

The Louisville Municipal Code (LMC) imposes a sales tax on the purchase price paid for tangible personal property and certain taxable services in the City. The LMC also imposes a use tax upon using, storing, distributing or otherwise consuming in the City any article of tangible personal property or services purchased, leased or rented from sources outside the City on which a lawfully imposed sales tax has not been paid.

Sand and gravel removed from the ground becomes tangible personal property and are subject to City sales or use tax. The sale of sand and gravel are taxable unless sold to a licensed vendor for resale.

The retailer of sand and gravel who removes sand and gravel to fulfill his own construction obligations is subject to sales or use tax on the acquisition cost of the products used at the time of conversion to his own use or consumption.

Persons who purchase the right to remove sand and gravel from another person's land are subject to a use tax on the purchase price of the sand and gravel when removed, unless the sand and gravel are held for resale.

Ready-mix concrete is taxable on the delivered price unless such charges are separately stated, such as minimum load, transportation, operator, wheel-in charges etc.

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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.