

The Louisville Municipal Code (LMC) exempts motor and special fuels used for the generation of power for the propulsion of motor vehicles upon the public highways, and the industrial use of fuel oil used in processing, manufacturing, mining, refining, irrigation, building construction, telegraph, telephone, and radio communications, street and railroad transportation services.

Motor fuel means gasoline, casing head or natural gasoline, benzol, benzene and naphtha, gasohol and any other liquid prepared, advertised, offered for sale, sold for use or used or commercially usable in internal combustion engines for the generation of power for the propulsion of motor vehicles upon the public highways. The term does not include fuels used for the propulsion or drawing of aircraft or railroad cars or railroad locomotives.

Special Fuel means kerosene oil, kerosene distillate, diesel fuel, all liquefied petroleum gases, and all combustible gases and liquids for use in the generation of power for propulsion of motor vehicles on the public highways. The term does not include fuel used for the propulsion or drawing of aircraft, railroad cars or railroad locomotives.

The LMC exemption does not apply to the sale of special fuels when used for any purpose other than propelling a motor vehicle, or aviation jet fuels as defined by the Colorado Revised Statutes Section 39-27-101 and 39-27-102.

Residential, industrial and commercial users of gas and electrical services should refer to the “Gas, Electric and Steam” publication in this Tax Guide.

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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.