

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
October 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	213	1,123	\$36,957,937	\$34,050,345	\$8,901,701
21	Mining, Quarrying, and Oil and Gas Extraction	318	1,557	\$791,725,893	\$331,557,006	\$115,185,749
22	Utilities	161	1,932	\$769,444,548	\$618,854,787	\$219,538,341
23	Construction	1,863	10,140	\$639,939,106	\$556,343,833	\$230,661,525
31-33	Manufacturing	5,648	87,120	\$2,666,264,707	\$1,446,730,201	\$515,181,039
42	Wholesale Trade	3,865	85,284	\$4,353,823,611	\$1,771,850,736	\$735,339,437
441	Motor Vehicle and Parts Dealers	1,777	11,254	\$2,608,443,913	\$2,219,302,550	\$1,353,547,753
442	Furniture and Home Furnishings Stores	976	12,352	\$347,229,381	\$327,854,770	\$282,292,288
443	Electronics and Appliance Stores	557	7,763	\$620,946,273	\$289,847,332	\$240,826,682
444	Building Material and Garden Equipment and Supplies Dealers	925	10,411	\$970,257,810	\$911,204,806	\$837,660,201
445	Food and Beverage Stores	2,742	6,828	\$1,795,157,694	\$1,757,154,320	\$592,013,750
446	Health and Personal Care Stores	1,381	25,238	\$550,294,063	\$537,480,648	\$163,022,633
447	Gasoline Stations	496	1,273	\$531,687,121	\$457,783,438	\$98,801,177
448	Clothing and Clothing Accessories Stores	1,654	36,545	\$441,445,828	\$427,558,670	\$404,689,387
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,319	20,121	\$295,224,207	\$279,412,084	\$240,580,452
452	General Merchandise Stores	510	10,509	\$1,596,094,592	\$1,557,968,172	\$871,909,677
453	Miscellaneous Store Retailers	4,064	45,035	\$964,930,371	\$634,340,321	\$421,629,181
454	Nonstore Retailers	2,491	123,219	\$1,082,944,696	\$990,125,500	\$884,740,763
48-49	Transportation and Warehousing	261	1,681	\$167,657,988	\$125,072,347	\$60,824,080
51	Information	1,131	47,985	\$535,208,850	\$459,985,745	\$358,293,166
52	Finance and Insurance	244	5,493	\$512,565,059	NR	\$43,761,680
53	Real Estate and Rental and Leasing	1,362	18,985	\$502,496,432	\$468,583,431	\$372,491,726
54	Professional, Scientific, and Technical Services	2,539	26,043	\$1,088,948,588	\$662,682,130	\$189,137,675
56	Administrative and Support and Waste Management and Remediation Services	810	10,886	\$420,069,287	\$367,124,737	\$112,329,419
61	Educational Services	212	2,926	\$34,113,782	\$29,873,112	\$7,520,100
62	Health Care and Social Assistance	411	2,088	\$1,496,583,626	\$1,485,314,092	\$10,923,996
71	Arts, Entertainment, and Recreation	743	2,476	\$129,826,597	\$127,627,787	\$58,120,087
721	Accommodation	1,668	3,482	\$532,441,614	\$528,355,316	\$449,838,462
722	Food Services and Drinking Places	8,750	13,477	\$1,399,133,478	\$1,363,694,333	\$1,294,625,792
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,922	15,321	\$632,103,721	\$571,926,778	\$259,955,345
92	Public Administration	67	320	\$24,546,186	NR	\$9,820,860
Total		52,199	648,867	\$28,538,506,960	\$21,859,202,470	\$11,444,164,125

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.

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

Data extracted: December 29, 2021

Publish date: December 2021