

# ***FYI – For Your Information***

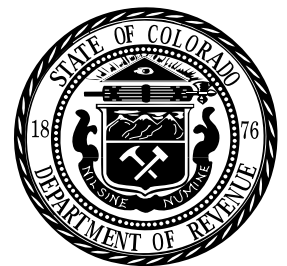
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## ***Special Regulation: Gift Certificates***

Sales of gift certificates and similar documents, as well as their redemption for cash, are not subject to tax. If the gift certificates, etc. are redeemed for merchandise and not cash, sales tax is due on the total selling price of the merchandise.

**Citation:**

Gift Certificates, Special Regulations for Specific Businesses, 1 CCR 201-5, page 21.



Colorado Department of Revenue  
Taxpayer Service Division  
1375 Sherman St.  
Denver, Colorado 80261

Forms and other services:  
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