



## COLORADO

### Department of Revenue

Specialized Business Group—  
Liquor & Tobacco

Physical Address:  
1697 Cole Boulevard, Suite 200  
Lakewood, CO 80401

Mailing Address:  
P.O. Box 17087  
Denver, Colorado 80217-087  
Fax: 303-866-2428

**May 24, 2021**

**Dear Stakeholders,**

I wanted to personally reach out and thank you for your partnership as we create a tobacco licensing program that promotes the health and welfare of Colorado youth. I know this past year has been a difficult one for many of our industry members; we worked diligently to secure funding to waive a licensing fee. Unfortunately, we were unsuccessful in our efforts. While I understand this is a disappointment, we are committed to ensuring we can implement the law in a way that supports business and enhances public health. We will be moving forward with the below fees on all cigarette, tobacco, and nicotine products to provide sustainable support for the costs of the program (pursuant to Rule 47-500, 1 CCR 203-1).

The Division will charge the cigarette, tobacco product, nicotine product retailer license fee of \$400 and \$200. As we implement the program in the first year we will risk-target our oversight of compliance, focusing on retailers with the most customers. Retailers with over \$50,000 (gross revenue) in cigarettes, tobacco and nicotine product sales in the 2020 calendar year will have a fee of \$400. Those at or below \$50,000 in gross revenue will have a fee of \$200. Temporary license fees, renewal license fees, and permit fees remain unaffected.

We understand the rapidly changing retail licensing environment could cause potential hardships, but I assure you that we will continue to work with our stakeholders on innovative and sustainable relief measures.

This decision was not taken lightly. We work hard to support Colorado businesses and empower them to grow responsibly but we must ensure public safety. Implementing this program in alignment with the intent of the law is crucial in prioritizing the future of our youth.

A link to the licensing fee schedule is found here: [Fee Schedule](#)

This one-year opportunity, expiring on May 24, 2022, for the two-tiered fee structure will be added to our tobacco and nicotine application for your convenience and will be reviewed upon receipt of your application materials. Any applications received after **5:00 p.m. on Monday, May 24, 2021** will be subject to payment of the associated licensing fees before a license may be issued.

We thank you for your continued support in ensuring that our focus remains on the public health, safety, and welfare of all Coloradans and their families.

**Mark Ferrandino**

**Executive Director**

**Department of Revenue-Colorado Liquor and Tobacco Enforcement Division**