

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
September 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	527	1,883	\$62,282,539	\$45,481,057	\$12,450,102
21	Mining, Quarrying, and Oil and Gas Extraction	374	1,623	\$751,243,880	\$340,589,353	\$115,651,773
22	Utilities	216	2,197	\$862,208,555	\$711,865,105	\$236,607,090
23	Construction	2,612	11,605	\$836,253,121	\$672,880,249	\$233,520,542
31-33	Manufacturing	8,185	93,678	\$3,440,724,529	\$1,865,785,847	\$565,771,304
42	Wholesale Trade	5,158	91,122	\$6,240,731,894	\$2,226,577,529	\$759,151,813
441	Motor Vehicle and Parts Dealers	2,211	12,416	\$2,659,322,021	\$2,258,556,847	\$1,316,230,254
442	Furniture and Home Furnishings Stores	1,359	13,071	\$392,504,281	\$371,121,284	\$306,299,227
443	Electronics and Appliance Stores	832	8,460	\$440,269,966	\$301,200,383	\$233,795,693
444	Building Material and Garden Equipment and Supplies Dealers	1,174	11,346	\$1,020,728,234	\$944,647,750	\$831,388,377
445	Food and Beverage Stores	3,100	7,661	\$1,844,268,153	\$1,793,895,280	\$588,486,852
446	Health and Personal Care Stores	2,552	28,892	\$747,196,100	\$708,794,399	\$167,498,161
447	Gasoline Stations	431	1,197	\$458,916,419	\$452,014,652	\$89,477,710
448	Clothing and Clothing Accessories Stores	2,820	37,795	\$457,998,250	\$442,941,323	\$405,063,336
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	2,275	23,134	\$356,949,075	\$330,098,656	\$267,039,684
452	General Merchandise Stores	930	10,213	\$1,519,608,899	\$1,470,759,348	\$798,289,345
453	Miscellaneous Store Retailers	7,452	52,073	\$1,190,693,510	\$829,951,277	\$446,277,552
454	Nonstore Retailers	3,508	125,232	\$1,071,290,705	\$972,347,673	\$841,849,180
48-49	Transportation and Warehousing	423	1,632	\$304,825,172	\$139,884,258	\$40,866,551
51	Information	1,687	50,361	\$609,956,024	\$487,374,578	\$332,458,453
52	Finance and Insurance	324	5,739	\$445,559,707	\$419,946,081	\$44,331,591
53	Real Estate and Rental and Leasing	2,388	20,644	\$709,960,333	\$550,650,369	\$402,730,781
54	Professional, Scientific, and Technical Services	5,138	31,267	\$1,580,865,085	\$1,128,352,409	\$207,963,347
56	Administrative and Support and Waste Management and Remediation Services	1,315	12,066	\$552,442,855	\$472,234,362	\$107,076,439
61	Educational Services	614	4,303	\$86,664,689	\$78,438,117	\$23,540,888
62	Health Care and Social Assistance	1,675	3,989	\$1,862,938,588	\$1,735,821,880	\$17,423,392
71	Arts, Entertainment, and Recreation	2,078	4,170	\$198,139,530	\$189,270,677	\$76,372,858
721	Accommodation	2,635	4,621	\$654,360,791	\$649,046,952	\$552,479,583
722	Food Services and Drinking Places	10,197	14,901	\$1,404,004,244	\$1,361,444,586	\$1,258,302,718
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	8,848	22,302	\$990,928,282	\$910,284,467	\$335,749,775
92	Public Administration	147	520	\$74,077,729	\$73,419,171	\$14,739,231
Total		82,166	710,113	\$33,827,913,161	\$24,935,675,920	\$11,628,883,602

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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