

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
September 2020**

NAICS ¹	Industry ¹	# of Retailers ²	# of Returns ³	Gross Sales	Retail Sales	State Net Taxable Sales
11	Agriculture, Forestry, Fishing and Hunting	482	1,660	\$60,864,000	\$47,423,000	\$12,200,000
21	Mining, Quarrying, and Oil and Gas Extraction	356	1,386	\$411,790,000	\$238,130,000	\$78,379,000
22	Utilities	205	2,201	\$694,067,000	\$621,944,000	\$201,355,000
23	Construction	2,537	10,603	\$755,044,000	\$623,634,000	\$207,694,000
31-33	Manufacturing	7,516	76,712	\$2,775,777,000	\$1,452,762,000	\$468,291,000
42	Wholesale Trade	4,674	76,664	\$5,260,778,000	\$1,843,965,000	\$641,076,000
441	Motor Vehicle and Parts Dealers	2,159	11,333	\$2,366,813,000	\$2,023,043,000	\$1,270,176,000
442	Furniture and Home Furnishings Stores	1,327	11,480	\$358,945,000	\$341,486,000	\$272,868,000
443	Electronics and Appliance Stores	874	8,475	\$417,413,000	\$241,469,000	\$182,547,000
444	Building Material and Garden Equipment and Supplies Dealers	1,135	10,668	\$902,989,000	\$823,321,000	\$704,689,000
445	Food and Beverage Stores	3,132	6,807	\$1,700,221,000	\$1,666,708,000	\$584,159,000
446	Health and Personal Care Stores	2,455	23,536	\$702,244,000	\$672,605,000	\$160,067,000
447	Gasoline Stations	548	1,329	\$361,286,000	\$358,917,000	\$92,449,000
448	Clothing and Clothing Accessories Stores	2,556	31,203	\$356,322,000	\$343,280,000	\$313,005,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,165	19,153	\$330,715,000	\$308,978,000	\$240,773,000
452	General Merchandise Stores	790	8,874	\$1,332,698,000	\$1,301,637,000	\$726,780,000
453	Miscellaneous Store Retailers	7,021	42,595	\$965,839,000	\$719,318,000	\$397,360,000
454	Nonstore Retailers	2,890	97,478	\$955,620,000	\$879,666,000	\$748,382,000
48-49	Transportation and Warehousing	398	1,438	\$244,884,000	\$125,861,000	\$33,790,000
51	Information	1,532	43,862	\$478,960,000	\$406,508,000	\$226,694,000
52	Finance and Insurance	340	5,485	\$252,267,000	\$225,858,000	\$44,954,000
53	Real Estate and Rental and Leasing	2,558	19,685	\$619,765,000	\$469,914,000	\$330,102,000
54	Professional, Scientific, and Technical Services	4,875	26,018	\$1,484,700,000	\$1,007,207,000	\$167,002,000
56	Administrative and Support and Waste Management and Remediation Services	1,321	10,615	\$411,147,000	\$338,712,000	\$61,048,000
61	Educational Services	563	3,230	\$47,417,000	\$40,485,000	\$7,956,000
62	Health Care and Social Assistance	1,587	3,578	\$1,695,482,000	\$1,605,585,000	\$27,415,000
71	Arts, Entertainment, and Recreation	1,805	3,991	\$144,342,000	\$140,861,000	\$49,695,000
721	Accommodation	2,776	4,517	\$401,996,000	\$398,260,000	\$335,229,000
722	Food Services and Drinking Places	9,393	13,765	\$1,125,360,000	\$1,098,996,000	\$1,055,523,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	8,330	19,569	\$825,827,000	\$773,857,000	\$287,409,000
92	Public Administration	140	426	\$52,228,000	\$50,925,000	\$12,176,000
Total ⁴		77,630	598,336	\$28,493,801,000	\$21,191,314,000	\$9,941,246,000

Source: State Sales Tax Return (DR 0100)

Note: This table represents a snapshot of the tax returns at the time the data was retrieved.

NR - Not releasable due to taxpayer confidentiality requirements. Total includes NR data.

¹ These industries are defined in the North American Industry Classification System (NAICS). Industry categories are reported to the Department of Revenue by the taxpayer, and they are not generally audited.

² Number of Retailers represents the number filing at least one non-zero return in the filing month. Because retailers may file under multiple NAICS, the sum of industry Number of Retailers values will exceed the Number of Retailers provided in the total.

³ Number of Returns does not include returns that reported zero sales.

⁴ Dollar values may not sum to total due to rounding.

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Data extracted: November 18, 2020

Published date: November 2020