

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

| NAICS ¹ | Industry ¹ | # of Returns | Gross Sales | Retail Sales | State Net Taxable Sales | State Sales Tax |
|---------------------------|---|----------------|-------------------------|-------------------------|-------------------------|----------------------|
| 11 | Agriculture, Forestry, Fishing and Hunting | 384 | \$21,430,000 | \$16,125,000 | \$4,289,000 | \$121,000 |
| 21 | Mining, Quarrying, and Oil and Gas Extraction | 1,677 | \$543,741,000 | \$328,265,000 | \$157,292,000 | \$4,433,000 |
| 22 | Utilities | 1,689 | \$684,217,000 | \$598,464,000 | \$199,632,000 | \$5,605,000 |
| 23 | Construction | 8,766 | \$501,779,000 | \$441,358,000 | \$184,168,000 | \$5,439,000 |
| 31-33 | Manufacturing | 22,562 | \$2,062,146,000 | \$1,069,384,000 | \$386,434,000 | \$10,903,000 |
| 42 | Wholesale Trade | 17,105 | \$3,107,628,000 | \$1,039,487,000 | \$514,165,000 | \$14,570,000 |
| 441 | Motor Vehicle and Parts Dealers | 4,887 | \$2,001,071,000 | \$1,684,434,000 | \$1,075,850,000 | \$30,224,000 |
| 442 | Furniture and Home Furnishings Stores | 4,527 | \$303,992,000 | \$282,379,000 | \$233,962,000 | \$6,670,000 |
| 443 | Electronics and Appliance Stores | 3,681 | \$407,537,000 | \$264,698,000 | \$221,459,000 | \$6,216,000 |
| 444 | Building Material and Garden Equipment and Supplies Dealers | 4,261 | \$633,777,000 | \$573,047,000 | \$498,640,000 | \$14,066,000 |
| 445 | Food and Beverage Stores | 5,687 | \$1,502,553,000 | \$1,465,567,000 | \$500,136,000 | \$14,030,000 |
| 446 | Health and Personal Care Stores | 5,123 | \$401,400,000 | \$390,742,000 | \$128,158,000 | \$3,608,000 |
| 447 | Gasoline Stations | 1,250 | \$384,323,000 | \$377,422,000 | \$74,728,000 | \$2,103,000 |
| 448 | Clothing and Clothing Accessories Stores | 5,515 | \$340,505,000 | \$332,432,000 | \$314,336,000 | \$8,831,000 |
| 451 | Sporting Goods, Hobby, Musical Instrument, and Book Stores | 3,326 | \$244,820,000 | \$233,250,000 | \$198,988,000 | \$5,613,000 |
| 452 | General Merchandise Stores | 1,471 | \$1,301,079,000 | \$1,270,950,000 | \$771,198,000 | \$21,621,000 |
| 453 | Miscellaneous Store Retailers | 18,776 | \$566,851,000 | \$443,110,000 | \$295,980,000 | \$8,359,000 |
| 454 | Nonstore Retailers | 16,736 | \$384,230,000 | \$311,899,000 | \$246,300,000 | \$6,940,000 |
| 48-49 | Transportation and Warehousing | 673 | \$93,796,000 | \$68,470,000 | \$21,634,000 | \$613,000 |
| 51 | Information | 32,261 | \$406,493,000 | \$367,054,000 | \$280,622,000 | \$7,872,000 |
| 52 | Finance and Insurance | 5,882 | \$246,925,000 | \$231,122,000 | \$47,941,000 | \$1,345,000 |
| 53 | Real Estate and Rental and Leasing | 20,214 | \$411,742,000 | \$377,255,000 | \$297,798,000 | \$8,379,000 |
| 54 | Professional, Scientific, and Technical Services | 10,768 | \$542,743,000 | \$394,493,000 | \$114,825,000 | \$3,266,000 |
| 56 | Administrative and Support and Waste Management and Remediation Services | 5,043 | \$194,302,000 | \$141,579,000 | \$35,535,000 | \$1,004,000 |
| 61 | Educational Services | 465 | \$24,145,000 | \$21,829,000 | \$5,371,000 | \$151,000 |
| 62 | Health Care and Social Assistance | 1,353 | \$570,272,000 | \$433,863,000 | \$9,929,000 | \$293,000 |
| 71 | Arts, Entertainment, and Recreation | 1,382 | \$96,246,000 | \$91,498,000 | \$36,064,000 | \$1,074,000 |
| 721 | Accommodation | 2,974 | \$290,507,000 | \$288,044,000 | \$253,250,000 | \$7,141,000 |
| 722 | Food Services and Drinking Places | 14,250 | \$1,017,222,000 | \$1,002,085,000 | \$965,119,000 | \$27,103,000 |
| 55; 81 | Management of Companies and Enterprises; Other Services (except Public Administration) | 8,200 | \$521,441,000 | \$467,824,000 | \$204,895,000 | \$5,781,000 |
| 92 | Public Administration | 134 | \$20,482,000 | \$20,261,000 | \$7,959,000 | \$223,000 |
| Total ² | | 231,022 | \$19,829,394,000 | \$15,028,390,000 | \$8,286,657,000 | \$233,596,000 |

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.

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