The Louisville Municipal Code (LMC) requires sales tax be collected from a purchaser and remitted by the retailer on all taxable sales made in the City to the City of Louisville.

Special Event vendors that are merely providing public information or pure services (i.e., labor) are not required to purchase a Louisville Sales/Use Tax License.

Vendors participating in special events in the City such as the Street Faire, Farmer's Market, Fall Festival, etc. are required to purchase, in advance of an event, a City Sales/Use Tax License if they plan to sell any tangible personal property or take orders for the future delivery of goods in the City. Please see the "Louisville Licensing Requirements" publication in this Tax Guide for further information.

The City of Louisville does not exempt any food sales from the imposition of sales tax.

It is unlawful for any retailer to advertise, hold out, or state to the public or to any customer that the sales tax imposed by the City shall be assumed or absorbed by the retailers or that the tax will not be added to the selling price of the goods sold.

Only the retailers of alcohol by the drink or goods sold though coin-operated devices may include or lump the tax into the selling price. All other retailers must add the amount of tax to the selling price of the goods purchased and show such charge as a separate and distinct item.

The City of Louisville can provide any special event vendor with a rate chart that indicates the amount of tax to collect based on the selling price. Please contact the Tax & Licensing Department (303) 335-4524, (303) 335-4570, or (303) 335-4514, if you would like to receive a tax rate chart.