



## Morticians

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Morticians are considered to be rendering and making sales of tangible personal property, and shall collect sales tax in accordance with the following rules:

- (1) If a funeral service is contracted for in one lump sum, with no itemizations, sales tax shall be imposed on the entire amount.
- (2) If a funeral service is contracted for in such a manner that the charges for such articles as caskets, urns, vaults, shipping boxes, clothing, etc., are separately stated from the charges for such services as music, police escort, clergy honorarium, etc., sales tax shall be imposed only upon the selling price of the articles.

If the remains are consigned to a common carrier for delivery elsewhere, whether inside or outside Loveland, the articles were first used in Loveland and are therefore a Loveland taxable sale. These rules apply to all sales of funeral services and related tangible personal property within the city.

Articles purchased and not to be resold in the normal course of business are subject to tax at the time of purchase.

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.