



CITY OF LOVELAND

REVENUE DIVISION

Civic Center • 500 East Third • Loveland, Colorado 80537
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DO YOU HAVE PHYSICAL PRESENCE?

To help you determine if you have physical presence, please review the definition below:

Physical Presence means, performing or providing services or selling, leasing, renting, delivering, or installing tangible personal property for storage, use, or consumption within the local taxing jurisdiction. Physical presence includes any of the following activities:

- A. Directly or indirectly by a subsidiary maintaining a building, store, office, salesroom, warehouse, or other place of business within the local jurisdiction;
- B. Sending one or more employees, agents, or commissioned salespersons into the local jurisdiction to solicit business, to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;
- C. Maintaining one or more employees, agents, or commissioned salespersons on duty at a location within the local taxing jurisdiction;
- D. Owning, leasing, renting or otherwise exerting control over real or personal property sales within the local taxing jurisdiction;
- E. Engaging in activities within the taxing jurisdiction that are subject to other business, fire, zoning, or other regulations of the local jurisdiction; or
- F. Being subject to taxable privileges other than the requirements to collect sales tax imposed by the local taxing jurisdiction.

You can have physical presence even if you do not have a brick & mortar store in Loveland. Essentially, any presence of your business in Loveland establishes physical presence.

If you do not have physical presence, please email the renewal form you receive to salestax@cityofloveland.org so we can change your license type and send you a new license.

If you do have physical presence, please renew your license as normal.

STILL HAVE QUESTIONS?

Email: salestax@cityofloveland.org