

DEPARTMENT OF REVENUE

Liquor and Tobacco Enforcement Division

COLORADO CIGARETTE, TOBACCO PRODUCT, AND NICOTINE PRODUCT RETAILER RULES

Rule 7-500. Fees.

Basis and Purpose. The statutory authority for this regulation includes, but is not limited to, subsections 44-7-104(5), 44-7-104.5(1), and 44-7-104.7(3)(b), C.R.S. The purpose of this regulation is to establish fees for certain licenses and permits that may be issued by the Division.

Below are the fees established by the Executive Director:

License Fees

Cigarette, Tobacco Product, or Nicotine Product Retailer License* \$400.00

(* - classifications include: On-Premises Retailer; Off-Premises Retailer; and Cigar Bar).

Temporary License \$35.00

Cigarette, Tobacco Product, or Nicotine Product Retailer License Renewal..... \$400.00

Large Operator License(s) \$400.00*

(* - retailers who have 10 or more retail locations under the same corporate or business entity may apply, simultaneously and on one form, for licenses for all locations that sell tobacco/nicotine products. The large operator license fee, which is to be paid in one transaction regardless of number of licensed retail locations applied for, is to be calculated on a per-retail location basis in order to cover the direct and indirect costs of administration and enforcement of Article 7, Title 44, C.R.S.).

Permit Fees

Delivery Permit \$250.00

Permit Renewal \$250.00