



## Sales and Use Tax Exemption on Pesticides

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Purchases of pesticides under the Pesticide Act are exempt from City of Loveland sales tax when purchased from a licensed and registered dealer.

Substances not registered for agricultural use are taxable and any purchase from a non-registered dealer is taxable.

Licensed pesticide dealers can inform their customers about pesticides that are registered under the Pesticide Act. Any pesticide qualified for agricultural use will have a statement on the packaging in the “Worker Protection Box,” or in the “Directions for Use.”

Contact the Colorado Department of Agriculture, (303) 239-4144, to obtain the “Restricted Use Pesticides Dealer List.”

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.