

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
December 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	599	1,535	\$229,249,000	\$90,580,000	\$7,834,000
21	Mining, Quarrying, and Oil and Gas Extraction	384	1,426	\$576,149,000	\$296,869,000	\$69,728,000
22	Utilities	251	2,171	\$1,582,803,000	\$854,463,000	\$218,871,000
23	Construction	2,701	10,748	\$997,559,000	\$847,729,000	\$191,651,000
31-33	Manufacturing	8,695	90,746	\$5,398,875,000	\$2,943,261,000	\$473,345,000
42	Wholesale Trade	5,797	87,503	\$12,241,946,000	\$3,365,959,000	\$684,485,000
441	Motor Vehicle and Parts Dealers	2,210	11,410	\$2,380,919,000	\$2,009,584,000	\$1,241,875,000
442	Furniture and Home Furnishings Stores	1,422	13,010	\$379,537,000	\$345,167,000	\$280,002,000
443	Electronics and Appliance Stores	907	9,552	\$590,461,000	\$370,740,000	\$260,529,000
444	Building Material and Garden Equipment and Supplies Dealers	1,178	10,298	\$762,080,000	\$688,304,000	\$589,156,000
445	Food and Beverage Stores	3,217	8,382	\$2,669,663,000	\$2,629,805,000	\$847,152,000
446	Health and Personal Care Stores	2,919	26,759	\$1,181,198,000	\$856,034,000	\$201,188,000
447	Gasoline Stations	545	1,355	\$321,260,000	\$318,679,000	\$503,948,000
448	Clothing and Clothing Accessories Stores	2,983	37,930	\$571,009,000	\$554,432,000	\$303,948,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,477	23,568	\$497,193,000	\$472,565,000	\$388,767,000
452	General Merchandise Stores	931	10,706	\$1,764,858,000	\$1,714,587,000	\$1,070,180,000
453	Miscellaneous Store Retailers	7,905	50,069	\$1,571,153,000	\$1,032,612,000	\$416,703,000
454	Nonstore Retailers	3,474	114,675	\$1,458,040,000	\$1,380,197,000	\$1,167,512,000
48-49	Transportation and Warehousing	440	1,643	\$306,359,000	\$178,945,000	\$39,984,000
51	Information	1,738	47,458	\$666,503,000	\$526,152,000	\$278,314,000
52	Finance and Insurance	361	5,608	\$498,614,000	\$439,315,000	\$51,816,000
53	Real Estate and Rental and Leasing	2,519	20,304	\$681,157,000	\$500,413,000	\$330,121,000
54	Professional, Scientific, and Technical Services	5,644	29,656	\$2,435,334,000	\$1,893,960,000	\$230,831,000
56	Administrative and Support and Waste Management and Remediation Services	1,364	11,511	\$654,912,000	\$480,747,000	\$113,620,000
61	Educational Services	695	3,756	\$88,971,000	\$69,164,000	\$6,397,000
62	Health Care and Social Assistance	1,848	4,167	\$1,725,019,000	\$1,637,285,000	\$15,791,000
71	Arts, Entertainment, and Recreation	2,190	4,575	\$165,057,000	\$157,090,000	\$48,206,000
721	Accommodation	2,647	4,307	\$353,300,000	\$348,576,000	\$289,749,000
722	Food Services and Drinking Places	9,089	13,741	\$976,409,000	\$893,344,000	\$549,866,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	9,097	21,220	\$910,931,000	\$832,310,000	\$278,608,000
92	Public Administration	158	488	\$70,582,000	\$69,293,000	\$9,070,000
Total ⁴		85,496	680,277	\$44,707,099,000	\$28,798,162,000	\$10,937,960,000

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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