



COLORADO • SINCE 1878

## Cemeteries, Funeral Homes & Morticians

Cemeteries are required to charge City sales tax on the purchase price of vaults, liners, markers, flowers, and similar items.

Morticians are responsible to charge City sales tax on charges for caskets, urns, vaults, flowers, shipping boxes, clothing or other tangible personal property sold. This is true even if the remains are consigned to a common carrier for delivery elsewhere, because the items were first used in the City of Louisville.

If services are contracted for in one lump sum with no itemizations, Louisville sales tax is due on the entire charge.

If services are contracted for and the charges for tangible personal property are separately stated, then only those items are subject to sales tax and the charges for services such as music, police escort, clergy and body preparation are exempt from tax.

Any articles purchased by a cemetery, funeral home or mortician which will be used in the normal course of their business activities, and will not be resold, are taxable at the time of purchase. Any goods purchased for which a lawfully imposed sales tax is not charged, are subject to payment of use tax to the City of Louisville.

Burial plots are considered real property and are not subject to City of Louisville sales/use 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.

Department of Finance – Sales Tax and Licensing Division  
749 Main Street - Louisville, CO 80027  
Office (303) 335-4514 – Fax (303) 335-4529  
[www.LouisvilleCo.gov](http://www.LouisvilleCo.gov)