

Colorado Department of Revenue
State Sales Tax Return Data by Industry
May 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	209	1,368	\$61,897,317	\$50,780,209	\$25,187,591
21	Mining, Quarrying, and Oil and Gas Extraction	316	1,450	\$590,536,352	\$331,364,846	\$106,058,801
22	Utilities	160	1,986	\$669,146,010	\$592,257,261	\$197,140,516
23	Construction	1,859	9,472	\$568,937,566	\$473,516,572	\$188,865,858
31-33	Manufacturing	5,435	80,515	\$2,396,289,078	\$1,283,910,060	\$455,512,333
42	Wholesale Trade	3,751	81,267	\$4,166,880,955	\$1,666,534,357	\$671,139,533
441	Motor Vehicle and Parts Dealers	1,788	11,373	\$2,833,222,085	\$2,425,972,388	\$1,443,910,132
442	Furniture and Home Furnishings Stores	971	12,018	\$359,641,929	\$342,709,605	\$288,103,470
443	Electronics and Appliance Stores	564	7,888	\$416,864,878	\$253,236,687	\$197,438,085
444	Building Material and Garden Equipment and Supplies Dealers	954	10,805	\$1,073,200,485	\$998,864,884	\$923,983,469
445	Food and Beverage Stores	2,574	5,690	\$1,603,454,447	\$1,576,884,343	\$571,949,481
446	Health and Personal Care Stores	1,353	23,584	\$552,038,882	\$536,148,195	\$164,674,255
447	Gasoline Stations	421	1,184	\$398,708,331	\$391,142,605	\$83,309,153
448	Clothing and Clothing Accessories Stores	1,584	35,734	\$421,630,102	\$410,873,494	\$388,074,046
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,294	19,055	\$296,355,675	\$283,840,477	\$244,487,736
452	General Merchandise Stores	469	10,029	\$1,553,306,687	\$1,519,844,425	\$874,301,053
453	Miscellaneous Store Retailers	3,970	42,585	\$871,984,955	\$608,146,466	\$376,333,448
454	Nonstore Retailers	2,284	114,843	\$970,635,423	\$901,990,451	\$820,133,603
48-49	Transportation and Warehousing	258	1,515	\$127,861,728	\$95,976,967	\$38,799,392
51	Information	1,099	47,023	\$436,446,891	\$371,494,655	\$277,328,799
52	Finance and Insurance	241	5,284	\$383,637,684	NR	\$44,426,676
53	Real Estate and Rental and Leasing	1,362	18,512	\$445,469,768	\$408,590,867	\$322,661,557
54	Professional, Scientific, and Technical Services	2,442	23,878	\$846,870,755	\$490,854,674	\$156,783,536
56	Administrative and Support and Waste Management and Remediation Services	814	10,115	\$407,557,565	\$355,599,979	\$124,421,763
61	Educational Services	206	3,006	\$33,461,928	\$29,444,055	\$5,710,236
62	Health Care and Social Assistance	401	2,033	\$1,425,275,161	\$1,346,387,862	\$10,937,052
71	Arts, Entertainment, and Recreation	727	2,508	\$123,233,550	\$120,362,915	\$53,689,281
721	Accommodation	1,665	3,361	\$395,884,082	\$392,548,804	\$332,934,013
722	Food Services and Drinking Places	8,515	12,906	\$1,248,787,294	\$1,218,183,001	\$1,170,928,745
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,839	14,222	\$595,707,887	\$544,461,086	\$224,822,513
92	Public Administration	62	303	\$29,939,408	NR	\$8,491,617
Total		50,766	615,512	\$26,304,864,855	\$20,411,655,961	\$10,792,537,744

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.

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