

The Louisville Municipal Code (LMC) imposes a sales tax on the purchase price paid for tangible personal property and certain taxable services in the City by the ultimate user or consumer. The LMC also imposes a use tax upon using, storing, distributing or otherwise consuming in the City any article of tangible personal property or services purchased, leased or rented from sources outside the City on which a lawfully imposed sales tax has not been paid.

The sale of ice to other sellers of ice, or to retailers of soft drinks for use as a component part of a drink is a wholesale sale and exempt from City sales tax.

The sale of ice to manufacturers, freight carriers or any other consumer for the purpose of cooling or keeping perishable items of tangible personal property for other uses is taxable.

Ice used for the sole purpose of becoming a necessary ingredient or component part of the finished product is exempt from City sales tax.

Ice purchased for home consumption is subject to City sales tax.

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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.