

The Louisville Municipal Code (LMC) exempts the sale of tangible personal property at garage sales, yard sales or estate sales, provided that all of the following conditions are met:

- No sale of automotive vehicles
- Sales may not be conducted more than three times in a calendar year
- The sale must occur at the residence of the seller, by the seller
- All property being sold must have been originally purchased for use by a member of the household where the sale is being conducted

Individuals that conduct sales which do not meet all of the above criteria, are conducting a business and are required to obtain a Louisville Sales/Use Tax License and to charge, collect, and remit City sales tax on the purchase price paid by each customer.

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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.