived from taxpayer returns is aggregated in order to protect the confidentiality of individual taxpayers. It is the Department's practice to release aggregated data only when there are at least three taxpayers in a given category and none of them represents more than 80% of the total.

¹ These industries are defined in the North American Industry Classification System (NAICS). The Department determines a taxpayer's NAICS based on information provided by the taxpayer.

² May not sum to total due to rounding.

Prepared by: Office of Research and Analysis,dor_ora@state.co.us

Date retrieved: 9/11/2019

Publish date: September 2019