



# Residential Energy Use

*This regulation is designed to provide general guidance. Nothing in this regulation modifies or is intended to modify the City of Loveland's municipal tax code. It is not intended for legal purposes to be substituted for the Loveland municipal tax code. Taxpayers are encouraged to consult their tax advisors for guidance regarding specific situations.*

tax, and the sale of such items is expressly made taxable under this chapter. The imposition of the sales tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the city manager.

## General information

Contrary to the exemption provided by the State of Colorado, gas, electricity, coal, fuel oil and other energy sources sold to occupants of residences for residential use **are taxable** by the City of Loveland. Per section 3.16.020 of the City of Loveland municipal code, shown below, residential energy usage was expressly made taxable under our code.

### **3.16.020 General provisions**

A. There is imposed on the sale of tangible personal property at retail or the furnishing of services as provided in C.R.S. § 29-2-105(1)(d), a sales tax equal to three percent of the gross receipts (the "sales tax"). The tangible personal property and services taxable under this chapter shall be the same as the tangible personal property and services taxable pursuant to C.R.S. § 39-26-104, and subject to the same exemptions as those specified in part 7 of article 26 of title 39 of the Colorado Revised Statutes; provided that the exemption for sales of electricity, coal, wood, gas, fuel oil or coke sold to occupants of residences pursuant to C.R.S. § 39-26-(715)(1)(a)(II), and the exemption for sales of machinery or machine tools pursuant to C.R.S. § 39-26-709, shall not apply to the sales

CITY OF LOVELAND SALES TAX DEPARTMENT

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