



Flea Markets & Swap Meets

If you are the operator of a flea market or similar facility, and are selling items, at retail, you must obtain a Loveland sales tax license and must remit, to the City of Loveland.

If the vendors are consigning their goods with your facility, you must license, collect and remit sales taxes on the items so consigned, for the consignor, to the City of Loveland.

If you are the operator of a flea market or similar facility, and only rent space for other vendors to sell items, at retail, each vendor must obtain a Loveland sales tax license and must remit the sales taxes that they collect, to the City of Loveland.

All businesses may obtain a City of Loveland sales tax license, in person, at 500 E. 3rd Street in Loveland, or may visit our website at www.ci.loveland.co.us/finance/salestax/salestaxmain.htm where they can print or download a Sales Tax License application form. Please allow two to three weeks to receive the license in the mail, after returning the completed application,

It is the operator's responsibility to make sure that each vendor, selling at their flea market or swap meet, has a current Loveland sales tax license.

NOTICE TO LICENSED VENDORS

If you already have a City sales tax license for your primary business location within Loveland, you must obtain a separate sales tax license, if you plan to make separate sales at a flea market or similar event. A sales tax license must be obtained for each location where you are selling at retail.

Failure to obtain a license may result in the imposition of penalties, fines and/or imprisonment. If you plan on selling seasonally, you may request to file your sales tax return on a seasonal basis.

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.