

SUBJECT: REVENUE, SALES AND BAG TAX REPORTS - MARCH 2025

DATE: MAY 15, 2025

PRESENTED BY: TRAVIS ANDERSON, REVENUE AND TAX MANAGER, JESS ZEAS, SALES TAX ACCOUNTANT/AUDITOR, MELISSA LUNDGREN CPA, CFE, SALES TAX ACCOUNTANT/AUDITOR II

SUMMARY:

Sales and Use Tax Collection Report – March 2025

Sales Tax: Decrease YoY (March 2025 vs March 2024) by -2.7% for a total amount collected of \$2,093,678. IN-city businesses generated \$919,272, an increase of \$1,842 or 0.2%. Outside city businesses generated \$1,174,406, a decrease of \$60,669 or -4.9%.

QoQ (Jan-Mar 2025 vs Jan-Mar 2024) Sales Tax decreased by -3.5% for a total amount collected of \$5,170,956. IN-city businesses generated \$2,400,954, a decrease of -9.2%. Outside city businesses generated \$2,770,003 an increase of 2.1%.

Consumer Use Tax: \$214,028, this dollar amount is purchases brought into the city where sales tax was not collected.

Bag Tax: Q1,2025 Bag tax collected was \$24,294 when compared to the previous quarter, Q4,2024 which was \$27,184 resulting in a decrease of \$2,927, resulting in no notable charge.

Audit Tax: Audit collections for March 2025 totaled \$44,164, bringing our year-to-date total to \$140,303.

RECOMMENDATION:

Receive and file.

ATTACHMENT:

1. Use Tax PowerPoint Presentation

CITY OF LOUISVILLE

Cumulative Revenue History Report

Sales Tax

Through Month	Cumulative Budget	Cumulative Sales Tax - 2025	Cumulative Budget Var. %	Cumulative Sales Tax - 2024	Cumulative Var. % to PY
JANUARY	1,706,466	1,541,040	-9.7%	1,694,541	-9.1%
FEBRUARY	3,240,748	3,077,278	-5.0%	3,203,905	-4.0%
MARCH	5,301,667	5,170,956	-2.5%	5,356,409	-3.5%
APRIL	7,014,416			7,043,090	
MAY	8,794,597			8,774,925	
JUNE	11,060,310			11,009,153	
JULY	12,960,469			12,953,932	
AUGUST	14,848,281			14,850,821	
SEPTEMBER	16,956,389			16,934,732	
OCTOBER	18,834,692			18,771,615	
NOVEMBER	20,612,856			20,513,212	
DECEMBER	23,415,590			23,282,068	

Budgeted increase from last year's Actual Sales Tax **0.6%**

Other Taxes - Combined

Through Month	Cumulative Budget	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2025	Cumulative Budget Var. %	Cumulative Use, Building, Auto, Lodging & Bag Tax - 2024	Cumulative Var. % to PY
JANUARY	562,224	497,228	-11.6%	536,250	-7.3%
FEBRUARY	1,067,718	880,998	-17.5%	1,000,218	-11.9%
MARCH	1,746,723	1,409,736	-19.3%	1,649,250	-14.5%
APRIL	2,311,016			2,142,669	
MAY	2,897,527			2,572,092	
JUNE	3,644,004			5,225,545	
JULY	4,270,043			6,413,208	
AUGUST	4,892,014			6,923,667	
SEPTEMBER	5,586,565			7,488,834	
OCTOBER	6,205,403			7,943,411	
NOVEMBER	6,791,249			8,543,086	
DECEMBER	7,714,657			9,422,057	

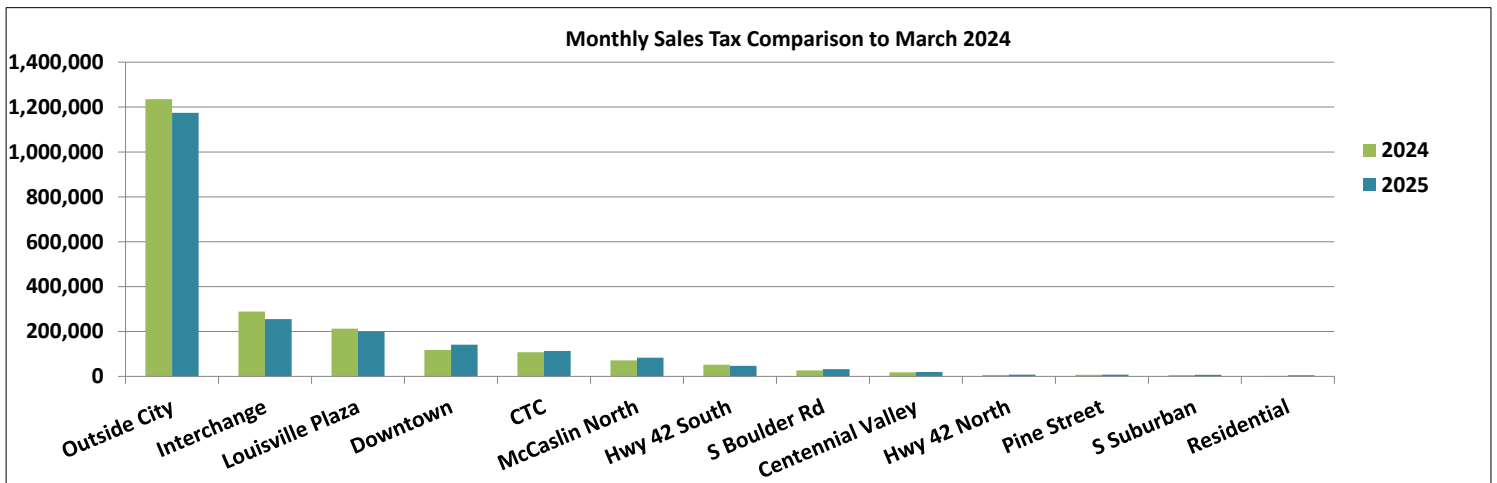
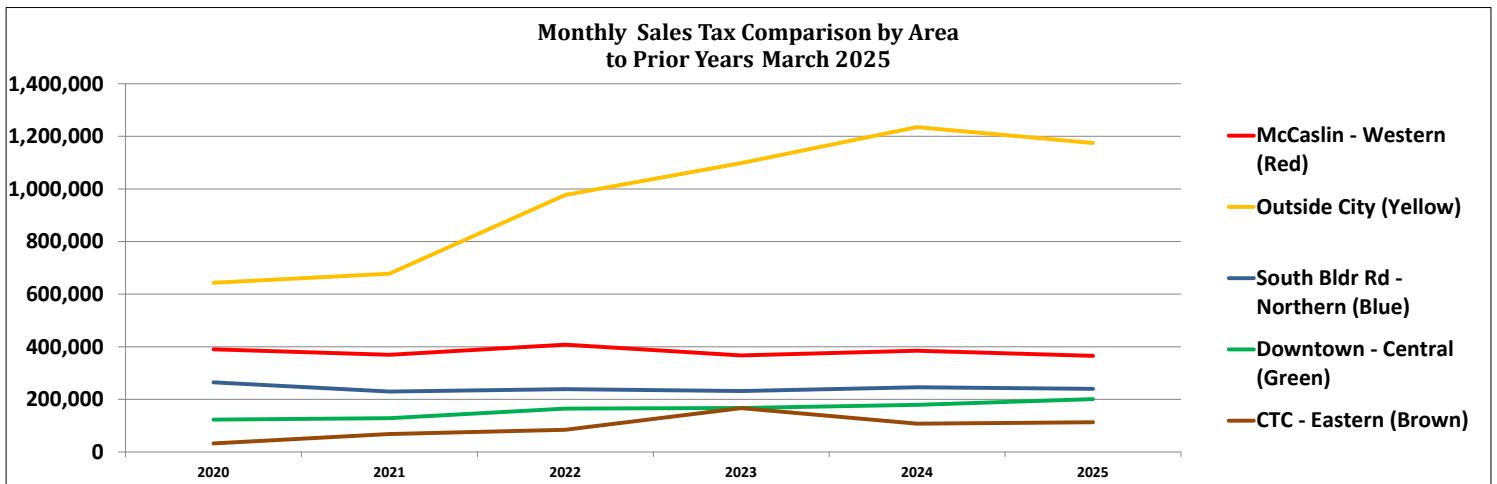
All Taxes - Combined

Through Month	Cumulative Budget	Cumulative All Tax Revenue - 2025	Cumulative Budget Var. %	Cumulative All Tax Revenue - 2024	Cumulative Var. % to PY
JANUARY	2,268,689	2,038,268	-10.2%	2,230,791	-8.6%
FEBRUARY	4,308,466	3,958,276	-8.1%	4,204,122	-5.8%
MARCH	7,048,389	6,580,693	-6.6%	7,005,660	-6.1%
APRIL	9,325,432			9,185,759	
MAY	11,692,123			11,347,017	
JUNE	14,704,314			16,234,698	
JULY	17,230,512			19,367,139	
AUGUST	19,740,295			21,774,488	
SEPTEMBER	22,542,954			24,423,566	
OCTOBER	25,040,095			26,715,026	
NOVEMBER	27,404,105			29,056,298	
DECEMBER	31,130,247			32,704,125	

CITY OF LOUISVILLE											
Revenue History 2020 through 2025											
YEAR	MONTH	SALES TAX MO. BUDGET	SALES TAX	VAR. %	USE TAX	BLDG USE TAX	AUTO USE TAX	LODGING TAX	AUDIT	Bag Tax	TOTAL
2025	JANUARY	1,706,466	1,541,040	-9.7%	78,250	159,577	198,372	15,686	45,243	100	2,038,267
	FEBRUARY	1,534,282	1,536,239	0.1%	76,655	42,319	196,139	17,471	50,897	289	1,920,008
	MARCH	2,060,919	2,093,678	1.6%	214,028	41,179	184,073	21,427	44,164	23,868	2,622,417
	APRIL	1,712,749									
	MAY	1,780,181									
	JUNE	2,265,714									
	JULY	1,900,159									
	AUGUST	1,887,812									
	SEPTEMBER	2,108,108									
	OCTOBER	1,878,303									
	NOVEMBER	1,778,164									
	DECEMBER	2,802,734									
	YTD TOTALS	5,301,667	5,170,956	-2.5%	368,933	243,075	578,584	54,584	140,303	24,257	6,580,693
	2025 Budget	23,415,590	23,415,590		3,336,510	2,074,997	1,759,850	443,300	-	100,000	31,130,247
YTD Variance % to Prior Year		0.6%	-3.5%		-33.7%	-54.4%	30.4%	-28.6%	1413.6%	-22.3%	-6.1%
2024	JANUARY	1,629,000	1,694,541	4.0%	231,929	113,184	172,085	19,052	-	-	2,230,791
	FEBRUARY	1,504,000	1,509,364	0.4%	119,255	176,535	151,369	16,768	-	41	1,973,331
	MARCH	2,148,000	2,152,505	0.2%	204,957	242,799	120,150	40,658	9,269	31,199	2,801,538
	APRIL	1,799,000	1,686,680	-6.2%	106,868	175,582	160,095	27,918	21,152	1,805	2,180,099
	MAY	1,895,000	1,731,835	-8.6%	144,957	3,236	164,151	80,600	36,418	60	2,161,258
	JUNE	2,392,000	2,234,228	-6.6%	271,578	1,926,072	131,978	51,593	242,860	29,372	4,887,681
	JULY	1,946,000	1,944,779	-0.1%	134,428	790,889	190,082	61,022	11,209	33	3,132,442
	AUGUST	1,962,000	1,896,889	-3.3%	134,336	130,170	149,308	59,572	37,068	5	2,407,348
	SEPTEMBER	2,191,000	2,083,911	-4.9%	195,461	92,291	178,529	41,864	32,066	24,958	2,649,079
	OCTOBER	1,906,000	1,836,883	-3.6%	70,187	148,112	186,755	45,900	2,709	914	2,291,460
	NOVEMBER	1,792,000	1,741,597	-2.8%	69,530	53,514	131,312	22,245	323,074	-	2,341,272
	DECEMBER	2,935,000	2,768,856	-5.7%	360,824	184,611	142,933	10,672	153,661	26,270	3,647,827
	YTD TOTALS	24,099,000	23,282,068	-3.4%	2,044,309	4,036,994	1,878,746	477,865	869,487	114,656	32,704,124
	2024 Adjusted Budget	24,099,000	24,099,000		3,239,333	1,548,333	1,700,333	403,000	-	100,000	31,089,999
YTD Variance % to Prior Year		12.6%	8.8%		-40.5%	140.1%	2.3%	15.6%	1037.8%	-44.3%	12.6%
2023	JANUARY		1,568,367		155,955	238,897	157,506	8,027	-	-	2,128,752
	FEBRUARY		1,539,730		208,668	99,366	106,393	15,663	2,715	-	1,972,536
	MARCH		2,030,246		223,743	219,554	157,285	12,178	-	71,169	2,714,176
	APRIL		1,476,283		774,627	100,712	215,093	25,843	-	(46)	2,592,512
	MAY		1,841,030		154,813	100,612	130,404	46,617	-	46	2,273,522
	JUNE		2,023,204		223,473	101,731	129,621	55,112	-	52,606	2,585,746
	JULY		1,723,776		580,457	289,594	106,004	60,716	-	2,351	2,762,896
	AUGUST		1,649,459		84,672	105,041	156,199	43,180	-	419	2,038,970
	SEPTEMBER		1,847,642		223,587	43,341	119,898	52,083	-	34,601	2,321,151
	OCTOBER		1,560,040		98,476	174,305	201,959	44,457	-	1,782	2,081,018
	NOVEMBER		1,560,759		336,826	93,138	167,370	29,255	799	677	2,188,824
	DECEMBER		2,583,946		373,162	115,007	188,882	20,146	72,904	42,098	3,396,144
	YTD TOTALS		21,404,481		3,438,458	1,681,299	1,836,613	413,278	76,418	205,702	29,056,248
	Totals Post BAP Refund		21,299,674		3,123,008	1,681,299	1,836,613	413,278	76,418	205,702	28,635,991
	2023 Adjusted Budget		22,050,630		2,625,630	1,030,780	2,040,910	373,660	-	200,000	28,321,610
Budget vs Actual Variance			-3.4%		18.9%	63.1%	-10.0%	10.6%		2.9%	1.1%
YTD Variance *Post BAP			6.9%		17.8%	-55.5%	-3.3%	31.3%	21.6%	8.9%	-0.5%
YTD Variance % to Prior Year			7.4%		29.7%	-55.5%	-3.3%	31.3%	21.6%	8.9%	1.0%
2022	JANUARY		1,290,514		176,432	130,345	128,149	3,109	208		1,728,758
	FEBRUARY		1,190,326		193,090	51,720	119,067	6,032	14,265		1,574,500
	MARCH		1,873,155		194,188	116,141	239,724	15,574		46,850	2,503,008
	APRIL		1,716,488		166,822	103,279	171,550	21,231	2,336		2,181,706
	MAY		1,596,606		141,953	156,057	162,552	37,751	817		2,095,736
	JUNE		1,977,923		363,695	166,434	145,676	30,068	-	50,020	2,683,797
	JULY		1,582,397		282,381	250,332	133,511	47,010	12,466		2,308,096
	AUGUST		1,732,722		170,194	577,453	169,804	63,940	8,651		2,722,763
	SEPTEMBER		1,769,359		333,062	1,252,503	155,205	22,131	-	46,134	3,578,394
	OCTOBER		1,469,642		176,355	329,917	214,840	42,562	15		2,233,332
	NOVEMBER		1,368,473		102,994	61,392	134,481	10,985	-		1,678,325
	DECEMBER		2,355,727		350,061	582,602	123,871	14,445	6,724	45,940	3,479,370
	YTD TOTALS		19,923,333		2,651,227	3,778,176	1,898,431	314,836	62,857	188,944	28,767,785
	2022 Adjusted Budget		20,145,920		2,386,940	1,532,520	1,914,660	319,480		101,250	26,400,770
Budget vs Actual Variance			-1.1%		11.1%	146.5%	-0.8%	-1.5%		86.6%	9.0%
YTD Variance % to Prior Year			9.1%		27.0%	54.8%	5.1%	16.0%	-33.9%		15.3%
2021	JANUARY		1,093,893		151,922	76,766	165,964	8,893	13,085		1,510,523
	FEBRUARY		1,048,733		123,647	175,248	141,326	9,311	9,343		1,507,607
	MARCH		1,473,421		187,196	497,955	118,578	12,589	1,431		2,291,171
	APRIL		1,447,875		92,613	880,417	156,795	13,198	3,434		2,594,332
	MAY		1,463,795		142,433	69,429	145,625	17,757	14,572		1,853,611
	JUNE		1,836,453		206,969	39,899	182,192	26,986	5,542		2,298,042
	JULY		1,460,976		121,088	(32,980)	144,891	38,956	15,499		1,748,430
	AUGUST		1,372,626		152,120	152,949	160,162	40,187	2,490		1,880,534
	SEPTEMBER		1,641,416		215,222	45,706	163,655	31,783	13,666		2,111,448
	OCTOBER		1,534,805		152,057	164,302	148,773	34,618	12,142		2,046,696
	NOVEMBER		1,503,261		162,041	156,565	144,254	23,667	1,145		1,990,933
	DECEMBER		2,377,087		379,832	214,495	134,883	13,526	2,814		3,122,637
	YTD TOTALS		18,254,341		2,087,139	2,440,753	1,807,098	271,471	95,163		24,955,964
	2021 Adjusted Budget		16,007,490		1,709,960	1,896,860	1,497,390	227,360			21,339,060
Budget vs Actual Variance			14.0%		22.1%	28.7%	20.7%	19.4%			16.9%
YTD Variance % to Prior Year			16.9%		39.3%	43.3%	19.3%	48.7%	-79.1%		19.0%
2020	JANUARY		1,146,885		139,124	167,476	143,490	20,259	10,328		1,627,562
	FEBRUARY		1,010,556		181,982	213,379	138,820	18,916	62,695		1,626,348
	MARCH		1,453,347		128,050	101,197	68,233	17,511	33,347		1,801,683
	APRIL		1,043,220		102,057	369,619	61,493	4,291	56,334		1,637,014
	MAY		1,104,718		86,298	182,958	52,846	7,772	34,308		1,468,899
	JUNE		1,620,670		135,567	62,081	152,603	13,238	126,571		2,110,730
	JULY		1,231,987		76,551	53,104	160,605	20,902	7,733		1,550,883
	AUGUST		1,176,398		83,836	53,404	155,256	24,833	26,419		1,520,146
	SEPTEMBER		1,500,877		105,141	136,333	145,388	18,154	48,695		1,954,587
	OCTOBER		1,274,200		123,011	36,568	192,352	17,622	7,756		1,651,508
	NOVEMBER		1,137,481		83,349	218,216	100,847	10,177	35,354		1,585,423
	DECEMBER		1,920,601		252,875	109,363	142,948	8,882	5,392		2,440,062
	YTD TOTALS		15,620,940		1,497,840	1,703,698	1,514,880	182,557	454,931		20,974,845
	2020 Adjusted Budget		14,616,360		1,189,540	1,895,060	1,041,660	181,890			18,924,510
Budget vs Actual Variance			6.9%		25.9%	-10.1%	45.4%	0.4%			10.8%
YTD Variance % to Prior Year			-2.9%		-12.9%	-18.4%	-12.7%	-59.9%	-67.1%		-10.6%

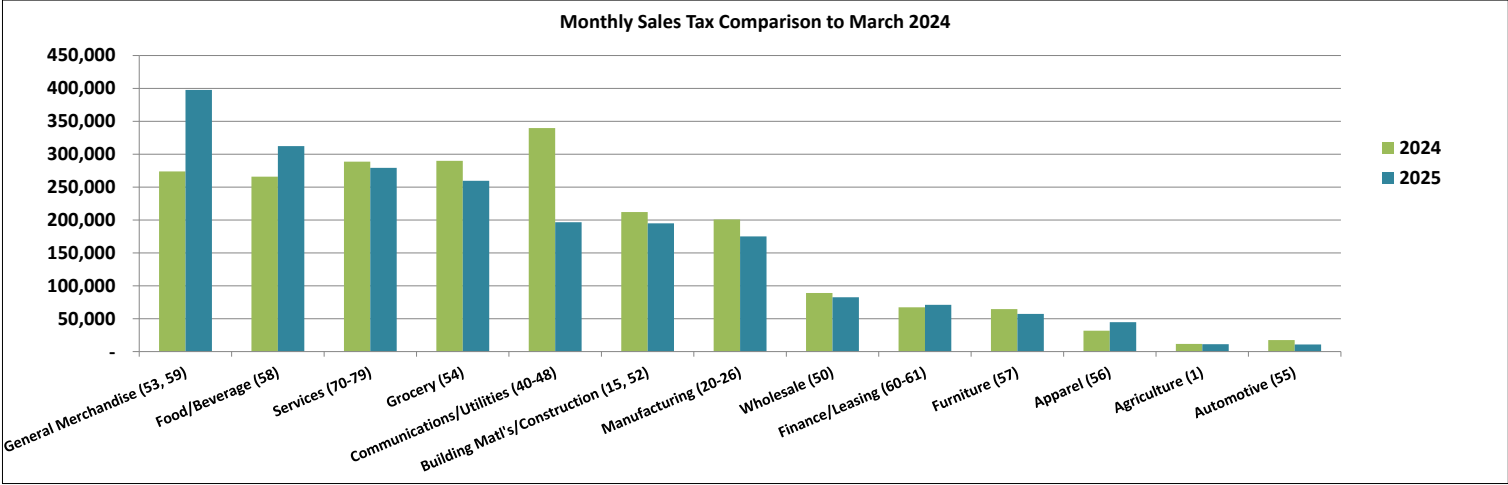
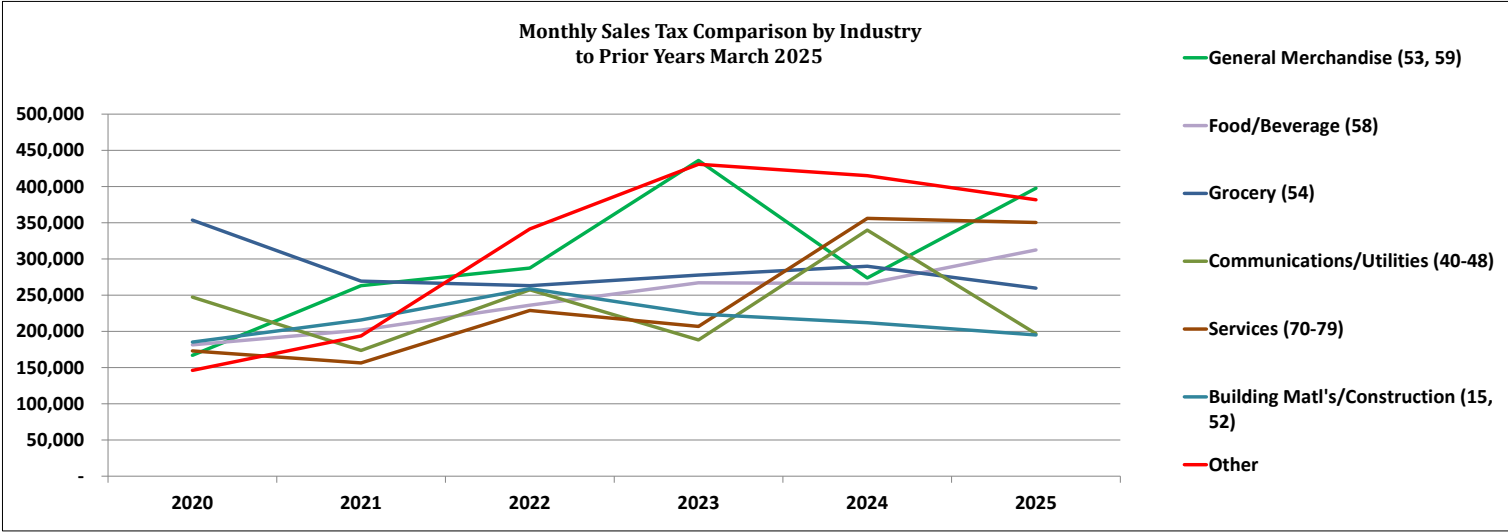
Monthly Sales Tax Revenue Comparisons by Area (March 2025)

AREA NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
Outside City	643,249	677,430	977,125	1,098,282	1,235,075	1,174,406	56.1%	-4.9%
Interchange	308,154	292,924	323,582	270,105	288,800	255,207	12.2%	-11.6%
Louisville Plaza	220,173	183,236	198,266	200,888	212,801	199,457	9.5%	-6.3%
Downtown	84,528	79,112	109,597	100,882	117,594	141,294	6.7%	20.2%
CTC	32,396	68,233	84,504	166,582	107,517	113,141	5.4%	5.2%
McCaslin North	68,616	62,893	71,067	79,806	71,587	83,372	4.0%	16.5%
Hwy 42 South	31,967	38,932	39,840	51,479	51,990	46,710	2.2%	-10.2%
S Boulder Rd	39,013	38,978	31,207	21,450	26,637	32,309	1.5%	21.3%
Centennial Valley	7,411	9,618	8,943	11,288	18,503	19,696	0.9%	6.4%
Hwy 42 North	5,445	7,400	9,271	9,394	6,698	8,103	0.4%	21.0%
Pine Street	4,728	5,141	6,873	5,593	6,822	7,774	0.4%	14.0%
S Suburban	5,965	4,106	4,276	5,464	6,005	7,055	0.3%	17.5%
Residential	1,701	5,417	8,603	9,032	2,477	5,153	0.2%	108.1%
Total Revenue	1,453,347	1,473,421	1,873,155	2,030,246	2,152,505	2,093,678		
% Of Change	8.9%	1.4%	27.1%	8.4%	6.0%	-2.7%		



Monthly Sales Tax Revenue Comparisons by Industry (March 2025)

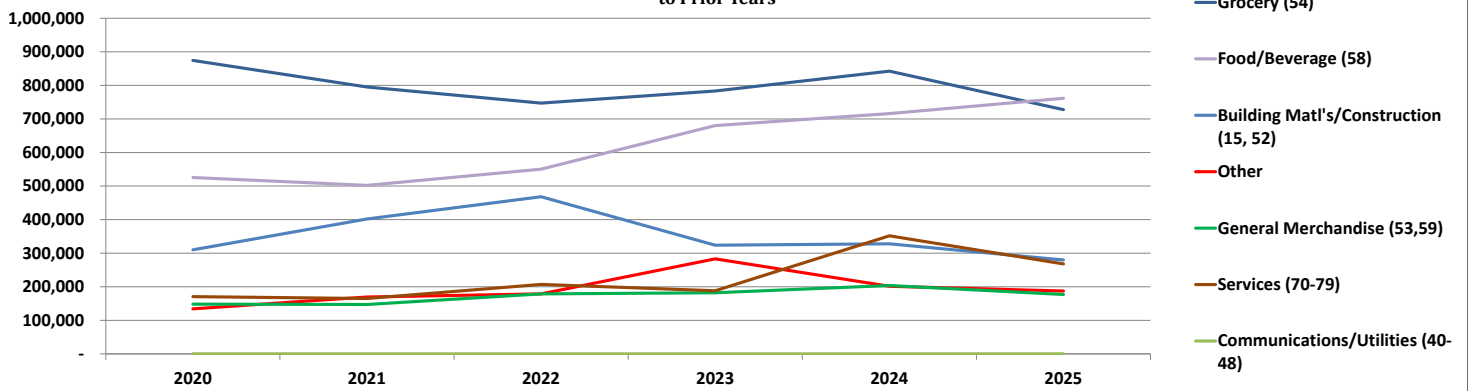
AREA NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
General Merchandise (53, 59)	166,884	263,010	287,394	436,015	273,819	397,790	19.0%	45.3%
Food/Beverage (58)	181,350	201,754	236,012	267,015	265,884	312,422	14.9%	17.5%
Services (70-79)	122,159	106,236	173,810	147,579	288,717	279,324	13.3%	-3.3%
Grocery (54)	353,612	269,311	263,006	277,646	289,953	259,674	12.4%	-10.4%
Communications/Utilities (40-48)	247,263	173,632	257,398	188,148	339,798	196,704	9.4%	-42.1%
Building Matl's/Construction (15, 52)	185,208	215,668	259,010	223,844	212,000	195,046	9.3%	-8.0%
Manufacturing (20-26)	42,774	84,384	193,365	263,457	200,730	174,972	8.4%	-12.8%
Wholesale (50)	56,416	55,364	53,887	71,519	89,006	82,595	3.9%	-7.2%
Finance/Leasing (60-61)	50,755	50,167	55,045	59,230	67,328	71,032	3.4%	5.5%
Furniture (57)	20,585	25,325	48,748	42,948	64,487	57,184	2.7%	-11.3%
Apparel (56)	13,845	14,715	22,165	24,515	31,763	44,785	2.1%	41.0%
Agriculture (1)	6,785	7,235	11,477	13,459	11,561	11,276	0.5%	-2.5%
Automotive (55)	5,710	6,620	11,837	14,871	17,458	10,873	0.5%	-37.7%
Totals	1,453,347	1,473,421	1,873,155	2,030,246	2,152,505	2,093,678		
% Of Change	8.9%	1.4%	27.1%	8.4%	6.0%	-2.7%		



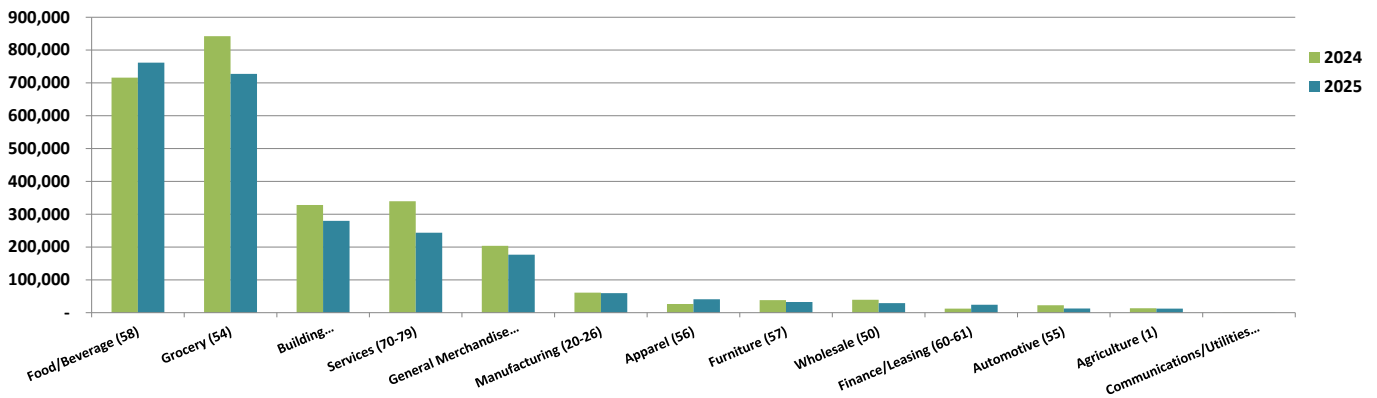
Sales Tax Revenue Comparisons by Industry - Inside City Area (Jan-Mar 2025)

INDUSTRY NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
Food/Beverage (58)	525,602	502,102	550,429	680,060	716,038	761,625	31.7%	6.4%
Grocery (54)	874,369	795,121	747,273	783,091	842,279	727,628	30.3%	-13.6%
Building Mat'l's/Construction (15, 52)	310,198	402,093	468,189	323,919	327,972	279,729	11.7%	-14.7%
Services (70-79)	197,419	162,657	203,726	186,447	339,355	243,763	10.2%	-28.2%
General Merchandise (53,59)	148,212	147,139	178,664	182,248	203,705	176,729	7.4%	-13.2%
Manufacturing (20-26)	45,735	72,829	53,448	145,909	61,226	59,502	2.5%	-2.8%
Apparel (56)	18,444	15,808	24,669	25,978	26,459	40,978	1.7%	54.9%
Furniture (57)	21,656	25,990	27,472	29,798	38,338	32,463	1.4%	-15.3%
Wholesale (50)	17,508	21,050	34,049	44,367	39,268	29,142	1.2%	-25.8%
Finance/Leasing (60-61)	(27,016)	2,320	3,399	1,694	12,409	24,065	1.0%	93.9%
Automotive (55)	16,572	18,797	25,508	23,405	22,581	12,584	0.5%	-44.3%
Agriculture (1)	14,203	14,957	13,732	13,694	13,554	12,517	0.5%	-7.7%
Communications/Utilities (40-48)	211	113	119	100	109	228	0.0%	109.8%
Totals	2,163,114	2,180,976	2,330,677	2,440,709	2,643,293	2,400,954		
% Of Change	-3.8%	0.8%	6.9%	4.7%	8.3%	-9.2%		

Jan-Mar 2025 In-City Sales Tax Comparison by Industry to Prior Years

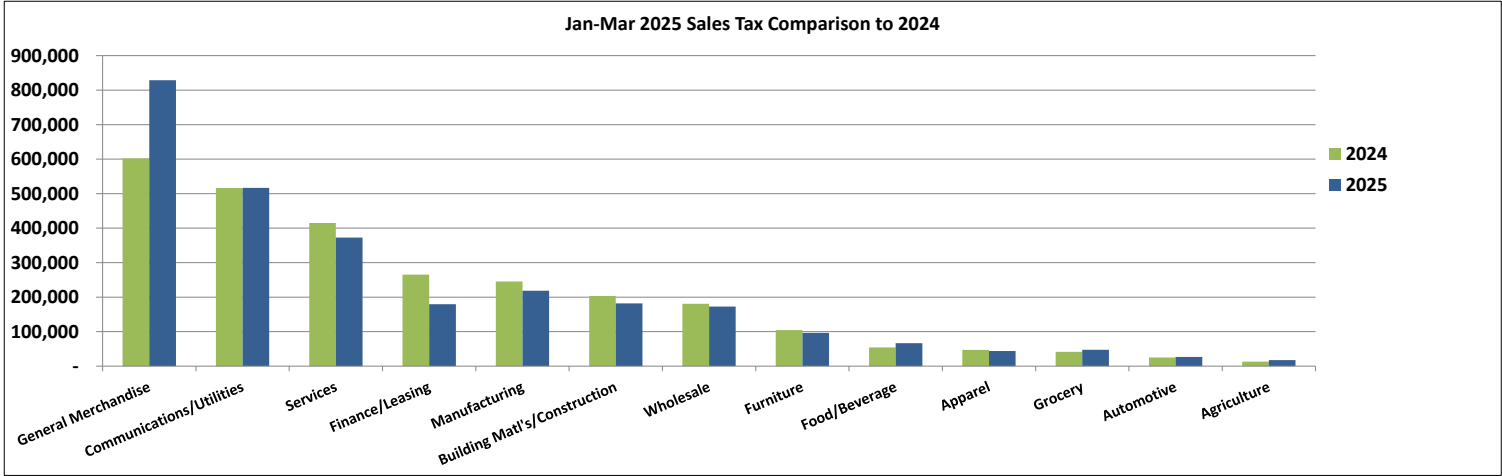
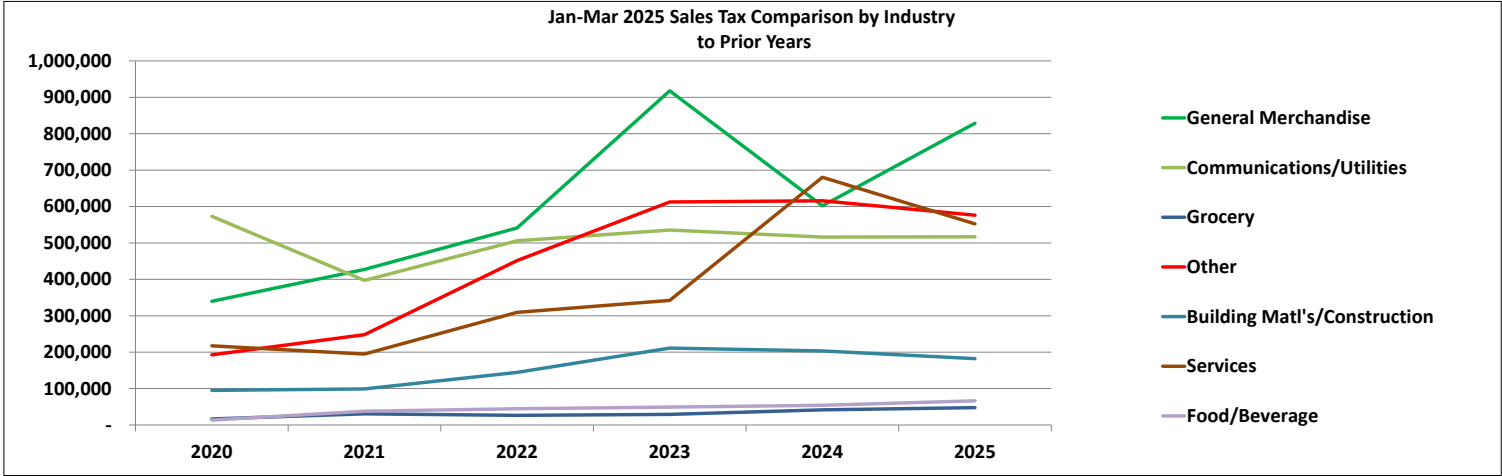


Jan-Mar 2025 Sales Tax Comparison to 2024



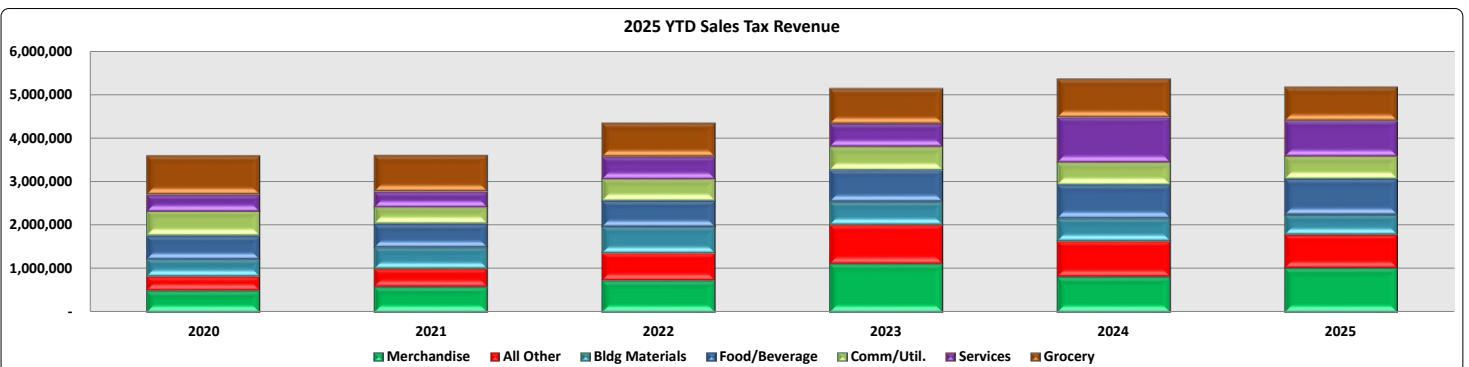
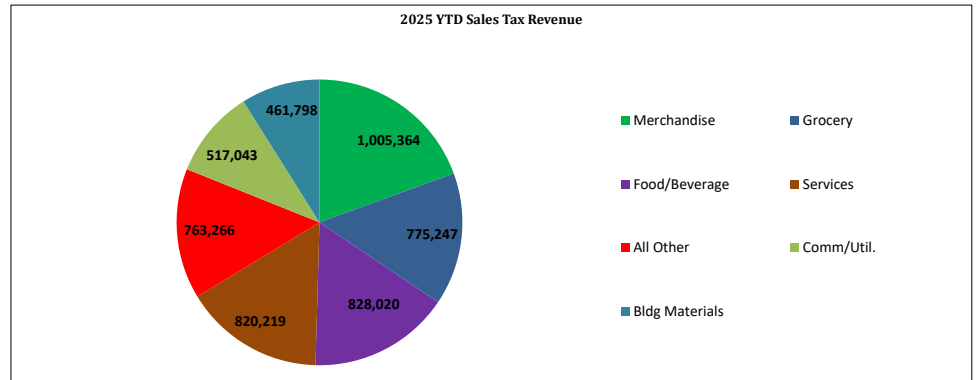
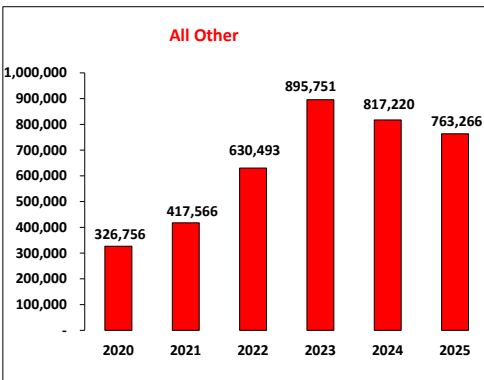
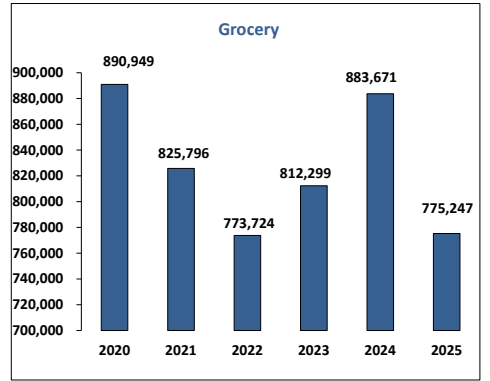
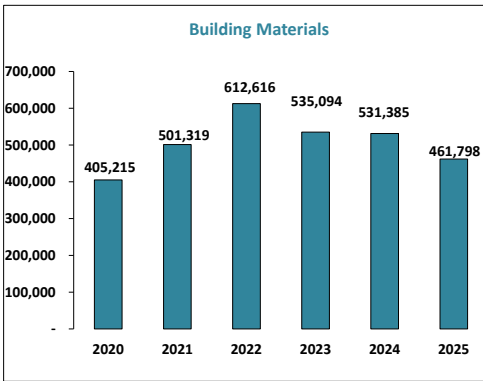
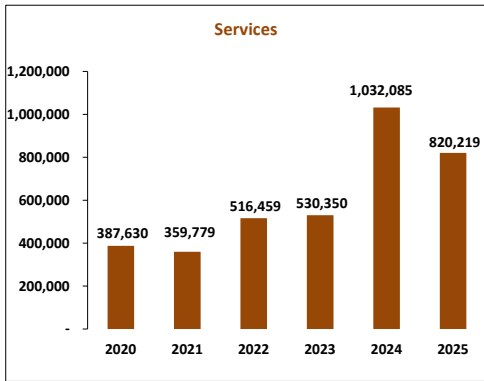
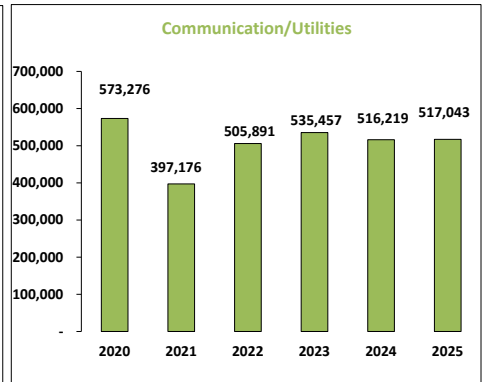
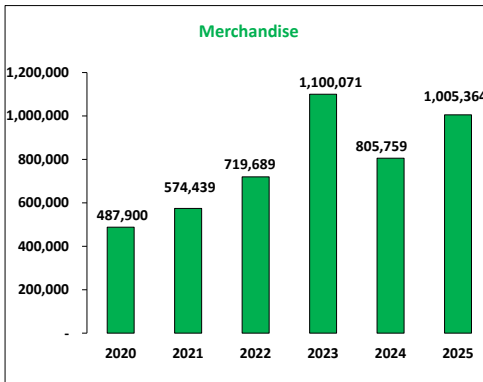
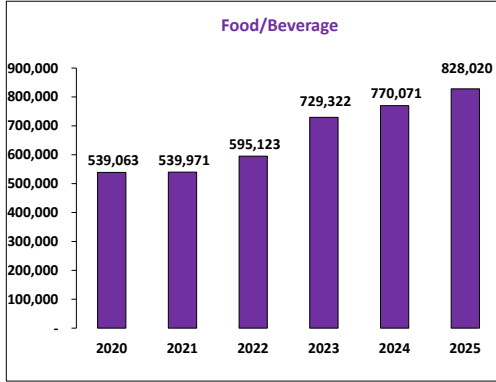
Sales Tax Revenue Comparisons by Industry - Outside City Area (Jan-Mar 2025)

INDUSTRY NAME	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	% Of Total	% Change
General Merchandise	339,687	427,301	541,025	917,822	602,053	828,636	22.2%	37.6%
Communications/Utilities	573,065	397,063	505,772	535,357	516,110	516,815	19.0%	0.1%
Services	98,347	92,108	182,530	197,242	415,015	372,798	15.3%	-10.2%
Finance/Leasing	118,879	102,694	126,804	144,968	265,306	179,592	9.8%	-32.3%
Manufacturing	49,308	71,939	211,976	355,144	245,285	218,520	9.0%	-10.9%
Building Matl's/Construction	95,016	99,226	144,427	211,175	203,413	182,069	7.5%	-10.5%
Wholesale	92,857	107,868	105,765	122,613	180,519	172,706	6.7%	-4.3%
Furniture	36,563	52,356	87,138	78,301	104,629	96,637	3.9%	-7.6%
Food/Beverage	13,461	37,870	44,695	49,261	54,033	66,394	2.0%	22.9%
Apparel	12,074	13,702	19,916	26,226	47,114	43,881	1.7%	-6.9%
Grocery	16,580	30,674	26,451	29,208	41,392	47,619	1.5%	15.0%
Automotive	-	3	12,088	10,118	25,173	26,826	0.9%	6.6%
Agriculture	1,836	2,268	14,733	20,199	13,073	17,509	0.5%	33.9%
Totals	1,447,674	1,435,071	2,023,318	2,697,634	2,713,116	2,770,003		
% Of Change	32.3%	-0.9%	41.0%	33.3%	0.6%	2.1%		



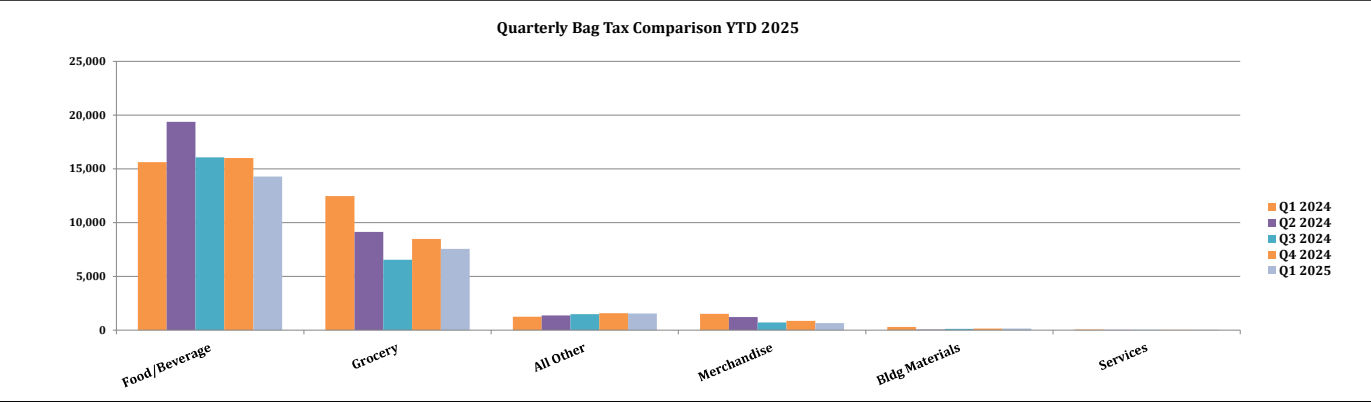
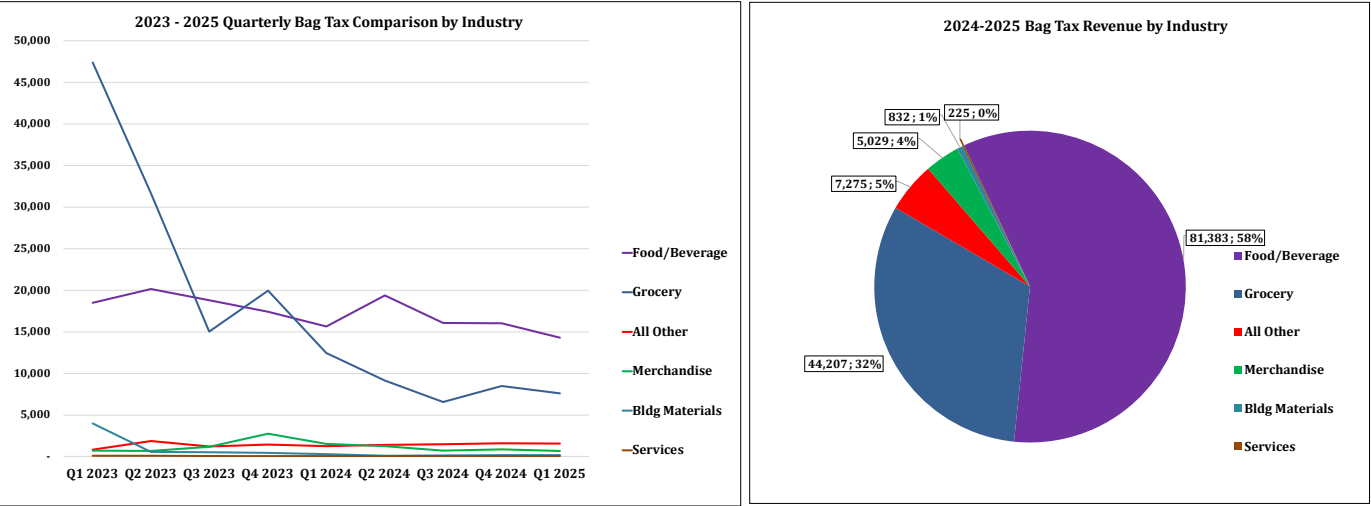
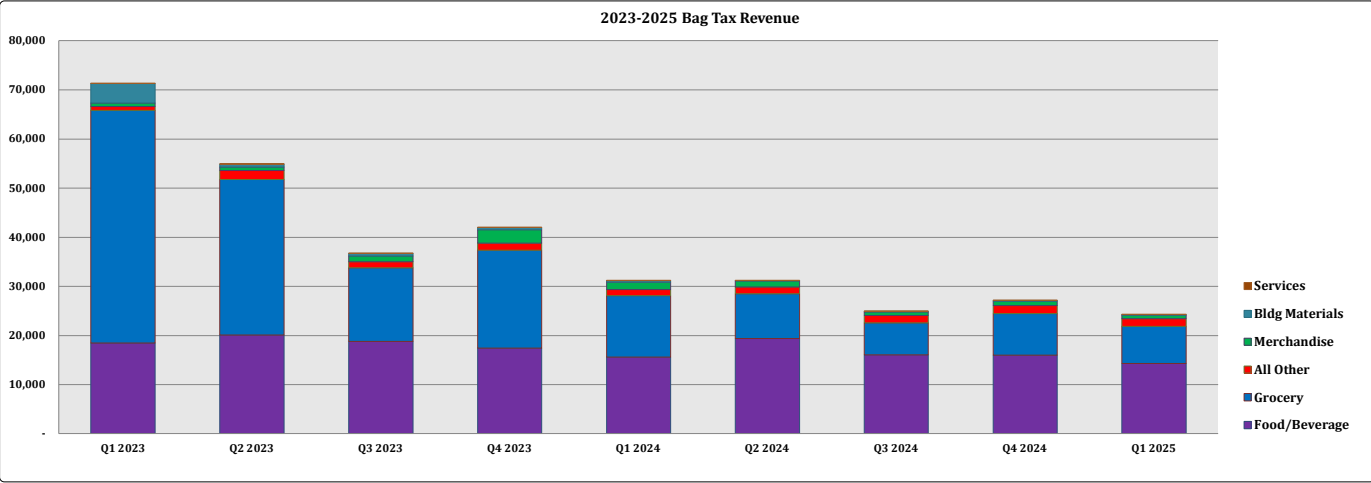
CITY OF LOUISVILLE
Revenue History by Industry (Jan-Mar 2025)

	2020	% Var	2021	% Var	2022	% Var	2023	% Var	2024	% Var	2025	% Var	% of Total
Merchandise	487,900	19.4%	574,439	17.7%	719,689	25.3%	1,100,071	52.9%	805,759	-26.8%	1,005,364	24.8%	19.4%
Food/Beverage	539,063	-14.6%	539,971	0.2%	595,123	10.2%	729,322	22.5%	770,071	5.6%	828,020	7.5%	16.0%
Services	387,630	-13.1%	359,779	-7.2%	516,459	43.5%	530,350	2.7%	1,032,085	94.6%	820,219	-20.5%	15.9%
Grocery	890,949	27.8%	825,796	-7.3%	773,724	-6.3%	812,299	5.0%	883,671	8.8%	775,247	-12.3%	15.0%
All Other	326,756	-10.0%	417,566	27.8%	630,493	51.0%	895,751	42.1%	817,220	-8.8%	763,266	-6.6%	14.8%
Comm/Util.	573,276	40.6%	397,176	-30.7%	505,891	27.4%	535,457	5.8%	516,219	-3.6%	517,043	0.2%	10.0%
Bldg Materials	405,215	4.2%	501,319	23.7%	612,616	22.2%	535,094	-12.7%	531,385	-0.7%	461,798	-13.1%	8.9%
	3,610,788	8.0%	3,616,047	0.1%	4,353,995	20.4%	5,138,343	18.0%	5,356,409	4.2%	5,170,956	-3.5%	

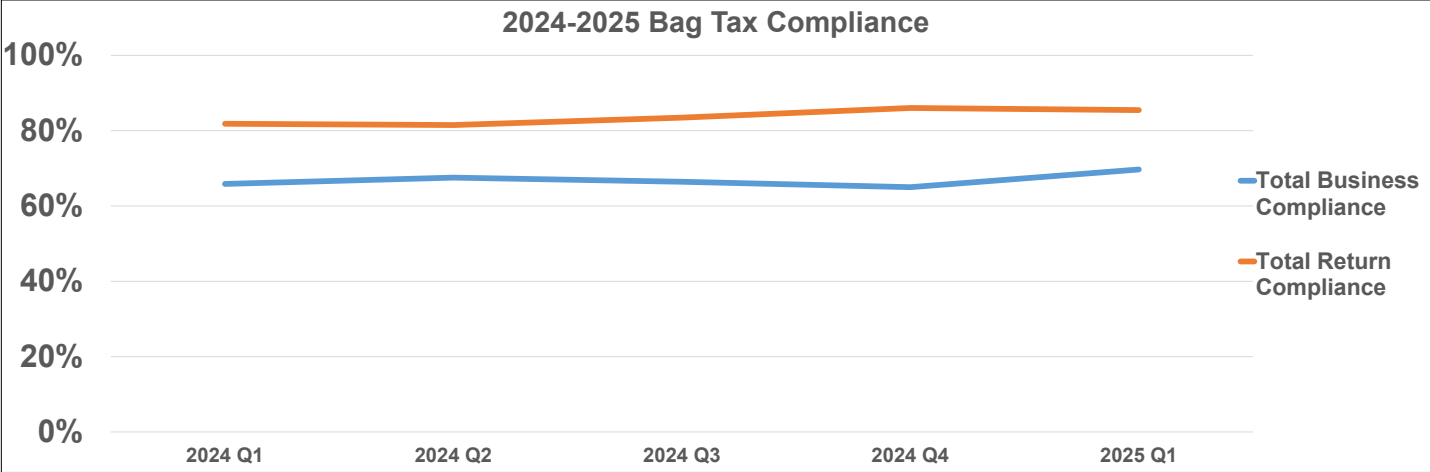


City of Louisville
Bag Tax Revenue Report

	Q1 2023	Q2 2023	Q3 2023	Q4 2023	Q1 2024	Q2 2024	Q3 2024	Q4 2024	Q1 2025	Total	QoQ % Var	% of Total
Food/Beverage	18,472	20,144	18,798	17,425	15,641	19,370	16,069	16,016	14,286	235,227	-17.0%	64.3%
Grocery	47,372	31,636	15,031	19,972	12,464	9,137	6,549	8,475	7,582	259,662	-28.3%	26.2%
All Other	826	1,859	1,203	1,444	1,249	1,389	1,495	1,598	1,544	16,815	7.6%	6.0%
Merchandise	700	680	1,178	2,722	1,530	1,232	714	879	673	14,966	-42.1%	2.9%
Bldg Materials	3,953	574	525	455	296	67	127	170	172	6,425	90.3%	0.5%
Services	75	77	56	65	60	42	42	44	36	729	0.4%	0.2%
	71,397	54,970	36,790	42,082	31,240	31,236	24,996	27,184	24,294	457,349	0.0%	



CITY OF LOUISVILLE							
Bag Tax Compliance							
Year	Period	Total Bag Tax coded businesses	Total Missing Filers	Total Business Compliance	Total Required Returns	Total Missing Returns	Total Return Compliance
2024	2024 Q1	164	56	66%	1184	215	82%
	2024 Q2	151	49	68%	1281	237	81%
	2024 Q3	146	49	66%	1343	222	83%
	2024 Q4	120	42	65%	1625	227	86%
2025	2025 Q1	132	40	70%	1466	213	85%





Use Tax Deep Dive Finance Committee May 15th, 2025

Travis Anderson, Revenue and Tax Manager

What is Use Tax?

- Use tax is charged on any goods purchased for use in Louisville without paying a sales tax or paying a lower rate than Louisville's tax rate

Common Purchases

- Regular, Recurring Expenses
- Ex: Cleaning Supplies, Replacement Parts, Computer Software, etc.

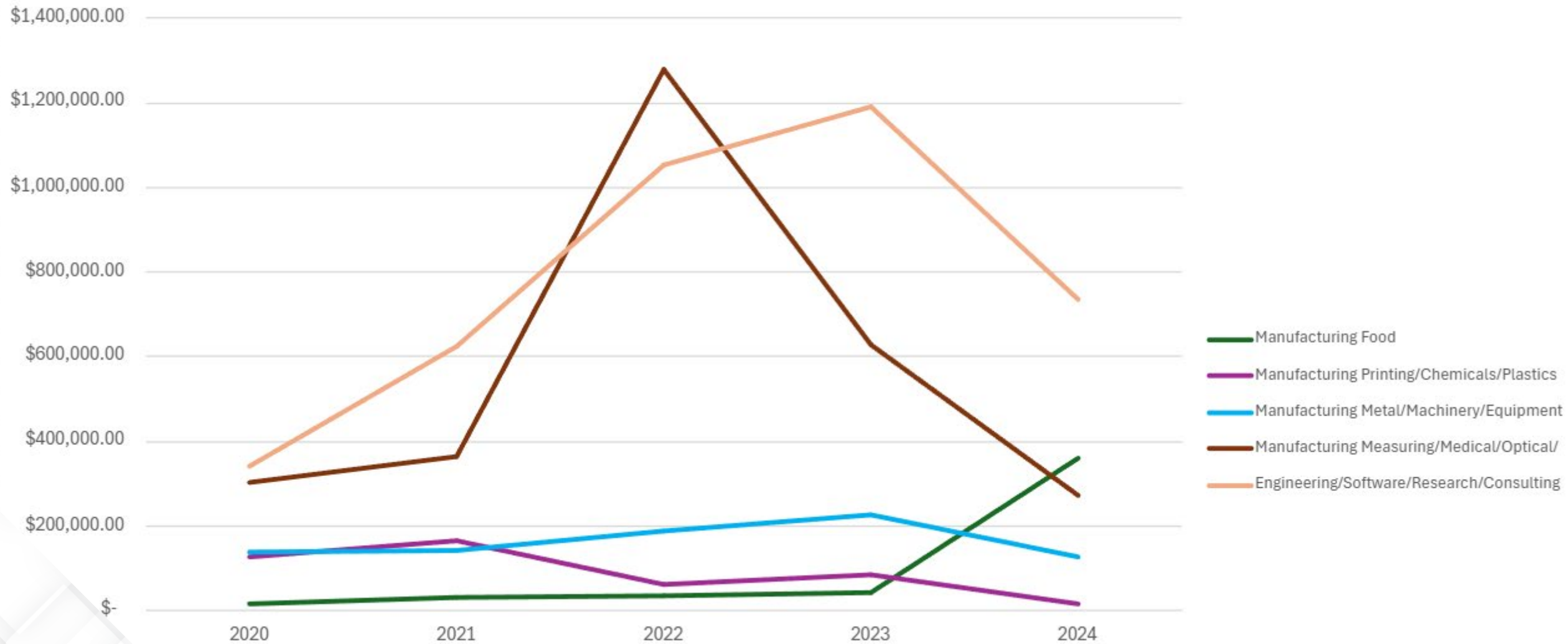
One-Time Purchases

- Infrequent, Single Transactions
- Ex: Remodeling Supplies, Large Equipment, etc.

Use Tax Collected by Industry Code

	2020	2021	2022	2023	2024	Total	Average
Agriculture/Forestry/Animals	\$ 1,201.00	\$ 1,014.00	\$ 645.00	\$ 3,320.95	\$ 776.00	\$ 6,956.95	\$ 1,391.39
Construction/GC/ Sub	\$ 2,906.00	\$ 30,460.71	\$ 12,356.00	\$ 21,543.00	\$ 17,666.22	\$ 84,920.22	\$ 16,984.04
Manufacturing Food	\$ 16,757.00	\$ 31,521.57	\$ 35,671.10	\$ 44,155.44	\$ 361,689.05	\$ 489,794.16	\$ 97,958.83
Manufacturing Textile/Apparel/Wood/Paper	\$ 624.00	\$ 2,649.00	\$ 1,812.00	\$ 2,295.00	\$ 1,403.00	\$ 8,783.00	\$ 1,756.60
Manufacturing Printing/Chemicals/Plastics	\$ 126,311.00	\$ 163,528.00	\$ 61,713.00	\$ 84,200.00	\$ 15,120.00	\$ 450,872.00	\$ 90,174.40
Manufacturing Metal/Machinery/Equipment	\$ 138,073.00	\$ 141,889.00	\$ 189,246.00	\$ 226,007.00	\$ 125,684.00	\$ 820,899.00	\$ 164,179.80
Manufacturing Electronics/Computers	\$ 6,661.54	\$ 7,477.00	\$ 14,345.51	\$ 5,593.00	\$ 8,883.00	\$ 42,960.05	\$ 8,592.01
Manufacturing Measuring/Medical/Optical/	\$ 304,674.85	\$ 365,443.40	\$ 1,279,831.05	\$ 627,018.59	\$ 273,790.43	\$ 2,850,758.32	\$ 570,151.66
Communications	\$ 13,588.00	\$ 17,788.00	\$ 11,120.00	\$ 20,067.00	\$ 11,068.00	\$ 73,631.00	\$ 14,726.20
Wholesale	\$ 43,279.00	\$ 40,388.97	\$ 22,598.00	\$ 43,242.00	\$ 33,100.00	\$ 182,607.97	\$ 36,521.59
Building Materials/Hardware	\$ 46,233.20	\$ 25,346.17	\$ 51,143.53	\$ 58,280.73	\$ 38,123.70	\$ 219,127.33	\$ 43,825.47
General Merchandise	\$ 13,143.00	\$ 55,468.00	\$ 112,604.95	\$ 90,896.00	\$ 32,817.32	\$ 304,929.27	\$ 60,985.85
Food Stores	\$ 3,949.00	\$ 4,289.64	\$ 4,964.53	\$ 6,730.00	\$ 10,949.00	\$ 30,882.17	\$ 6,176.43
Apparel/Accessories	\$ 1,192.00	\$ 5,973.00	\$ 1,186.00	\$ 6,475.00	\$ 1,397.66	\$ 16,223.66	\$ 3,244.73
Furniture/Appliance/Decor	\$ 980.00	\$ 1,261.00	\$ 1,501.00	\$ 3,944.00	\$ 2,906.00	\$ 10,592.00	\$ 2,118.40
Eating/Drinking Establishment	\$ 13,853.00	\$ 19,599.00	\$ 18,976.83	\$ 20,449.00	\$ 28,935.50	\$ 101,813.33	\$ 20,362.67
Financial/Insurance/Real Estate	\$ 34,792.70	\$ 23,406.17	\$ 29,841.70	\$ 37,389.47	\$ 22,659.71	\$ 148,089.75	\$ 29,617.95
Leasing/Rental Companies	\$ 59,363.00	\$ 70,457.00	\$ 54,758.00	\$ 80,585.00	\$ 44,377.00	\$ 309,540.00	\$ 61,908.00
Hotels/Lodging	\$ 6,984.96	\$ 9,628.00	\$ 7,677.00	\$ 45,695.00	\$ 2,422.00	\$ 72,406.96	\$ 14,481.39
Personal or Business Services	\$ 5,673.98	\$ 8,619.00	\$ 5,490.12	\$ 7,151.27	\$ 3,136.00	\$ 30,070.37	\$ 6,014.07
Service/Repairs/Auto Repair	\$ 709.00	\$ 980.00	\$ 8,832.00	\$ 6,435.00	\$ 1,009.00	\$ 17,965.00	\$ 3,593.00
Amusement/Recreation	\$ 1,718.00	\$ 8,663.00	\$ 907.39	\$ 15,176.61	\$ 245.00	\$ 26,710.00	\$ 5,342.00
Health/Medical Services	\$ 13,451.00	\$ 14,968.76	\$ 20,221.05	\$ 21,039.88	\$ 27,844.56	\$ 97,525.25	\$ 19,505.05
Legal/Accounting Services	\$ 2,379.00	\$ 1,443.00	\$ 1,943.57	\$ 991.00	\$ 1,091.00	\$ 7,847.57	\$ 1,569.51
Education/Social Services/Training	\$ 1,101.80	\$ 1,204.69	\$ 1,745.19	\$ 2,898.63	\$ 3,500.85	\$ 10,451.16	\$ 2,090.23
Engineering/Software/Research/Consulting	\$ 340,559.90	\$ 624,921.09	\$ 1,053,045.91	\$ 1,189,333.01	\$ 737,398.66	\$ 3,945,258.57	\$ 789,051.71
Misc	\$ 31,856.76	\$ 45,263.59	\$ 51,751.95	\$ 72,620.00	\$ 56,941.96	\$ 258,434.26	\$ 51,686.85
Terminated Accounts	\$ 203,555.60	\$ 249,747.73	\$ 150,923.99	\$ 254,087.61	\$ 27,957.30	\$ 886,260.52	\$ 177,128.90
Total	\$ 1,435,571.29	\$ 1,973,398.49	\$ 3,206,852.37	\$ 2,997,619.19	\$ 1,892,891.92	\$ 11,506,309.84	\$ 2,301,138.77

Use Tax Collected by Industry Code



Manufacturing – Medical and Optical

City Code	Industry	Location Code	2020	2021	2022	2023	2024	Total	Average
01328	Mfg-Measuring/Medical/Optical/	A	\$137,140.00	\$212,003.00	\$ 41,214.00	\$105,020.00	\$ 8,951.73	\$ 504,328.73	\$100,865.75
02575	Mfg-Measuring/Medical/Optical/	L01910	\$ 46,024.89	\$ 21,964.66	\$ 27,166.01	\$ 28,932.11	\$ 23,498.88	\$ 147,586.55	\$ 29,517.31
2717	Mfg-Measuring/Medical/Optical/	A			\$ 7.00			\$ 7.00	\$ 7.00
02944	Mfg-Measuring/Medical/Optical/	A	\$ 88.00	\$ 148.00	\$ 546.00	\$ 158.00	\$ 658.00	\$ 1,598.00	\$ 319.60
03566	Mfg-Measuring/Medical/Optical/	A	\$ 2.92		\$ 6,725.82	\$ 2,228.00	\$ 4,688.00	\$ 13,644.74	\$ 3,411.19
04994	Mfg-Measuring/Medical/Optical/	A			\$ 1.00			\$ 1.00	\$ 1.00
05036	Mfg-Measuring/Medical/Optical/	L03017	\$ 202.00	\$ 177.00	\$ 129.00	\$ 197.00	\$ 125.00	\$ 830.00	\$ 166.00
05562	Mfg-Measuring/Medical/Optical/	A	\$ 120.00		\$ 102.00	\$ 264.00	\$ 150.67	\$ 636.67	\$ 159.17
05595	Mfg-Measuring/Medical/Optical/	L00893	\$101,387.12	\$112,079.00	\$ 242,607.33	\$157,711.25	\$ 13,494.76	\$ 627,279.46	\$125,455.89
05971	Mfg-Measuring/Medical/Optical/	L02731				\$ 5.00		\$ 5.00	\$ 5.00
06375	Mfg-Measuring/Medical/Optical/	L10199	\$ 17,422.00	\$ 16,571.00		\$ 8,250.00		\$ 42,243.00	\$ 14,081.00
06662	Mfg-Measuring/Medical/Optical/	A	\$ 237.00			\$ 146.00		\$ 383.00	\$ 191.50
07103	Mfg-Measuring/Medical/Optical/	A	\$ 1,141.00	\$ 164.00		\$ 164.00		\$ 1,469.00	\$ 489.67
07126	Mfg-Measuring/Medical/Optical/	A	\$ 1.00	\$ 32.00		\$ 1.00		\$ 34.00	\$ 11.33
07140	Mfg-Measuring/Medical/Optical/	A			\$ 133.00			\$ 133.00	\$ 133.00
08350	Mfg-Measuring/Medical/Optical/	A	\$ 152.00	\$ 545.00	\$ 25.00	\$ 410.00	\$ 27.00	\$ 1,159.00	\$ 231.80
08442	Mfg-Measuring/Medical/Optical/	A	\$ 27.92	\$ 6.74		\$ 39.23		\$ 73.89	\$ 24.63
08620	Mfg-Measuring/Medical/Optical/	A			\$ 121.00			\$ 121.00	\$ 121.00
08809	Mfg-Measuring/Medical/Optical/	L12208	\$ 729.00	\$ 1,753.00	\$ 551.00	\$ 641.00	\$ 281.00	\$ 3,955.00	\$ 791.00
09240	Mfg-Measuring/Medical/Optical/	L10206			\$ 1,961.00	\$ 492.00	\$ 9,007.00	\$ 11,460.00	\$ 3,820.00
09281	Mfg-Measuring/Medical/Optical/	L12212			\$ 958,297.89	\$322,360.00	\$211,172.39	\$1,491,830.28	\$497,276.76
09786	Mfg-Measuring/Medical/Optical/	A			\$ 18.00			\$ 18.00	\$ 18.00
10219	Mfg-Measuring/Medical/Optical/	L10183			\$ 220.00			\$ 220.00	\$ 220.00
10304	Mfg-Measuring/Medical/Optical/	L03232			\$ 6.00			\$ 6.00	\$ 6.00
S01331	Mfg-Measuring/Medical/Optical/	A					\$ 1,736.00	\$ 1,736.00	\$ 1,736.00
5952	Mfg-Measuring/Medical/Optical/			\$ 12.00	\$ 11.00			\$ 23.00	\$ 11.50
03370	Mfg-Measuring/Medical/Optical/	L00622	\$ 1,397.00					\$ 1,397.00	\$ 1,397.00
04010	Mfg-Measuring/Medical/Optical/	L00591	\$ 7,907.00	\$ 589.00	\$ 3,564.00	\$ 2,781.00	\$ 374.00	\$ 15,215.00	\$ 3,043.00
04339	Mfg-Measuring/Medical/Optical/	L04750	\$ 2,769.00	\$ 259.00				\$ 3,028.00	\$ 1,514.00
07685	Mfg-Measuring/Medical/Optical/	L03507	\$ 281.00	\$ 130.00	\$ 264.00	\$ 248.00	\$ 288.00	\$ 1,211.00	\$ 242.20
Current			\$304,674.85	\$365,443.40	\$1,279,831.05	\$627,018.59	\$273,790.43	\$2,850,758.32	\$570,151.66
Closed			\$ 12,354.00	\$ 990.00	\$ 3,839.00	\$ 3,029.00	\$ 662.00	\$ 20,874.00	\$ 4,174.80
Total			\$317,028.85	\$366,433.40	\$1,283,670.05	\$630,047.59	\$274,452.43	\$2,871,632.32	\$574,326.46
Estimate			\$ 29,866.85	\$ 24,790.40	\$ 37,711.83	\$ 33,677.34	\$ 53,611.04	\$ 179,657.46	\$ 35,931.49

*the squares highlighted in pink represent large capital purchases

All Industry Software Services

City Code	Code	2020	2021	2022	2023	2024	Total	Average
8982	Eng/Software/Research/Consulti L12224		\$ 619.00	\$ 1,339.00	\$ 1,366.00	\$ 1,096.00	\$ 4,420.00	\$ 1,105.00
00408	Eng/Software/Research/Consulti L01960	\$ 65,797.00	\$ 85,261.00	\$ 138,581.00	\$ 69,276.00	\$ 91,475.00	\$ 450,390.00	\$ 90,078.00
03792	Eng/Software/Research/Consulti L02754	\$ 719.00	\$ 1,029.00	\$ 360.00	\$ 1,286.00	\$ 1,505.00	\$ 4,899.00	\$ 979.80
04179	Eng/Software/Research/Consulti L00757	\$ 3,758.00	\$ 5,230.00		\$ 4,524.00		\$ 13,512.00	\$ 4,504.00
04335	Eng/Software/Research/Consulti L02703	\$ 96,973.00	\$ 66,803.00	\$ 121.00	\$ 15,073.00	\$ 6,801.00	\$ 185,771.00	\$ 37,154.20
04347	Eng/Software/Research/Consulti L01919	\$ 221.64	\$ 463.00	\$ 83.00	\$ 111.00		\$ 878.64	\$ 219.66
04395	Eng/Software/Research/Consulti L00394	\$ 3,212.00					\$ 3,212.00	\$ 3,212.00
04647	Eng/Software/Research/Consulti L03386	\$ 1,232.00	\$ 471.00	\$ 1,881.00	\$ 929.00		\$ 4,513.00	\$ 1,128.25
04654	Eng/Software/Research/Consulti L00666	\$ 20.00	\$ 29.00	\$ 75.00	\$ 19.00	\$ 34.00	\$ 177.00	\$ 35.40
05600	Eng/Software/Research/Consulti L03035		\$ 6,920.00	\$ 4,243.00	\$ 5,960.00		\$ 17,123.00	\$ 5,707.67
05735	Eng/Software/Research/Consulti		\$ 40.00	\$ 50.00		\$ 42.00	\$ 132.00	\$ 44.00
05908	Eng/Software/Research/Consulti L03199	\$ 37.67	\$ 15.00	\$ 5.00	\$ 45.00	\$ 4.00	\$ 106.67	\$ 21.33
06220	Eng/Software/Research/Consulti L03242	\$ 597.00	\$ 947.00	\$ 17,127.00	\$ 1,049.00	\$ 9,740.00	\$ 29,460.00	\$ 5,892.00
06330	Eng/Software/Research/Consulti L03012	\$ 785.00	\$ 1,019.00		\$ 769.00		\$ 2,573.00	\$ 857.67
06507	Eng/Software/Research/Consulti L00622				\$ 383.00		\$ 383.00	\$ 383.00
06709	Eng/Software/Research/Consulti L01960	\$ 30,824.00	\$ 29,548.00	\$ 30,043.00	\$ 19,653.00	\$ 7,002.00	\$ 117,070.00	\$ 23,414.00
06886	Eng/Software/Research/Consulti L03344	\$ 2,055.68	\$ 1,470.96	\$ 1,301.91	\$ 4,561.01	\$ 310.26	\$ 9,699.82	\$ 1,939.96
07200	Eng/Software/Research/Consulti L02106	\$ 354.00	\$ 358.00				\$ 712.00	\$ 356.00
07401	Eng/Software/Research/Consulti L03448	\$ 83,615.00	\$ 198,190.00	\$ 150,293.00	\$ 483,527.00	\$ 8,864.00	\$ 924,489.00	\$ 184,897.80
07552	Eng/Software/Research/Consulti L00752	\$ 163.00	\$ 281.00		\$ 243.00	\$ 456.00	\$ 1,143.00	\$ 285.75
07562	Eng/Software/Research/Consulti L03520	\$ 81.00	\$ 174.00		\$ 113.00		\$ 368.00	\$ 122.67
07631	Eng/Software/Research/Consulti L03494			\$ 25,857.00		\$ 8,581.00	\$ 34,438.00	\$ 17,219.00
08007	Eng/Software/Research/Consulti L03543	\$ 17.00	\$ 30.00	\$ 10.00	\$ 22.00	\$ 40.00	\$ 119.00	\$ 23.80
08192	Eng/Software/Research/Consulti L03206	\$ 2,297.00	\$ 4,338.00	\$ 1,538.00	\$ 3,379.00	\$ 1,095.65	\$ 12,647.65	\$ 2,529.53
08314	Eng/Software/Research/Consulti L01780	\$ 5.00	\$ 36.00	\$ 23.00	\$ 37.00	\$ 62.00	\$ 163.00	\$ 32.60
08441	Eng/Software/Research/Consulti L12123	\$ 927.00	\$ 2.00	\$ 75.00	\$ 54.00	\$ 8.00	\$ 1,066.00	\$ 213.20
08592	Eng/Software/Research/Consulti L00516	\$ 13,723.00	\$ 74,151.00	\$ 129,832.00	\$ 138,992.00	\$ 169,011.00	\$ 525,709.00	\$ 105,141.80
08769	Eng/Software/Research/Consulti L02934	\$ 14,210.00	\$ 22,391.00	\$ 27,502.00	\$ 14,172.00	\$ 13,383.00	\$ 91,658.00	\$ 18,331.60
08920	Eng/Software/Research/Consulti L12221	\$ 17,547.00	\$ 35,284.00	\$ 48,388.00	\$ 44,789.00	\$ 44,885.00	\$ 190,893.00	\$ 38,178.60
09206	Eng/Software/Research/Consulti L02703		\$ 60,383.00	\$ 393,843.00	\$ 260,932.00	\$ 287,506.00	\$ 1,002,664.00	\$ 250,666.00
09229	Eng/Software/Research/Consulti L03295		\$ 16,445.00	\$ 38,393.00	\$ 43,884.00	\$ 44,509.00	\$ 143,231.00	\$ 35,807.75
09231	Eng/Software/Research/Consulti L03295			\$ 22,065.00	\$ 8,798.00	\$ 22,769.00	\$ 53,632.00	\$ 17,877.33
09232	Eng/Software/Research/Consulti L03295		\$ 12,332.00	\$ 16,315.00	\$ 17,820.00	\$ 17,621.00	\$ 64,088.00	\$ 16,022.00
09560	Eng/Software/Research/Consulti L00761	\$ 1,350.91	\$ 644.13	\$ 1,263.00	\$ 291.00		\$ 3,549.04	\$ 887.26
09705	Eng/Software/Research/Consulti L02123			\$ 2,355.00	\$ 47,250.00		\$ 49,605.00	\$ 24,802.50
S01390	Eng/Software/Research/Consulti A					\$ 540.92	\$ 540.92	\$ 540.92
Current		\$340,559.90	\$624,921.09	\$1,053,045.91	\$1,189,333.01	\$737,398.66	\$3,945,258.57	\$ 789,051.71
Closed		\$ 69,767.61	\$ 59,391.52	\$ 38,433.00	\$ 98,270.00	\$ -	\$ 265,862.13	\$ 53,172.43
Total		\$410,327.51	\$684,312.61	\$1,091,478.91	\$1,287,603.01	\$737,398.66	\$4,211,120.70	\$ 842,224.14
Estimate		\$134,794.48	\$164,694.39	\$ 182,763.26	\$ 184,379.26	\$177,454.66	\$ 844,086.05	\$ 168,817.21

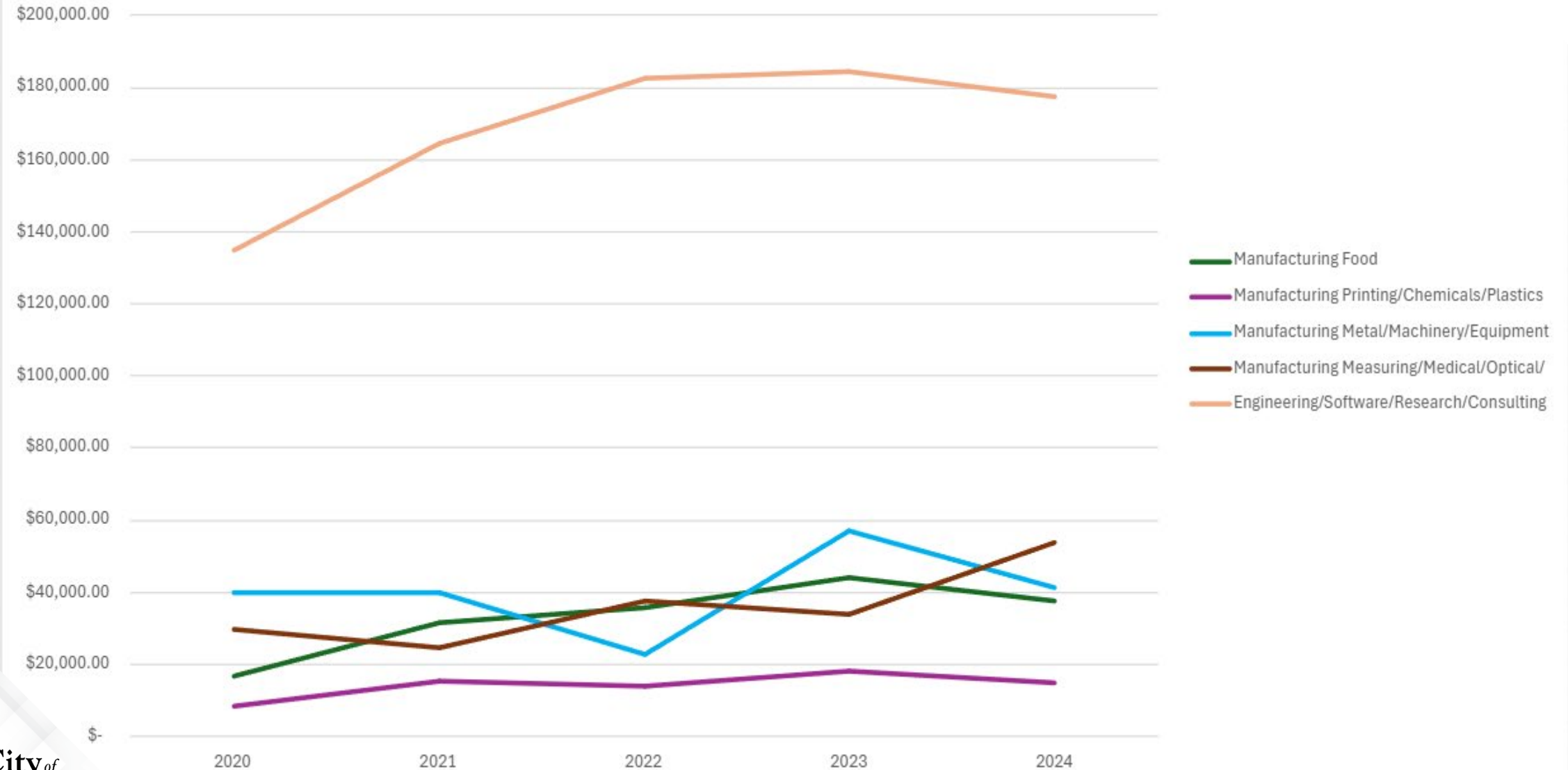
*the squares highlighted in pink represent large capital purchases

*hid all rows for closed businesses and use tax remittances totaling under \$100 due to spacing constraints

Estimated Common Use Tax

	2020	2021	2022	2023	2024	Total	Average
Agriculture/Forestry/Animals	\$ 1,201.00	\$ 1,014.00	\$ 645.00	\$ 586.00	\$ 776.00	\$ 4,222.00	\$ 844.40
Construction/GC/ Sub	\$ 2,906.00	\$ 14,190.00	\$ 12,356.00	\$ 21,543.00	\$ 17,666.22	\$ 68,661.22	\$ 13,732.24
Manufacturing Food	\$ 16,757.00	\$ 31,521.57	\$ 35,671.10	\$ 44,155.44	\$ 37,497.05	\$ 165,602.16	\$ 33,120.43
Manufacturing Textile/Apparel/Wood/Paper	\$ 624.00	\$ 2,649.00	\$ 1,812.00	\$ 2,295.00	\$ 1,403.00	\$ 8,783.00	\$ 1,756.60
Manufacturing Printing/Chemicals/Plastics	\$ 8,397.00	\$ 15,396.00	\$ 13,994.00	\$ 18,221.00	\$ 15,120.00	\$ 50,832.00	\$ 10,166.40
Manufacturing Metal/Machinery/Equipment	\$ 40,134.00	\$ 40,132.00	\$ 22,899.00	\$ 56,933.00	\$ 41,290.00	\$ 201,388.00	\$ 40,277.60
Manufacturing Electronics/Computers	\$ 6,661.54	\$ 7,477.00	\$ 5,070.00	\$ 5,593.00	\$ 8,883.00	\$ 33,684.54	\$ 6,736.91
Manufacturing Measuring/Medical/Optical/	\$ 29,866.85	\$ 24,790.40	\$ 37,711.83	\$ 33,677.34	\$ 53,611.04	\$ 179,657.46	\$ 35,931.49
Communications	\$ 10,339.00	\$ 11,682.00	\$ 9,451.00	\$ 5,445.00	\$ 8,066.00	\$ 44,983.00	\$ 8,996.60
Wholesale	\$ 23,098.00	\$ 27,223.00	\$ 22,598.00	\$ 29,323.00	\$ 33,100.00	\$ 135,342.00	\$ 27,068.40
Building Materials/Hardware	\$ 13,915.20	\$ 21,334.17	\$ 24,340.53	\$ 16,526.73	\$ 15,168.70	\$ 91,285.33	\$ 18,257.07
General Merchandise	\$ 12,338.00	\$ 23,439.00	\$ 18,429.00	\$ 20,705.00	\$ 20,643.32	\$ 95,554.32	\$ 19,110.86
Food Stores	\$ 3,949.00	\$ 4,289.64	\$ 4,964.53	\$ 6,730.00	\$ 4,265.00	\$ 24,198.17	\$ 4,839.63
Apparel/Accessories	\$ 1,192.00	\$ 461.00	\$ 1,186.00	\$ 284.00	\$ 1,397.66	\$ 4,520.66	\$ 904.13
Furniture/Appliance/Decor	\$ 980.00	\$ 1,261.00	\$ 1,501.00	\$ 567.00	\$ 321.00	\$ 4,630.00	\$ 926.00
Eating/Drinking Establishment	\$ 11,706.00	\$ 13,947.00	\$ 15,145.83	\$ 13,321.00	\$ 17,818.50	\$ 71,938.33	\$ 14,387.67
Financial/Insurance/Real Estate	\$ 32,459.70	\$ 23,406.17	\$ 20,531.70	\$ 24,585.40	\$ 22,659.71	\$ 123,642.68	\$ 24,728.54
Leasing/Rental Companies	\$ 27,415.00	\$ 34,575.00	\$ 41,914.00	\$ 40,962.00	\$ 44,377.00	\$ 189,243.00	\$ 37,848.60
Hotels/Lodging	\$ 2,014.96	\$ 2,346.00	\$ 1,540.00	\$ 1,804.00	\$ 2,422.00	\$ 10,126.96	\$ 2,025.39
Personal or Business Services	\$ 2,561.98	\$ 1,270.00	\$ 3,364.23	\$ 3,048.27	\$ 2,048.00	\$ 12,292.48	\$ 2,458.50
Service/Repairs/Auto Repair	\$ 709.00	\$ 980.00	\$ 521.00	\$ 571.00	\$ 574.00	\$ 3,355.00	\$ 671.00
Amusement/Recreation	\$ 270.00	\$ 697.00	\$ 907.39	\$ 456.00	\$ 245.00	\$ 2,575.39	\$ 515.08
Health/Medical Services	\$ 8,357.00	\$ 7,121.76	\$ 8,125.35	\$ 7,503.88	\$ 8,232.05	\$ 39,340.04	\$ 7,868.01
Legal/Accounting Services	\$ 1,246.00	\$ 1,443.00	\$ 1,943.57	\$ 991.00	\$ 1,091.00	\$ 6,714.57	\$ 1,342.91
Education/Social Services/Training	\$ 1,101.80	\$ 783.69	\$ 760.19	\$ 1,219.63	\$ 1,001.63	\$ 4,866.94	\$ 973.39
Engineering/Software/Research/Consulting	\$ 134,794.48	\$ 164,694.39	\$ 182,763.26	\$ 184,379.26	\$ 177,454.66	\$ 844,086.05	\$ 168,817.21
Misc	\$ 27,768.00	\$ 37,929.00	\$ 44,676.00	\$ 49,814.00	\$ 50,701.96	\$ 210,888.96	\$ 42,177.79
Total	\$ 422,762.51	\$ 516,052.79	\$ 534,821.51	\$ 591,239.95	\$ 587,833.50	\$2,632,414.26	\$ 526,482.85

Estimated Common Use Tax



Estimated Target Industry Use Tax

	2020	2021	2022	2023	2024	Total	Average
Agriculture/Forestry/Animals	\$ 1,201.00	\$ 1,014.00	\$ 645.00	\$ 3,320.95	\$ 776.00	\$ 6,956.95	\$ 1,391.39
Construction/GC/ Sub	\$ 2,906.00	\$ 30,460.71	\$ 12,356.00	\$ 21,543.00	\$ 17,666.22	\$ 84,920.22	\$ 16,984.04
MFG Food	\$ 16,757.00	\$ 31,521.57	\$ 35,671.10	\$ 44,155.44	\$ 361,689.05	\$ 489,794.16	\$ 97,958.83
MFG Textile/Apparel/Wood/Paper	\$ 624.00	\$ 2,649.00	\$ 1,812.00	\$ 2,295.00	\$ 1,403.00	\$ 8,783.00	\$ 1,756.60
MFG Printing/Chemicals/Plastics/Rubber	\$ 126,311.00	\$ 163,528.00	\$ 61,713.00	\$ 84,200.00	\$ 15,120.00	\$ 450,872.00	\$ 90,174.40
Mfg-Metal/Machinery/Equipment	\$ 138,073.00	\$ 141,889.00	\$ 189,246.00	\$ 226,007.00	\$ 125,684.00	\$ 820,899.00	\$ 164,179.80
Mfg-Electronics/Computers/Comp	\$ 6,661.54	\$ 7,477.00	\$ 14,345.51	\$ 5,593.00	\$ 8,883.00	\$ 42,960.05	\$ 8,592.01
Mfg-Measuring/Medical/Optical/	\$ 304,674.85	\$ 365,443.40	\$ 1,279,831.05	\$ 627,018.59	\$ 273,790.43	\$ 2,850,758.32	\$ 570,151.66
Communications	\$ 13,588.00	\$ 17,788.00	\$ 11,120.00	\$ 20,067.00	\$ 11,068.00	\$ 73,631.00	\$ 14,726.20
Wholesale	\$ 43,279.00	\$ 40,388.97	\$ 22,598.00	\$ 43,242.00	\$ 33,100.00	\$ 182,607.97	\$ 36,521.59
Building Materials/Hardware	\$ 46,233.20	\$ 25,346.17	\$ 51,143.53	\$ 58,280.73	\$ 38,123.70	\$ 219,127.33	\$ 43,825.47
GENERAL MERCHANDISE	\$ 13,143.00	\$ 55,468.00	\$ 112,604.95	\$ 90,896.00	\$ 32,817.32	\$ 304,929.27	\$ 60,985.85
Food Stores	\$ 3,949.00	\$ 4,289.64	\$ 4,964.53	\$ 6,730.00	\$ 10,949.00	\$ 30,882.17	\$ 6,176.43
Apparel/Accessories	\$ 1,192.00	\$ 5,973.00	\$ 1,186.00	\$ 6,475.00	\$ 1,397.66	\$ 16,223.66	\$ 3,244.73
Furniture/Appliance/Decor	\$ 980.00	\$ 1,261.00	\$ 1,501.00	\$ 3,944.00	\$ 2,906.00	\$ 10,592.00	\$ 2,118.40
Eating/Drinking Establishment	\$ 13,853.00	\$ 19,599.00	\$ 18,976.83	\$ 20,449.00	\$ 28,935.50	\$ 101,813.33	\$ 20,362.67
Financial/Insurance/Real Estat	\$ 34,792.70	\$ 23,406.17	\$ 29,841.70	\$ 37,389.47	\$ 22,659.71	\$ 148,089.75	\$ 29,617.95
Leasing/Rental Companies	\$ 59,363.00	\$ 70,457.00	\$ 54,758.00	\$ 80,585.00	\$ 44,377.00	\$ 309,540.00	\$ 61,908.00
Hotels/Lodging	\$ 6,984.96	\$ 9,628.00	\$ 7,677.00	\$ 45,695.00	\$ 2,422.00	\$ 72,406.96	\$ 14,481.39
Personal or Business Services	\$ 5,673.98	\$ 8,619.00	\$ 5,490.12	\$ 7,151.27	\$ 3,136.00	\$ 30,070.37	\$ 6,014.07
Service/Repairs/Auto Repair/Ot	\$ 709.00	\$ 980.00	\$ 8,832.00	\$ 6,435.00	\$ 1,009.00	\$ 17,965.00	\$ 3,593.00
Amusement/Recreation	\$ 1,718.00	\$ 8,663.00	\$ 907.39	\$ 15,176.61	\$ 245.00	\$ 26,710.00	\$ 5,342.00
Health/Medical Services	\$ 13,451.00	\$ 14,968.76	\$ 20,221.05	\$ 21,039.88	\$ 27,844.56	\$ 97,525.25	\$ 19,505.05
Legal/Accounting Services	\$ 2,379.00	\$ 1,443.00	\$ 1,943.57	\$ 991.00	\$ 1,091.00	\$ 7,847.57	\$ 1,569.51
Education/Social Services/Trai	\$ 1,101.80	\$ 1,204.69	\$ 1,745.19	\$ 2,898.63	\$ 3,500.85	\$ 10,451.16	\$ 2,090.23
Eng/Software/Research/Consulti	\$ 340,559.90	\$ 624,921.09	\$ 1,053,045.91	\$ 1,189,333.01	\$ 737,398.66	\$ 3,945,258.57	\$ 789,051.71
Misc	\$ 31,856.76	\$ 45,263.59	\$ 51,751.95	\$ 72,620.00	\$ 56,941.96	\$ 258,434.26	\$ 51,686.85
Closed	\$ 203,555.60	\$ 249,747.73	\$ 150,923.99	\$ 254,087.61	\$ 27,957.30	\$ 886,260.52	\$ 177,128.90
Total	\$ 1,435,571.29	\$ 1,973,398.49	\$ 3,206,852.37	\$ 2,997,619.19	\$ 1,892,891.92	\$ 11,506,309.84	\$ 2,301,138.77
BAP Refund	\$ 308,300.00	\$ 377,178.00	\$ 264,287.00	\$ 497,378.00	\$ 70,537.00	\$ 1,517,680.00	\$ 303,536.00
Total- BAP	\$ 1,127,271.29	\$ 1,596,220.49	\$ 2,942,565.37	\$ 2,500,241.19	\$ 1,822,354.92	\$ 9,988,629.84	\$ 1,997,602.77
Boulder County Tageted Industries 1/7/2025	\$ 651,896.29	\$ 997,841.49	\$ 2,347,222.47	\$ 1,821,944.60	\$ 1,020,072.09	\$ 6,838,976.94	\$ 1,367,795.39
Total - Targeted Industries	\$ 783,675.00	\$ 975,557.00	\$ 859,629.90	\$ 1,175,674.59	\$ 872,819.83	\$ 4,667,332.90	\$ 933,466.58

Thank you!