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 (Repealed)