



## Newspapers, Magazines and Other Publications

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The sale of newspapers is exempt from sales and use tax. The definition of newspapers is as follows:

"Every newspaper printed and published daily, or daily except Sundays and legal holidays, or which shall be printed and published on each of any five days in every week excepting legal holidays and including or excluding Sundays, shall be considered and held to be a daily newspaper; every newspaper printed and published at regular intervals three times each week shall be considered and held to be a tri-weekly newspaper; every newspaper printed and published at regular intervals twice weekly shall be considered and held to be a semi-weekly newspaper; and every newspaper printed and published at regular intervals once a week shall be considered and held to be a weekly newspaper."

This exemption on sale of newspapers may not be extended to include: magazines, trade publications or journals, credit bulletins, advertising pamphlets, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing service or listings, publications that include an updating or revision service, book or pocket editions of books or other newspapers not otherwise qualifying under the above paragraph.

A publisher who only makes sales of newspapers is not required to obtain a sales tax license. The publisher shall pay sales or use tax upon all purchases of tangible personal property, except newsprint, printer's ink, and electricity or gas used in the production of the newspaper product. If the newspaper publisher makes retail sales of other articles delivered in Loveland, he shall obtain a sales tax license and collect sales tax, and may purchase such articles tax-free for resale.

Magazines, periodicals, trade journals, etc., are tangible personal property whose retail sale is taxable.

Subscriptions to such publications taken within the city and sent to a publishing house outside the city, where the publication is mailed directly to the subscriber, are subject to sales tax. Where such publications are printed and sold within this city, the selling price (subscription price) is taxable. If the publication is printed in Loveland and delivery is made out of Loveland, the sale is not taxable.

Trade journals, advertising pamphlets, circulars, etc., which are to be distributed free of charge and are distributed by means of house to house delivery are not exempt from sales tax. Sales tax must be paid to the printer by the advertiser at the time that these are prepared by the printer. Preprinted newspaper supplements which become attached to or inserted in and distributed with newspapers are exempt.

Organizations which produce and distribute free trade publications, etc. are deemed to be purchasers for their use or consumption and are subjected to tax based on the purchase price of the tangible personal property used.

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 MUNICIPAL TAX CODE) AND APPLICABLE RULES AND REGULATIONS.

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