

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
November 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	177	910	\$26,172,000	\$23,929,000	\$5,595,000
21	Mining, Quarrying, and Oil and Gas Extraction	312	1,316	\$369,571,000	\$208,326,000	\$79,823,000
22	Utilities	150	1,808	\$647,032,000	\$573,673,000	\$191,316,000
23	Construction	1,792	8,909	\$500,594,000	\$428,996,000	\$168,617,000
31-33	Manufacturing	5,112	76,722	\$2,146,087,000	\$1,207,669,000	\$397,918,000
42	Wholesale Trade	3,484	75,041	\$3,287,546,000	\$1,295,408,000	\$575,744,000
441	Motor Vehicle and Parts Dealers	1,739	10,494	\$2,044,520,000	\$1,733,303,000	\$1,093,485,000
442	Furniture and Home Furnishings Stores	957	11,998	\$335,056,000	\$315,924,000	\$275,178,000
443	Electronics and Appliance Stores	576	8,599	\$443,289,000	\$275,676,000	\$224,559,000
444	Building Material and Garden Equipment and Supplies Dealers	923	9,520	\$747,314,000	\$690,664,000	\$629,512,000
445	Food and Beverage Stores	2,667	6,257	\$1,564,495,000	\$1,548,125,000	\$548,536,000
446	Health and Personal Care Stores	1,340	22,098	\$512,682,000	\$499,729,000	\$157,360,000
447	Gasoline Stations	520	1,321	\$299,155,000	\$296,916,000	\$78,577,000
448	Clothing and Clothing Accessories Stores	1,544	32,364	\$336,401,000	\$326,465,000	\$308,242,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,248	19,044	\$286,039,000	\$271,323,000	\$236,510,000
452	General Merchandise Stores	452	8,964	\$1,430,628,000	\$1,400,064,000	\$811,905,000
453	Miscellaneous Store Retailers	3,778	40,494	\$694,911,000	\$533,248,000	\$320,506,000
454	Nonstore Retailers	1,986	104,027	\$1,136,385,000	\$1,066,638,000	\$959,390,000
48-49	Transportation and Warehousing	250	1,459	\$126,753,000	\$107,902,000	\$32,433,000
51	Information	994	42,160	\$430,434,000	\$348,498,000	\$265,970,000
52	Finance and Insurance	253	5,329	\$276,953,000	\$262,313,000	\$43,714,000
53	Real Estate and Rental and Leasing	1,311	18,462	\$387,731,000	\$362,782,000	\$274,392,000
54	Professional, Scientific, and Technical Services	2,325	22,332	\$820,636,000	\$485,390,000	\$153,601,000
56	Administrative and Support and Waste Management and Remediation Services	787	9,694	\$275,661,000	\$233,710,000	\$89,648,000
61	Educational Services	189	2,757	\$27,670,000	\$23,713,000	\$4,608,000
62	Health Care and Social Assistance	384	2,056	\$1,358,881,000	\$1,291,107,000	\$8,526,000
71	Arts, Entertainment, and Recreation	662	2,758	\$73,351,000	\$70,478,000	\$29,682,000
721	Accommodation	1,525	3,085	\$225,024,000	\$223,016,000	\$177,807,000
722	Food Services and Drinking Places	8,053	12,152	\$830,141,000	\$802,023,000	\$514,371,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,671	13,403	\$510,869,000	\$470,357,000	\$198,996,000
92	Public Administration	64	213	\$19,550,000	\$19,506,000	\$7,497,000
Total ⁴		48,508	575,746	\$22,171,532,000	\$17,396,870,000	\$8,864,016,000

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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