The sale of ice to other sellers of ice, or to sellers of soft drinks for use as a component part of a drink is a wholesale sale and, therefore, is not subject to sales tax.

The sale of ice to manufacturers, carriers, or any other consumer for the purpose of cooling or keeping perishable items or property from spoiling or for other uses is taxable. Ice sold for human or domestic home consumption is not exempt from sales tax.

If ice is used for the sole purpose of becoming an ingredient or component of the finished product, as when it is used solely to supply all or a part of the water content of the sausage and luncheon meats, the sale of the ice is a sale for resale. If ice is not purchased for that sole purpose and the purchase is not otherwise exempt, as in the case of a purchase for resale, the purchase is subject to sales tax.

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.