Sales at retail in Denver by a florist are taxable. This includes orders taken by florists within Denver which are transmitted to florists outside Denver for delivery. These types of orders are sometimes referred to as FTD (Florist Transworld Delivery) orders. Conversely, when a florist within Denver receives a delivery order from a florist outside Denver, the sale is not subject to Denver tax.

(The treatment of FTD orders as described is consistent with other states, notably California and New York, and other home-rule cities in Colorado.)

* DRMC Section 53-54(1). Imposition of tax.
* DRMC Section 53-55(9). Exemptions.
* DRMC Section 53-104(1). Imposition of tax.