

City and County of Denver, Colorado

TAX GUIDE

Topic No. 11

CIGARETTES, CIGARS, AND TOBACCO

All sales of cigarettes are exempt from Denver sales tax.

The sale of any tobacco product which is not a cigarette is subject to sales tax.

The State of Colorado Sales and Use Tax Regulation 26-114.1(a)(IV) defines "cigarette" as "a well-known, recognized, and definite article consisting of tobacco of a peculiar kind distinguished by its light color and mildness and rolled in a paper wrapper"; "cigarette" does not include an article consisting of a cylindrical roll of cigar-leaf tobacco."

NOTE: The State of Colorado collects excise tax on cigarettes at the current rate of 84 cents per pack and distributes a portion of the proceeds to Colorado cities on a pro rata basis.

- * DRMC Section 53-25(1). Imposition of tax.
- * DRMC Section 53-26(3). Exemptions.
- * DRMC Section 53-96(1). Imposition of tax.
- * DRMC Section 53-97(3). Exemptions.
- * State of Colorado Sales and Use Tax Regulation 26-114.1(a)(IV). Exemptions. (Repealed)

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT DENVER TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE DRMC AND APPLICABLE RULES AND REGULATIONS.