

The Louisville Municipal Code (LMC) imposes sales tax on all sales of food and beverages whether purchased for immediate consumption or as food for home consumption.

The City of Louisville requires all mobile food vendors obtain a Louisville Sales/Use Tax License. Applications are available from the Tax Department or at the following link:

<http://www.louisvilleco.gov/business/sales-tax-licensing-division/forms-applications>

The City of Louisville Planning and Building Safety requires all mobile food vendors to obtain a permit. Applications for a permit are available at the following link or may be obtained from the Tax Department or Planning/Building Safety Department:

<http://www.louisvilleco.gov/home/showdocument?id=12511>

The processing time for both the permit and the license is a minimum of three business days.

It is important to note that the location and hours of operation for mobile food vendors are regulated and restricted by the City of Louisville.

John is a resident of Broomfield and operates a mobile food cart. John is interested in setting up his food cart in Louisville. For John to obtain a Louisville Sales/Use Tax License, he must first complete a Mobile Retail Food Vending Application. This application must be reviewed and approved by the Planning and Building Safety Department before a Louisville Sales/Use Tax License may be issued. If both applications are approved, John must collect and remit Louisville sales tax on the price of all food sold in the City.

Mobile Food Company C is based in Denver and operates a fleet of mobile vending trucks within the metro-Denver area. The company sends one of its trucks into Louisville which travels through the City stopping at various locations to sell food until finally it parks on the street near a City park. Mobile Food Company C's operations are in violation of the Louisville Municipal Code, the Peddler/Solicitor ordinance and other City rules and regulations. Mobile Food Company C is subject to citation to appear in Municipal Court for failure to obtain proper permitting and licensing.

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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.