

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
October 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	202	1,018	\$35,067,000	\$32,170,000	\$8,462,000
21	Mining, Quarrying, and Oil and Gas Extraction	307	1,356	\$404,375,000	\$235,169,000	\$83,570,000
22	Utilities	149	1,815	\$618,635,000	\$558,969,000	\$196,131,000
23	Construction	1,785	9,353	\$569,454,000	\$477,875,000	\$197,712,000
31-33	Manufacturing	5,074	71,932	\$2,530,622,000	\$1,468,638,000	\$459,926,000
42	Wholesale Trade	3,467	71,238	\$4,036,749,000	\$1,457,862,000	\$624,868,000
441	Motor Vehicle and Parts Dealers	1,745	10,264	\$2,356,646,000	\$2,004,230,000	\$1,276,136,000
442	Furniture and Home Furnishings Stores	974	10,950	\$325,153,000	\$306,402,000	\$260,649,000
443	Electronics and Appliance Stores	564	7,667	\$437,917,000	\$235,802,000	\$184,842,000
444	Building Material and Garden Equipment and Supplies Dealers	937	9,870	\$838,965,000	\$773,142,000	\$705,976,000
445	Food and Beverage Stores	2,671	5,947	\$1,628,317,000	\$1,603,944,000	\$570,427,000
446	Health and Personal Care Stores	1,303	20,593	\$545,015,000	\$532,261,000	\$155,104,000
447	Gasoline Stations	521	1,333	\$348,902,000	\$346,160,000	\$89,265,000
448	Clothing and Clothing Accessories Stores	1,524	29,558	\$350,373,000	\$339,722,000	\$321,519,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,244	16,913	\$250,418,000	\$237,271,000	\$201,834,000
452	General Merchandise Stores	456	9,439	\$1,393,700,000	\$1,364,196,000	\$783,784,000
453	Miscellaneous Store Retailers	3,790	37,651	\$764,902,000	\$587,034,000	\$356,882,000
454	Nonstore Retailers	1,940	94,958	\$1,012,756,000	\$948,831,000	\$820,498,000
48-49	Transportation and Warehousing	241	1,487	\$118,649,000	\$89,906,000	\$33,700,000
51	Information	1,005	42,075	\$416,542,000	\$342,085,000	\$238,614,000
52	Finance and Insurance	253	5,199	\$255,953,000	\$239,724,000	\$47,238,000
53	Real Estate and Rental and Leasing	1,321	18,109	\$447,650,000	\$411,403,000	\$319,683,000
54	Professional, Scientific, and Technical Services	2,329	21,464	\$828,918,000	\$470,543,000	\$148,671,000
56	Administrative and Support and Waste Management and Remediation Services	800	8,970	\$346,056,000	\$295,108,000	\$110,038,000
61	Educational Services	194	2,550	\$24,008,000	\$18,725,000	\$6,132,000
62	Health Care and Social Assistance	383	1,952	\$1,392,818,000	\$1,324,760,000	\$9,684,000
71	Arts, Entertainment, and Recreation	684	2,438	\$95,312,000	\$92,583,000	\$39,433,000
721	Accommodation	1,616	3,220	\$324,746,000	\$321,662,000	\$267,138,000
722	Food Services and Drinking Places	8,124	12,128	\$1,050,867,000	\$1,026,811,000	\$984,830,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,659	13,353	\$569,890,000	\$529,329,000	\$229,780,000
92	Public Administration	63	235	\$22,672,000	\$22,422,000	\$8,772,000
Total ⁴		48,622	545,035	\$24,342,044,000	\$18,694,740,000	\$9,741,296,000

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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