

The Louisville Municipal Code (LMC) defines agricultural commodities as those contained in the Colorado Revised Statutes (C.R.S. §35-28-104(1), as amended) as well as sugar beets, timber and timber products, oats, malting barley, barley, hops, rice, milo, and other feed grain.

The activities qualifying for exemption are agricultural, viticultural, fruit, vegetable, milk, honey, poultry, egg and livestock production. Livestock means cattle, horses, mules, burros, sheep, lambs, poultry, swine, ostrich, llama, alpaca and goats or other animal raised for food, fiber or hide production, and alternative livestock under §C.R.S. 35-41.5-102, but not pet animals as defined in C.R.S. §35-80-102(10).

The LMC exempts agricultural commodities from City sales tax provided they are consumed by, administered to, or otherwise used in a qualifying agricultural activity.

Agricultural compounds are subject to City sales tax.

Agricultural pesticides are subject to City sales tax.

Farm equipment is subject to City sales tax.

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The information contained in the Tax Guide publications is intended to offer general guidance in layman's terms, for this topic, industry or business segment, and is not intended for legal purposes to be substituted for the full text of the Louisville Municipal Code rules and regulations. This guide does not constitute a city tax policy.