

Colorado Department of Revenue
State Sales Tax Return Data by Industry
June 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	497	1,911	\$84,339,909	\$65,941,698	\$19,436,885
21	Mining, Quarrying, and Oil and Gas Extraction	370	1,585	\$671,961,889	\$395,676,152	\$119,068,433
22	Utilities	214	2,218	\$787,647,330	\$646,429,726	\$223,221,730
23	Construction	2,635	11,678	\$841,064,322	\$690,883,578	\$237,160,183
31-33	Manufacturing	8,075	91,166	\$3,410,820,774	\$1,773,108,840	\$517,540,664
42	Wholesale Trade	5,018	89,336	\$6,004,786,970	\$2,328,612,790	\$787,807,337
441	Motor Vehicle and Parts Dealers	2,207	12,369	\$2,924,258,994	\$2,482,337,227	\$1,408,416,642
442	Furniture and Home Furnishings Stores	1,343	12,599	\$402,800,539	\$377,759,330	\$312,867,756
443	Electronics and Appliance Stores	841	8,547	\$463,140,590	\$269,269,337	\$198,723,909
444	Building Material and Garden Equipment and Supplies Dealers	1,177	12,040	\$1,232,302,739	\$1,099,986,287	\$1,002,685,805
445	Food and Beverage Stores	3,264	7,458	\$1,853,875,008	\$1,821,611,592	\$617,509,419
446	Health and Personal Care Stores	2,531	27,230	\$756,092,170	\$718,221,409	\$174,466,988
447	Gasoline Stations	529	1,314	\$483,314,332	\$478,082,837	\$105,353,100
448	Clothing and Clothing Accessories Stores	2,723	35,965	\$456,315,795	\$440,888,658	\$404,690,735
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,234	22,040	\$385,657,147	\$363,176,579	\$292,671,959
452	General Merchandise Stores	879	10,305	\$1,583,476,905	\$1,544,656,532	\$861,967,037
453	Miscellaneous Store Retailers	7,336	50,171	\$1,210,615,333	\$830,187,105	\$442,306,756
454	Nonstore Retailers	3,375	121,911	\$1,130,059,842	\$1,046,487,432	\$913,731,060
48-49	Transportation and Warehousing	412	1,688	\$268,209,015	\$143,384,168	\$40,268,375
51	Information	1,638	49,613	\$564,113,906	\$480,227,553	\$296,255,779
52	Finance and Insurance	328	5,696	\$468,890,099	NR	\$47,964,814
53	Real Estate and Rental and Leasing	2,359	20,433	\$693,633,309	\$538,627,692	\$401,803,987
54	Professional, Scientific, and Technical Services	5,027	29,277	\$1,567,004,797	\$1,073,409,723	\$220,347,898
56	Administrative and Support and Waste Management and Remediation Services	1,329	11,889	\$540,242,765	\$443,782,992	\$112,229,688
61	Educational Services	608	3,907	\$71,920,963	\$67,368,920	\$7,596,905
62	Health Care and Social Assistance	1,622	3,914	\$1,839,897,154	\$1,785,592,695	\$16,285,711
71	Arts, Entertainment, and Recreation	1,985	4,144	\$207,448,076	\$201,782,090	\$74,851,443
721	Accommodation	2,670	4,611	\$618,390,625	\$613,470,828	\$520,494,665
722	Food Services and Drinking Places	10,046	15,035	\$1,417,062,856	\$1,384,596,445	\$926,855,744
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	8,753	21,417	\$984,158,156	\$912,835,596	\$321,176,330
92	Public Administration	146	524	\$74,635,797	NR	\$12,983,531
Total		81,202	691,991	\$33,998,138,104	\$25,533,675,729	\$11,638,741,267

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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