

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
January 2021**

NAICS ¹	Industry ¹	Number of Retailers ²	Number of Returns ³	Gross Sales	Retail Sales	State Net Taxable Sales
11	Agriculture, Forestry, Fishing and Hunting	144	606	\$18,451,000	\$16,690,000	\$3,901,000
21	Mining, Quarrying, and Oil and Gas Extraction	304	1,304	\$352,942,000	\$178,759,000	\$67,624,000
22	Utilities	154	1,860	\$838,834,000	\$745,783,000	\$217,528,000
23	Construction	1,780	8,823	\$470,973,000	\$381,414,000	\$151,961,000
31-33	Manufacturing	5,170	74,557	\$2,029,192,000	\$1,078,393,000	\$375,850,000
42	Wholesale Trade	3,545	75,136	\$3,360,990,000	\$1,299,779,000	\$533,507,000
441	Motor Vehicle and Parts Dealers	1,741	10,233	\$2,098,600,000	\$1,764,200,000	\$1,118,788,000
442	Furniture and Home Furnishings Stores	959	11,541	\$300,940,000	\$285,425,000	\$245,402,000
443	Electronics and Appliance Stores	574	8,030	\$466,198,000	\$233,253,000	\$186,799,000
444	Building Material and Garden Equipment and Supplies Dealers	902	9,101	\$705,081,000	\$643,409,000	\$588,778,000
445	Food and Beverage Stores	2,657	6,027	\$1,525,911,000	\$1,511,563,000	\$511,125,000
446	Health and Personal Care Stores	1,344	21,955	\$520,663,000	\$508,583,000	\$153,217,000
447	Gasoline Stations	514	1,394	\$327,234,000	\$318,300,000	\$88,522,000
448	Clothing and Clothing Accessories Stores	1,548	30,260	\$287,673,000	\$277,707,000	\$252,728,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,270	19,063	\$286,048,000	\$272,912,000	\$235,104,000
452	General Merchandise Stores	450	8,811	\$1,368,126,000	\$1,338,924,000	\$705,589,000
453	Miscellaneous Store Retailers	3,772	40,897	\$682,219,000	\$506,600,000	\$322,262,000
454	Nonstore Retailers	2,069	101,770	\$1,031,846,000	\$971,999,000	\$820,007,000
48-49	Transportation and Warehousing	251	1,387	\$116,910,000	\$86,547,000	\$37,663,000
51	Information	1,004	44,322	\$408,675,000	\$338,627,000	\$246,772,000
52	Finance and Insurance	246	5,107	\$389,549,000	\$370,028,000	\$47,629,000
53	Real Estate and Rental and Leasing	1,366	18,523	\$461,883,000	\$412,666,000	\$322,480,000
54	Professional, Scientific, and Technical Services	2,319	21,773	\$774,009,000	\$451,010,000	\$147,217,000
56	Administrative and Support and Waste Management and Remediation Services	754	9,812	\$314,918,000	\$267,120,000	\$98,178,000
61	Educational Services	197	2,873	\$36,817,000	\$33,401,000	\$6,489,000
62	Health Care and Social Assistance	387	1,876	\$1,200,624,000	\$1,133,952,000	\$9,605,000
71	Arts, Entertainment, and Recreation	642	2,434	\$115,344,000	\$112,888,000	\$40,692,000
721	Accommodation	1,554	3,122	\$324,623,000	\$319,578,000	\$271,670,000
722	Food Services and Drinking Places	7,995	12,030	\$978,626,000	\$953,618,000	\$565,522,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,680	13,592	\$496,675,000	\$453,685,000	\$185,046,000
92	Public Administration	61	296	\$22,393,000	\$20,932,000	\$7,356,000
Total ⁴		48,586	568,515	\$22,312,971,000	\$17,287,748,000	\$8,565,011,000

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. As retailers may file under multiple NAICS, the sum of Number of Retailers values across industries will exceed the total Number of Retailers presented because the total shows the distinct Number of Retailers for the state.

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

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

Prepared by: Office of Research and Analysis, Colorado Department of Revenue | dor_ora@state.co.us

Data extracted: March 17, 2021

Publish date: March 2021