



COLORADO • SINCE 1878

## Hold-Harmless, Electronic Address Databases

The Louisville Municipal Code (LMC) provides for the use of an electronic database of addresses that is certified by the Colorado Department of Revenue pursuant to Colorado Revised Statutes Section 39-26-105.3 by vendors to determine the jurisdictions to which tax is owed; however, due to inconsistencies, this section of the LMC has been suspended in two-year increments beginning October 4, 2009 per Resolution No. 33, Series 2009, up to and through its latest suspension which will end October 3, 2019.

During suspension, the City will continue to consider alternatives or may choose to develop and utilize its own address database. Vendors are encouraged to contact the City directly to determine if a certain address is located within the jurisdiction of the City of Louisville.

Vendors are responsible for the collection and payment of the appropriate tax on all taxable sales within the City.

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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.

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