

## CITY OF LOVELAND REVENUE DIVISION

## Cemeteries

Cemeteries must charge sales tax on the selling price of cement vaults, liners, markers and similar items. Persons furnishing foundations are deemed to be contractors and must follow the "Contractor's Rule".

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.