

Sales Tax - Florists (Taxable Purchase and Delivery)

Are flowers, plants and gift baskets taxable when delivered by a florist or other retail outlet?

Yes. Flowers, floral arrangements in any type of container or vase, plants and gift baskets purchased in Colorado are taxable.

If an individual purchases such an item the purchaser would pay the state sales tax and other applicable taxes where the purchase is made.

If an individual is sending by delivery a floral, plant or any other type of gift basket or gift box from a retailer, the buyer would pay the sales tax from the location in which the purchase was made. For example, if someone calls a store in Denver to have a gift basket delivered to the town of Evans, but the order is sent to a Greeley store to be delivered to Evans, the Denver tax is collected because that is where the purchase was initiated. While generally the delivery charge is not sales taxable, the flowers or basket and its contents are subject to tax.