

Short Term Rental Registrations



Louisville Metro Revenue Commission

Louisville Metro Code of Ordinances

115.515 – Short Term Rentals

- § 115.519 TRANSIENT OCCUPANCY TAXES
- (A) Transient occupancy taxes are to be collected and paid to the Metro Government pursuant to this Code; and
- (B) Transient occupancy taxes are ultimately the responsibility of the host, but the collection and remission of all required taxes pursuant to LMCO Chapters 110 and 121 may be paid by a hosting platform on behalf of host if the short term rental is created through a hosting platform that has an agreement with the Metro Government for collection and payment of such taxes to the Metro Revenue Commission.

Louisville Metro Code of Ordinances

121 – Hotels, Motels, and Similar Businesses

- § 121.02 PAYMENT OF TAX.
- (A) The transient room taxes imposed by § 121.01 shall apply to the rent for every occupancy by transient guests who occupy one or more suites or rooms in motor courts, motels, hotels, inns or like or similar accommodations businesses for a consecutive period of 30 days or less.
- (B) All persons, companies, corporations or other like or similar persons, groups or organizations doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses shall pay the cumulative transient room taxes (the "taxes") imposed by § 121.01 to the Metro Revenue Commission

Louisville Metro Code of Ordinances

121 – Hotels, Motels, and Similar Businesses

- § 121.02 PAYMENT OF TAX.
- (C) The payment of taxes imposed by § 121.01 and a monthly return on a form prescribed by the Revenue Commission shall be submitted for the monthly periods ending on the final day of each month of the calendar year, on or before the last day of the month following the month of the tax collection.

Current LMRC Short Term Rental Registrations

- Possible 159 LMRC Accounts that have registered as a Short Term Rental with the Louisville Metro Office of Planning and Design Services:
 - 48 are also registered with LMRC with an established transient account;
 - 49 additional are registered with LMRC with some other business account, and need a transient tax account established;
 - 62 are not registered with LMRC.

How To Register with the Louisville Metro Revenue Commission

■ Online

- Please visit our website at www.metrorevenue.org
- Click on “Registering a New Business? We can help.”

■ Mail / Fax

- Please mail the registration form found on our website to P.O. Box 35410, Louisville, KY 40232
- Registration applications may also be submitted via fax to 502-574-4818

■ Walk-In

- Please visit us at 617 West Jefferson Street, Louisville, KY 40202