

The Louisville Municipal Code (LMC) defines “business” to include all activities engaged in or caused to be engaged in with the object of gain, benefit, or advantage, direct or indirect.

Being engaged in business in the City means performing or providing services or selling, leasing, renting, delivering, or installing tangible personal property for storage, use, or consumption within the City and includes, but is not limited to, any one of the following activities by which a person:

- Directly, indirectly, or by a subsidiary, maintains a building, store, office, salesroom, warehouse, or other place of business within the City
- Sends one or more employees, agents or commissioned sales persons into the City to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons
- Maintains one or more employees, agents or commissioned sales persons on duty at a location within the City
- Owns, leases, rents or otherwise exercises control over real or personal property within the City
- Makes more than one delivery into the City within any 12-month period

Any person engaged in the operation, conduct or carrying on of any trade, profession, business or occupation within the City, regardless of whether or not goods and services are sold must obtain a Louisville sales/use tax license and comply with all the provisions of the LMC.

Examples

Office Supply Company A is located in Boulder and frequently makes deliveries to its customers in Louisville. The office supply company is required to obtain a Louisville sales/use tax license and to collect Louisville sales tax on the purchase price of the items delivered to Louisville.

Mary is a resident of Lafayette and operates a small housecleaning service. One of her clients is a Louisville resident. Mary does not need to obtain a Louisville sales/use tax license because Mary is performing a non-taxable service and has no permanent place of business in Louisville.

Louisville Law Firm B operates from its offices in Louisville. The law firm offers professional services only and does not make any retail sales. Louisville Law Firm B is required to obtain a City sales/use tax license because it has a physical location in the City. Additionally, the law firm is required to annually remit any use tax it may owe on items used in the business (computers, office supplies etc.) on which Louisville sales tax or another lawfully imposed municipal sales tax was not paid.

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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Engaged in Business in the City

Louisville Manufacturer C operates a production facility in Louisville. The company leases a large piece of warehousing equipment from a Denver company. The Denver company is required to obtain a Louisville sales/use tax license and to collect City of Louisville sales tax on the rental price of the equipment leased and located in Louisville.

Please see the “Mobile Retail Food Vending”, “Peddlers, Solicitors and Vendors”, and “Special Event Vendors” publications in this Tax Guide for additional information.

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