

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
February 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 | 150 | 649 | \$18,164,000 | NR | \$3,726,000 |
| 21 | Mining, Quarrying, and Oil and Gas Extraction | 309 | 1,258 | \$372,079,000 | \$174,759,000 | \$60,164,000 |
| 22 | Utilities | 153 | 1,865 | \$948,246,000 | \$681,251,000 | \$200,684,000 |
| 23 | Construction | 1,784 | 9,005 | \$1,016,260,000 | \$378,331,000 | \$150,624,000 |
| 31-33 | Manufacturing | 5,236 | 75,670 | \$2,066,575,000 | \$1,063,962,000 | \$359,574,000 |
| 42 | Wholesale Trade | 3,580 | 75,618 | \$3,281,288,000 | \$1,279,785,000 | \$536,089,000 |
| 441 | Motor Vehicle and Parts Dealers | 1,754 | 10,257 | \$2,058,332,000 | \$1,755,566,000 | \$1,127,289,000 |
| 442 | Furniture and Home Furnishings Stores | 965 | 11,308 | \$282,614,000 | \$267,880,000 | \$230,406,000 |
| 443 | Electronics and Appliance Stores | 577 | 7,656 | \$367,310,000 | \$194,369,000 | \$156,178,000 |
| 444 | Building Material and Garden Equipment and Supplies Dealers | 883 | 8,959 | \$669,336,000 | \$602,036,000 | \$546,008,000 |
| 445 | Food and Beverage Stores | 2,676 | 6,255 | \$1,525,368,000 | \$1,511,840,000 | \$515,629,000 |
| 446 | Health and Personal Care Stores | 1,342 | 21,590 | \$483,364,000 | \$471,307,000 | \$142,089,000 |
| 447 | Gasoline Stations | 507 | 1,288 | \$303,053,000 | \$295,542,000 | \$76,365,000 |
| 448 | Clothing and Clothing Accessories Stores | 1,573 | 30,835 | \$294,591,000 | \$283,809,000 | \$261,226,000 |
| 451 | Sporting Goods, Hobby, Musical Instrument, and Book Stores | 1,278 | 18,380 | \$270,542,000 | \$258,065,000 | \$221,085,000 |
| 452 | General Merchandise Stores | 461 | 9,040 | \$1,204,682,000 | \$1,180,689,000 | \$638,225,000 |
| 453 | Miscellaneous Store Retailers | 3,819 | 40,353 | \$718,034,000 | \$496,870,000 | \$314,817,000 |
| 454 | Nonstore Retailers | 2,090 | 102,513 | \$870,894,000 | \$805,038,000 | \$718,757,000 |
| 48-49 | Transportation and Warehousing | 250 | 1,332 | \$115,099,000 | \$87,317,000 | \$39,328,000 |
| 51 | Information | 1,030 | 44,073 | \$390,603,000 | \$321,668,000 | \$230,310,000 |
| 52 | Finance and Insurance | 245 | 5,145 | \$431,535,000 | NR | \$42,900,000 |
| 53 | Real Estate and Rental and Leasing | 1,389 | 18,573 | \$438,744,000 | \$411,407,000 | \$326,131,000 |
| 54 | Professional, Scientific, and Technical Services | 2,350 | 22,193 | \$800,215,000 | \$473,629,000 | \$151,123,000 |
| 56 | Administrative and Support and Waste Management and Remediation Services | 767 | 9,834 | \$304,869,000 | \$258,524,000 | \$90,250,000 |
| 61 | Educational Services | 202 | 2,943 | \$28,244,000 | \$24,665,000 | \$4,603,000 |
| 62 | Health Care and Social Assistance | 387 | 1,870 | \$1,164,611,000 | \$1,095,958,000 | \$9,072,000 |
| 71 | Arts, Entertainment, and Recreation | 662 | 2,372 | \$112,003,000 | \$109,723,000 | \$44,173,000 |
| 721 | Accommodation | 1,545 | 3,149 | \$355,482,000 | \$350,020,000 | \$300,347,000 |
| 722 | Food Services and Drinking Places | 8,137 | 12,153 | \$973,346,000 | \$943,338,000 | \$572,397,000 |
| 55; 81 | Management of Companies and Enterprises; Other Services (except Public Administration) | 3,736 | 13,508 | \$477,375,000 | \$438,276,000 | \$191,797,000 |
| 92 | Public Administration | 62 | 263 | \$21,332,000 | \$21,074,000 | \$7,522,000 |
| Total ⁴ | | 49,098 | 569,907 | \$22,364,192,000 | \$16,666,413,000 | \$8,268,890,000 |

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.

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