

The Louisville Municipal Code (LMC) provides for the confidentiality of tax information used to determine the tax due from a taxpayer, whether furnished by the taxpayer or obtained through audit by the City and its officers, employees and legal representatives.

The Finance Director shall not divulge or make known in any way any financial information obtained from any investigation conducted, disclosed in any document, report or return filed under the provisions of LMC Section 3.20.

Persons charged with the custody of such investigations, documents, reports or returns are not required to produce such evidence except on behalf of the Finance Director in any action or proceeding under the provisions of LMC Section 3.20 to which the Finance Director or the City is a party, or on behalf of any party to an action or proceeding when the report of facts shown is directly involved or pursuant to any judicial order to require the production and admittance of evidence that are pertinent to the action or proceeding, and no more.

The delivery to a person or their duly authorized representative of any application, report, return or any document kept, filed or maintained in connection with such person's tax liability is permitted.

Publication of statistics so classified as to prevent the identification of a particular report or return and the contents thereof is permitted.

Inspection of any documents by the City Attorney or any other legal representative of the City is permitted.

Furnishing information contained in any application, report, return or any other document may be furnished to the taxing officials of the State of Colorado or its political subdivisions, any other state or its subdivisions, or the United States government if the receiving jurisdiction agrees to grant similar privileges to the City and if such information is to be used only for tax related purposes.

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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.