

City of Colorado Springs

Tax Guide

Florists

In-Store Sales

Florists engaged in the business of selling tangible personal property at retail are subject to city sales tax.

Wire Orders

Florists often conduct transactions through a florists' telegraphic delivery association. These types of transactions may be referred to as wire orders and are known by names such as FTD®, Teleflora®, and AFS. The following rules will apply in the computation of the tax and shall be applied to the entire purchase price paid by the customer without any deductions whatsoever.

- A. On all wire orders taken by a florist located inside the City of Colorado Springs and telegraphed to a second florist located outside of the City for delivery in the state, the sending florist in Colorado Springs is held liable for the tax.
- B. Conversely, when a florist within the City of Colorado Springs receives a delivery order from a florist outside the City, the sale is not subject to city sales tax. These orders are presumed to be taxed by the jurisdiction where the order originated.

CS CODE SECTION

2.7.104 Words and Phrases:
Purchase or Purchase Price
2.7.201, 2.7.434, 2.7.435

This guide provides an overview of specific subject matter and is not intended to be substituted for the full text within the City of Colorado Springs Tax Code.

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The treatment of wire orders as described is consistent with other state and local taxing jurisdictions.

Fabrication Labor

Florists who charge for decorating services, such as, planning a decorative scheme, designing for a wedding reception, visiting the event site, and consulting with customers, are taxable when performed in conjunction with the sale or fabrication of tangible personal property. A florist's installation labor charges to physically affix the items at the venue are not subject to tax if separately stated on the invoice.

Question? email us at:
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