

The Louisville Municipal Code (LMC) does not permit a vendor fee or service fee deduction for vendors on their Louisville sales/use tax returns.

This deduction was discontinued effective for all returns due on or after February 1, 2010. Late returns or returns received as part of a voluntary disclosure agreement for periods prior to February 1, 2010 will not be permitted to deduct a vendor or service fee as it only applied to the on-time filing of tax returns.

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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.