

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

NAICS <sup>1</sup>	Industry <sup>1</sup>	Number of Retailers <sup>2</sup>	Number of Returns <sup>3</sup>	Gross Sales	Retail Sales	State Net Taxable Sales
11	Agriculture, Forestry, Fishing and Hunting	410	1,642	\$56,351,000	\$42,255,000	\$7,096,000
21	Mining, Quarrying, and Oil and Gas Extraction	346	1,379	\$449,570,000	\$253,923,000	\$81,488,000
22	Utilities	209	2,139	\$959,933,000	\$800,272,000	\$249,459,000
23	Construction	2,539	10,786	\$709,947,000	\$553,591,000	\$186,696,000
31-33	Manufacturing	7,692	88,004	\$3,028,567,000	\$1,576,324,000	\$466,155,000
42	Wholesale Trade	4,855	87,001	\$4,920,962,000	\$1,816,927,000	\$679,969,000
441	Motor Vehicle and Parts Dealers	2,159	12,363	\$2,635,387,000	\$2,232,798,000	\$1,425,558,000
442	Furniture and Home Furnishings Stores	1,325	12,705	\$329,131,000	\$311,901,000	\$263,741,000
443	Electronics and Appliance Stores	833	8,821	\$495,082,000	\$262,102,000	\$204,647,000
444	Building Material and Garden Equipment and Supplies Dealers	1,123	11,146	\$862,897,000	\$771,034,000	\$682,136,000
445	Food and Beverage Stores	3,125	7,482	\$1,699,327,000	\$1,674,291,000	\$569,585,000
446	Health and Personal Care Stores	2,472	26,422	\$736,969,000	\$706,581,000	\$177,909,000
447	Gasoline Stations	530	1,315	\$395,738,000	\$381,765,000	\$90,735,000
448	Clothing and Clothing Accessories Stores	2,592	34,909	\$417,009,000	\$403,490,000	\$367,848,000
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,172	22,468	\$399,038,000	\$376,967,000	\$303,681,000
452	General Merchandise Stores	826	9,717	\$1,478,749,000	\$1,447,890,000	\$808,382,000
453	Miscellaneous Store Retailers	6,859	48,714	\$1,089,215,000	\$727,958,000	\$409,357,000
454	Nonstore Retailers	3,144	116,792	\$1,257,355,000	\$1,041,593,000	\$891,325,000
48-49	Transportation and Warehousing	418	1,596	\$300,326,000	\$129,925,000	\$43,436,000
51	Information	1,561	47,799	\$582,509,000	\$423,171,000	\$261,058,000
52	Finance and Insurance	319	5,555	\$441,307,000	\$415,380,000	\$49,763,000
53	Real Estate and Rental and Leasing	2,427	20,013	\$678,678,000	\$527,718,000	\$388,316,000
54	Professional, Scientific, and Technical Services	4,811	27,944	\$1,462,795,000	\$1,012,592,000	\$196,149,000
56	Administrative and Support and Waste Management and Remediation Services	1,235	11,133	\$557,972,000	\$396,440,000	\$119,117,000
61	Educational Services	562	3,892	\$59,943,000	\$55,605,000	\$6,638,000
62	Health Care and Social Assistance	1,564	3,628	\$1,609,921,000	\$1,521,549,000	\$21,458,000
71	Arts, Entertainment, and Recreation	1,749	3,771	\$172,378,000	\$167,952,000	\$61,382,000
721	Accommodation	2,520	4,239	\$478,260,000	\$472,123,000	\$407,317,000
722	Food Services and Drinking Places	9,405	13,842	\$1,218,412,000	\$1,185,898,000	\$1,096,625,000
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	8,355	21,062	\$823,069,000	\$762,539,000	\$267,426,000
92	Public Administration	138	481	\$65,180,000	\$63,778,000	\$8,530,000
<b>Total <sup>4</sup></b>		<b>77,368</b>	<b>668,760</b>	<b>\$30,371,975,000</b>	<b>\$22,516,333,000</b>	<b>\$10,792,984,000</b>

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.

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Number of Returns does not include returns that reported zero sales.

<sup>4</sup> Dollar values may not sum to total due to rounding.

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