

**Colorado Department of Revenue
State Sales Tax Return Data by Industry
November 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	183	974	\$34,107,735	\$30,423,187	\$5,754,155
21	Mining, Quarrying, and Oil and Gas Extraction	311	1,530	\$547,656,480	\$301,243,645	\$107,400,683
22	Utilities	161	1,981	\$803,729,728	\$669,573,688	\$236,688,266
23	Construction	1,866	9,869	\$617,472,284	\$531,106,677	\$223,479,086
31-33	Manufacturing	5,611	91,005	\$2,577,712,706	\$1,373,226,954	\$581,435,484
42	Wholesale Trade	3,870	89,248	\$4,198,362,496	\$1,728,972,694	\$740,069,005
441	Motor Vehicle and Parts Dealers	1,759	11,494	\$2,390,617,624	\$2,024,973,941	\$1,230,576,139
442	Furniture and Home Furnishings Stores	990	13,767	\$370,628,717	\$353,215,032	\$304,696,098
443	Electronics and Appliance Stores	557	8,330	\$458,124,699	\$293,942,494	\$243,976,948
444	Building Material and Garden Equipment and Supplies Dealers	905	10,075	\$877,516,510	\$812,413,632	\$742,608,048
445	Food and Beverage Stores	2,708	7,168	\$1,737,923,182	\$1,716,833,676	\$579,499,209
446	Health and Personal Care Stores	1,381	27,131	\$539,423,695	\$525,965,315	\$172,207,229
447	Gasoline Stations	493	1,248	\$420,259,468	\$411,404,389	\$89,912,022
448	Clothing and Clothing Accessories Stores	1,646	41,281	\$459,996,144	\$448,150,157	\$423,831,583
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	1,322	22,473	\$332,369,414	\$314,739,002	\$277,467,780
452	General Merchandise Stores	500	10,527	\$1,608,519,597	\$1,571,751,576	\$903,250,005
453	Miscellaneous Store Retailers	4,057	48,227	\$919,870,129	\$617,749,603	\$406,897,779
454	Nonstore Retailers	2,561	137,503	\$1,288,053,659	\$1,196,088,167	\$1,097,586,934
48-49	Transportation and Warehousing	255	1,902	\$162,038,747	\$123,905,121	\$57,817,126
51	Information	1,135	48,502	\$553,603,027	\$452,007,210	\$358,892,438
52	Finance and Insurance	241	5,347	\$490,629,787	NR	\$42,770,212
53	Real Estate and Rental and Leasing	1,327	18,965	\$465,698,962	\$433,124,024	\$336,725,270
54	Professional, Scientific, and Technical Services	2,515	26,797	\$1,007,941,080	\$567,281,977	\$205,683,832
56	Administrative and Support and Waste Management and Remediation Services	801	10,987	\$418,014,663	\$363,586,297	\$100,639,542
61	Educational Services	214	3,103	\$37,352,494	\$33,228,216	\$7,197,996
62	Health Care and Social Assistance	409	2,103	\$1,488,442,304	\$1,472,653,331	\$11,075,964
71	Arts, Entertainment, and Recreation	711	2,744	\$112,652,518	\$109,921,939	\$52,168,472
721	Accommodation	1,542	3,226	\$393,080,696	\$390,299,817	\$323,732,132
722	Food Services and Drinking Places	8,594	13,063	\$1,179,804,317	\$1,141,954,661	\$1,083,671,184
55; 81	Management of Companies and Enterprises; Other Services (except Public Administration)	3,875	15,936	\$610,026,178	\$564,045,107	\$266,923,279
92	Public Administration	62	330	\$20,275,059	NR	\$8,195,946
Total		51,677	686,836	\$27,121,904,097	\$21,069,324,816	\$11,222,829,845

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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