



Broadcasting Stations and Other Media

Purchases of tangible personal property by broadcasting stations are subject to tax if title to the property is acquired by the stations and the property is not to be resold in the regular course of business. Such purchases include equipment, materials and supplies for transmitter (phonographic records, blank discs, etc.), relay, studio, business office and general station facilities.

Advertisements by a vendor making retail sales of tangible personal property to Loveland residents through a broadcasting station or by direct orders to the advertiser must state that sales tax must be added to the sales price remitted by Loveland residents.

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.