

**Colorado Department of Revenue  
State Sales Tax Return Data by Industry  
July 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	221	1,096	\$42,725,562	\$39,084,169	\$10,784,558
21	Mining, Quarrying, and Oil and Gas Extraction	319	1,554	\$658,458,121	\$369,288,486	\$113,515,687
22	Utilities	158	2,014	\$816,802,931	\$691,061,410	\$232,852,671
23	Construction	1,844	10,043	\$648,997,073	\$546,464,989	\$217,596,964
31-33	Manufacturing	5,537	80,532	\$2,575,825,980	\$1,393,994,280	\$480,708,688
42	Wholesale Trade	3,805	82,418	\$4,487,778,032	\$1,813,296,051	\$712,323,140
441	Motor Vehicle and Parts Dealers	1,808	11,681	\$2,855,856,036	\$2,440,070,708	\$1,449,110,593
442	Furniture and Home Furnishings Stores	974	11,778	\$350,003,667	\$333,566,546	\$282,820,988
443	Electronics and Appliance Stores	556	7,899	\$866,305,394	\$278,423,238	\$217,424,116
444	Building Material and Garden Equipment and Supplies Dealers	944	10,313	\$1,076,335,827	\$994,483,679	\$919,947,393
445	Food and Beverage Stores	2,777	6,119	\$1,844,952,064	\$1,829,866,491	\$629,223,319
446	Health and Personal Care Stores	1,367	24,122	\$578,902,271	\$562,558,553	\$172,662,828
447	Gasoline Stations	501	1,278	\$526,150,014	\$517,049,579	\$110,163,073
448	Clothing and Clothing Accessories Stores	1,646	36,169	\$485,760,709	\$473,173,827	\$444,396,951
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,314	19,617	\$330,924,012	\$313,767,999	\$264,211,002
452	General Merchandise Stores	502	10,053	\$1,561,384,407	\$1,526,029,058	\$851,861,174
453	Miscellaneous Store Retailers	4,131	43,293	\$890,796,015	\$638,854,136	\$410,417,128
454	Nonstore Retailers	2,363	116,848	\$950,856,779	\$884,141,243	\$783,991,103
48-49	Transportation and Warehousing	254	1,429	\$136,977,435	\$104,658,334	\$38,082,889
51	Information	1,124	47,156	\$521,088,717	\$432,869,664	\$337,995,953
52	Finance and Insurance	246	5,304	\$431,992,033	NR	\$46,212,245
53	Real Estate and Rental and Leasing	1,435	19,132	\$607,777,333	\$572,133,855	\$458,621,476
54	Professional, Scientific, and Technical Services	2,519	24,456	\$893,765,690	\$536,888,469	\$186,361,476
56	Administrative and Support and Waste Management and Remediation Services	823	10,529	\$389,267,638	\$345,961,621	\$106,705,527
61	Educational Services	211	2,890	\$37,419,353	\$31,948,711	\$6,581,321
62	Health Care and Social Assistance	414	2,163	\$1,461,741,541	\$1,449,235,771	\$12,108,401
71	Arts, Entertainment, and Recreation	779	2,771	\$172,900,051	\$168,708,727	\$79,929,158
721	Accommodation	1,760	3,684	\$796,433,041	\$790,699,890	\$684,529,748
722	Food Services and Drinking Places	8,798	13,345	\$1,489,279,629	\$1,457,277,183	\$985,179,440
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,896	14,524	\$608,079,193	\$555,652,492	\$247,350,422
92	Public Administration	68	331	\$29,324,798	NR	\$12,939,349
<b>Total</b>		<b>52,229</b>	<b>624,541</b>	<b>\$29,124,861,347</b>	<b>\$22,535,837,156</b>	<b>\$11,506,608,781</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.

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