

**Colorado Department of Revenue  
State Sales Tax Return Data by Industry  
August 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	216	1,157	\$44,108,698	\$40,157,063	\$10,006,575
21	Mining, Quarrying, and Oil and Gas Extraction	317	1,556	\$632,498,919	\$347,398,280	\$115,853,588
22	Utilities	158	1,999	\$821,243,057	\$733,889,962	\$239,159,547
23	Construction	1,856	10,180	\$603,262,159	\$535,044,915	\$218,016,550
31-33	Manufacturing	5,584	83,056	\$2,620,809,786	\$1,371,133,056	\$496,827,418
42	Wholesale Trade	3,835	83,711	\$4,418,377,507	\$1,798,513,940	\$729,843,860
441	Motor Vehicle and Parts Dealers	1,796	11,802	\$2,746,973,114	\$2,338,449,870	\$1,366,107,168
442	Furniture and Home Furnishings Stores	982	12,277	\$368,502,344	\$350,570,661	\$289,724,175
443	Electronics and Appliance Stores	553	8,013	\$456,389,666	\$268,523,665	\$220,792,261
444	Building Material and Garden Equipment and Supplies Dealers	942	10,757	\$981,917,688	\$900,980,753	\$823,738,755
445	Food and Beverage Stores	2,783	6,411	\$1,822,076,209	\$1,807,369,766	\$598,419,477
446	Health and Personal Care Stores	1,378	24,131	\$579,734,591	\$563,769,697	\$173,288,860
447	Gasoline Stations	501	1,282	\$510,129,395	\$501,420,045	\$107,245,586
448	Clothing and Clothing Accessories Stores	1,658	35,022	\$452,759,389	\$440,356,979	\$412,214,559
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,316	20,577	\$331,229,281	\$314,187,704	\$267,575,619
452	General Merchandise Stores	508	9,714	\$1,570,162,909	\$1,533,963,196	\$849,465,477
453	Miscellaneous Store Retailers	4,106	44,574	\$980,282,870	\$658,340,580	\$413,607,919
454	Nonstore Retailers	2,414	120,405	\$1,040,914,538	\$954,030,064	\$863,048,165
48-49	Transportation and Warehousing	260	1,482	\$145,057,955	\$111,854,376	\$39,705,184
51	Information	1,142	47,715	\$486,099,017	\$410,558,523	\$319,000,604
52	Finance and Insurance	247	5,139	NR	NR	\$44,699,902
53	Real Estate and Rental and Leasing	1,427	19,249	\$558,043,604	\$524,017,899	\$430,716,695
54	Professional, Scientific, and Technical Services	2,492	25,296	\$946,574,551	\$537,345,046	\$181,843,701
56	Administrative and Support and Waste Management and Remediation Services	831	10,853	\$425,900,264	\$368,058,596	\$119,073,523
61	Educational Services	216	3,537	\$44,519,663	\$39,639,841	\$11,156,884
62	Health Care and Social Assistance	414	2,103	\$1,486,788,175	\$1,471,477,479	\$11,517,586
71	Arts, Entertainment, and Recreation	772	2,701	\$159,343,022	\$155,496,283	\$72,503,223
721	Accommodation	1,773	3,669	\$689,120,939	\$683,996,935	\$581,326,974
722	Food Services and Drinking Places	8,842	13,433	\$1,418,360,213	\$1,380,897,585	\$917,246,418
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,921	15,155	\$624,948,012	\$577,230,201	\$267,146,991
92	Public Administration	70	330	NR	NR	\$12,595,529
<b>Total</b>		<b>52,421</b>	<b>637,286</b>	<b>\$28,471,299,503</b>	<b>\$22,203,993,522</b>	<b>\$11,203,468,771</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.

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

Data extracted: October 22, 2021

Publish date: October 2021