

**COLORADO DEPARTMENT OF REVENUE**

Liquor Enforcement Division

303-205-2300

**Cigarette, Tobacco Product, and Nicotine Product Fee Schedule**

**ATTENTION:**

Due to a coordinated relief initiative to assist business owners in their recovery efforts, a waiver of \$200.00 of the fees highlighted below is currently available to licensees/applicants who attest that they grossed \$50,000.00 or less attributable to the sale of cigarettes, tobacco products, or nicotine products in the 2020 calendar year. Should you select to attest that you are eligible for this relief, an invoice will be provided for \$200.00 (rather than the full \$400.00) with instructions for payment upon completion of your application. This relief will expire on May 24, 2022.

**License Fees**

Cigarette, Tobacco Product, or Nicotine Product Retailer License*	\$400.00
Temporary License	\$35.00
Cigarette, Tobacco Product, or Nicotine Product Retailer License Renewal	\$400.00
Large Operator Licenses(s)	\$400.00**

\* - Classifications include: On-Premises Retailer; Off-Premises Retailer; and Cigar Bar

\*\* - Per-retail location applied for. Fee waiver of \$200.00 is available on a per-retail location basis with attestation.

**Permit Fees**

Delivery Permit	\$250.00
Permit Renewal	\$250.00