

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

Auction means any sale where tangible personal property is sold by an auctioneer who is either the agent for the owner of such property or is in fact the owner of the property.

Farm close-out sale means full and final disposition of all tangible personal property previously used by a farmer or rancher in farming or ranching operations which are being abandoned.

Sales from a farm close-out sale are exempt from City sales tax.

Sales from any other auction conducted in the City are subject to sales tax on the purchase price paid for the tangible personal property. Subsequent delivery of any auctioned items does not exempt the purchaser from paying Louisville sales tax when the auction occurs in the City.

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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.