

## CITY OF LOVELAND REVENUE DIVISION

## **Electronic Cigarettes**

Electronic cigarettes otherwise known as (E-cigarettes) are <u>not exempt</u> from the City of Loveland sales tax.

The exemption for cigarettes only applies to tobacco products that are taxed by the state and bear the tax stamp.

THE ABOVE INFORMATION IS A SUMMARY IN LAYMAN'S TERMS OF THE RELEVANT LOVELAND TAX LAW FOR THIS INDUSTRY OR BUSINESS SEGMENT. IT IS NOT INTENDED FOR LEGAL PURPOSES TO BE SUBSTITUTED FOR THE FULL TEXT OF THE LMTC (LOVELAND MUNICPAL TAX CODE) AND APPLICABLE RULES AND REGULATIONS.

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