

The Louisville Municipal Code (LMC) imposes sales or use tax on electronic security system services. Other services such as consulting or the use of human or guard dog security services are exempt from tax.

The LMC requires the provider of security systems to obtain a Louisville Sales/Use Tax License and to charge, collect and remit City sales tax on the price paid for security system hardware, software, keypads and all other tangible personal property installed or provided to the end customer as part of the service, including monitoring charges, whether the system is purchased, leased or rented for use in the City of Louisville.

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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.