

# City and County of Denver, Colorado

## TAX GUIDE

### *Topic No. 31*

## FLORISTS

Sales at retail in Denver by a florist are taxable. This includes orders taken by florists within Denver which are transmitted to florists outside Denver for delivery. These types of orders are sometimes referred to as FTD (Florist Transworld Delivery) orders. Conversely, when a florist within Denver receives a delivery order from a florist outside Denver, the sale is not subject to Denver tax.

(The treatment of FTD orders as described is consistent with other states, notably California and New York, and other home-rule cities in Colorado.)

\* DRMC Section 53-25(1). Imposition of tax.

\* DRMC Section 53-26(9). Exemptions.

\* DRMC Section 53-96(1). Imposition of tax.

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.