



Cable Television Services

Sales of cable television services furnished to consumers located within the City of Loveland are not taxable. Sales of this type of service includes, but is not limited to, television programming signals transmitted through any medium, tangible or intangible.

This includes transmission by use of cable or microwave transmitters or other electromagnetic means. Sales by companies providing service via microwave transmitters and receivers and satellite to single-family residences, apartment complexes, office buildings, hotels and motels are not taxable.

Cable television service providers must pay sales tax or report use tax on purchases of supplies and equipment used in providing the cable service. If a separate charge is billed to the customer for the use of such equipment or supplies, the separate charge will be considered a rental of such equipment or supplies and shall be considered taxable and subject to Loveland 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.