

City of Colorado Springs

Tax Guide

Cigarettes, Cigars, and Tobacco

All sales of cigarettes are exempt from the City of Colorado Springs sales tax.

The sale of any tobacco product that 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."

CS CODE SECTION

2.7.104 Words and Phrases
Purchase or Sale
2.7.201, 2.7.405

*This Tax Guide provides an
overview of specific
subject matter and is not
intended to be substituted
for the full text of the City
of Colorado Springs*

Tax Code

01/2019

Question? email us at:
salestax@springsgov.com