

The Louisville Municipal Code (LMC) imposes its sales tax on the purchase price of tangible personal property in the City on the ultimate user or consumer.

Regardless of whether or not a retailer owns the merchandise being sold, and regardless of whether or not the customer knows that the items are not owned by the retailer, it is the retailer's responsibility to collect and remit the tax due on the retail sale.

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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.