



Tobacco Tax FAQs

What is the Town Tax Rate on Tobacco?

In addition to regular Municipal sales tax voters approved cigarettes to be taxed at 20 cents per cigarette or (\$4 per pack of 20 and \$5 per pack of 25) and 40% on tobacco products.

What types of tobacco and tobacco products are included in the tax?

Section 3.04.010(A) of the Eagle Municipal Code, which defines "cigarette, tobacco product, or nicotine product" as:

1. A product that contains nicotine or tobacco or is derived from tobacco and is intended to be ingested or inhaled by or applied to the skin of an individual; or
2. Any device that can be used to deliver tobacco or nicotine to the person inhaling from the device, including an electronic cigarette, cigar, cigarillo, or pipe.
3. Notwithstanding the above, cigarette, tobacco product, or nicotine product does not mean a product that the food and drug administration of the United States department of health and human services has approved as a tobacco use cessation product.

Will the tax apply to FDA approved nicotine replacement therapy for cessation (ie: gum, patch, lozenges)?

No, nicotine replacement therapy products such as the patch, gum, etc. that have been approved by the FDA are exempt from the tax.

Will the approved Tobacco taxes apply to chewing tobacco, snuff, smoking tobacco, or pipe?

Yes, these items are commonly referred to as other tobacco products. Any tobacco or nicotine products other than cigarettes are taxed at 40%.

Will the approved Tobacco taxes apply to vaping products?

Yes, vaping products, including, but not limited to e-juice/vape juice containing nicotine, electronic cigarettes, and vaping devices will be taxed at 40%.

Are rolling papers or "blunt wraps" included in the tax for tobacco products?

Rolling papers, tobacco wraps or "blunt wraps" that contain nicotine or tobacco are included, however rolling papers that do not contain tobacco are excluded.

When are the new cigarette and tobacco tax regulations effective in the Town of Eagle?

The new tax is effective July 1, 2020. Taxes for July 2020 will be due on August 20, 2020.

Who pays cigarette and other tobacco tax?

Users of tobacco and tobacco products pay taxes on these products. Taxes are collected by cigarette and tobacco retailers in the Town of Eagle at the time of sale for these products. The collected taxes are then paid to the Town of Eagle.

How do I pay Town tobacco taxes?

The Town has partnered with Eagle County who uses HdL Companies to provide administration services for the cigarette and tobacco Tax. Electronic filing and payment of taxes is required. The tax must be filed on a monthly basis and is due on the 20th day of the month following the end of the monthly reporting period. Returns filed after the due date will be subject to penalty and interest.

To file online please visit the online filing portal at <https://eagleco.hdlgov.com>. At the main menu, select "File a Return" to file your tax return. Payments can be made by electronic check or by credit card.

Customer Support

For assistance with registering or filing your tax returns, please contact HdL support by email at eagleco@hdlcompanies.com or by phone at 720-875-4160.