

Colorado Department of Revenue
State Sales Tax Return Data by Industry
April 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	181	1,111	\$40,447,779	\$34,797,603	\$12,405,723
21	Mining, Quarrying, and Oil and Gas Extraction	318	1,418	\$499,244,429	\$293,569,940	\$90,672,367
22	Utilities	164	2,065	\$818,030,217	\$678,477,352	\$223,430,570
23	Construction	1,821	9,534	\$557,368,135	\$461,049,895	\$186,947,188
31-33	Manufacturing	5,364	81,631	\$2,504,838,422	\$1,325,499,902	\$477,078,223
42	Wholesale Trade	3,704	81,294	\$4,083,714,582	\$1,635,906,818	\$695,152,329
441	Motor Vehicle and Parts Dealers	1,784	11,758	\$2,726,833,053	\$2,339,972,614	\$1,486,514,623
442	Furniture and Home Furnishings Stores	981	11,949	\$323,880,614	\$308,356,580	\$265,986,663
443	Electronics and Appliance Stores	570	8,120	\$521,956,009	\$244,909,585	\$196,919,300
444	Building Material and Garden Equipment and Supplies Dealers	940	10,727	\$1,034,763,969	\$946,618,533	\$874,739,382
445	Food and Beverage Stores	2,717	6,132	\$1,638,458,122	\$1,618,921,403	\$565,256,510
446	Health and Personal Care Stores	1,357	23,136	\$576,079,852	\$560,181,216	\$175,027,696
447	Gasoline Stations	514	1,294	\$399,441,431	\$390,672,074	\$91,965,459
448	Clothing and Clothing Accessories Stores	1,583	34,444	\$376,333,040	\$364,008,239	\$343,284,232
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,297	19,579	\$304,862,294	\$289,077,597	\$246,679,952
452	General Merchandise Stores	468	9,643	\$1,417,336,450	\$1,384,535,123	\$782,141,042
453	Miscellaneous Store Retailers	3,903	42,513	\$816,340,795	\$579,354,226	\$367,769,993
454	Nonstore Retailers	2,214	113,525	\$998,378,148	\$932,452,079	\$830,711,450
48-49	Transportation and Warehousing	257	1,455	\$136,384,032	\$103,481,039	\$41,318,657
51	Information	1,077	46,986	\$466,793,385	\$380,751,228	\$287,030,247
52	Finance and Insurance	247	5,447	\$408,281,512	NR	\$45,025,803
53	Real Estate and Rental and Leasing	1,342	18,528	\$432,762,400	\$390,338,016	\$316,133,622
54	Professional, Scientific, and Technical Services	2,411	23,659	\$862,323,408	\$523,404,464	\$165,199,642
56	Administrative and Support and Waste Management and Remediation Services	787	9,868	\$355,553,017	\$303,320,861	\$102,801,826
61	Educational Services	199	3,160	\$32,604,240	\$26,737,331	\$5,421,717
62	Health Care and Social Assistance	397	2,007	\$1,457,998,873	\$1,382,086,220	\$11,106,277
71	Arts, Entertainment, and Recreation	675	2,530	\$111,571,839	\$108,732,782	\$48,225,361
721	Accommodation	1,553	3,229	\$320,456,525	\$316,914,381	\$264,218,645
722	Food Services and Drinking Places	8,409	12,737	\$1,167,420,870	\$1,135,741,010	\$1,086,247,669
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,783	14,159	\$560,986,174	\$508,631,232	\$223,865,784
92	Public Administration	64	281	\$21,607,693	NR	\$8,047,001
Total		50,258	613,919	\$25,973,051,309	\$19,963,642,845	\$10,517,324,953

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.

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

Data extracted: June 21, 2021

Publish date: June 2021