

The Louisville Municipal Code (LMC) defines digital products as an electronic product, including but not limited to:

- 1) “Digital Images” which means works that include, but are not limited to, the following that are generally recognized in the ordinary and usual sense as “photographs,” “logos,” “cartoons,” or “drawings.”
- 2) “Digital Audio-Visual Works” which means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.
- 3) “Digital Audio Works” which means works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones. “Ringtones” means digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.
- 4) “Digital books” which means works that are generally recognized in the ordinary and usual sense as “books.”

Digital Products are subject to City sales or use tax on the purchase price paid or charged whether purchased, leased or rented from sources inside or outside 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.