

**OCCUPATIONAL LICENSE TAX
OF
COUNTY OF PENDLETON**

ORDINANCE NO. 430.01

**AN ORDINANCE RELATING TO AND AMENDING SECTION 3 OF
PENDLETON COUNTY ORDINANCE NO. 430.0 RELATING TO A
TEMPORARY INCREASE TO ONE AND ONE-HALF (1 AND 1/2%) PERCENT
OF THE EXISTING OCCUPATIONAL LICENSE TAX UPON ALL PERSONS
ENGAGED OR EMPLOYED IN ANY TRADE, OCCUPATION OR PROFESSION
WITHIN THE COUNTY OF PENDLETON, COMMONWEALTH OF KENTUCKY
FOR THE HEALTH, EDUCATION, SAFETY, WELFARE AND CONVENIENCE
OF THE INHABITANTS OF PENDLETON COUNTY, COMMONWEALTH OF
KENTUCKY, INCLUDING BUT NOT LIMITED TO ADVANCED LIFE
SUPPORT, AMBULANCE, FIRE, POLICE, JAIL, AND PARKS**

Be it ordained by the fiscal court of County of Pendleton, Commonwealth of Kentucky, as follows:

WHEREAS, Pendleton County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Pendleton County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Pendleton County community including but not limited to advanced life support and ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services;

WHEREAS, Pendleton County Fiscal Court, has been faced with a growing crisis in its efforts to provide adequate fire and ambulance service to its residents;

WHEREAS, Pendleton County Fiscal Court, conducted public hearings to solicit input from the public as to the preferred method to fund and maintain said basic services to the citizens of the County;

WHEREAS, after soliciting said input from the public, the Pendleton County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the County is by a temporary increase in the existing occupational license tax;

WHEREAS, Pendleton County Fiscal Court believes the creation and funding of additional ambulance and fire protection districts in the County will alleviate some of the financial crisis now facing the County;

WHEREAS, in order to allow adequate time for the creation and funding of ambulance and fire protection districts and to temporarily address the growing ambulance crisis, the Pendleton County Fiscal Court has determined that the annual occupational license tax must be increased to the rate of one and one-half (1 and 1/2%) percent for all wages earned commencing on April 1, 2009 and to remain in force for wages earned on or before midnight of December 31, 2010 and to revert to the previous level of one half (1/2%) percent on January 1, 2011 imposed on any wage, salary, commissions, or any other form of remuneration paid or payable by an employer for services performed in Pendleton County, Kentucky;

WHEREAS, this ordinance is enacted to implement said temporary increase in the annual occupational license tax;

NOW THEREFORE

BE IT ORDAINED BY THE FISCAL COURT, COUNTY OF PENDLETON, as follows:

Section 3 of Pendleton County Ordinance 430.0 as adopted on November 8, 2005 is hereby repealed in full. A new Section 3 is hereby adopted in its place and incorporated by reference into Ordinance 430.0 to read as set forth herein below:

§ 3 - Occupational License Tax Payment Required

- (1) Except as provided in subsection (2) of this section, every person or business entity with employees shall be required to file and pay to the county an occupational license tax for the privilege of engaging in such activities within the county. Commencing on April 1, 2009 the occupational license tax shall be measured by one and one-half (1 and 1/2%) percent of all compensation paid or payable in the county for work done or services performed or rendered in the county by every resident and nonresident who is an employee. Said rate is to remain in force until midnight of December 31, 2010 and shall revert to the previous level of one half (1/2%) percent of all compensation paid or payable in the county for work done or services performed or rendered in the county by every resident and nonresident who is an employee on January 1, 2011,
- (2) If any business entity dissolves, ceases to operate, or withdraws from the county during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and

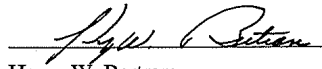
the assessment and collection of any occupational license tax for the period of that taxable year during which the business entity had business activity in the county.

- (3) The occupational license tax imposed in this section shall not apply to the following persons or business entities:
- (a) Any compensation received by members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training;
 - (b) Any compensation received by precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections;

THE SOLE PURPOSE OF THIS ORDINANCE IS TO TEMPORARILY INCREASE THE OCCUPATIONAL TAX RATE AS SET FORTH IN SECTION 3 OF PENDLETON COUNTY ORDINANCE 430.0 IN ALL OTHER RESPECTS ORDINANCE 430.0 REMAINS IN FORCE

Notice and Publication of the first reading of this Ordinance shall be by summary; publication upon passage of this Ordinance shall be by summary; the full text of the Ordinance is available at the office of the Pendleton County Judge Executive, 233 Main Street, Falmouth, Kentucky, during ordinary business hours.

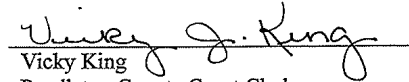
ADOPTED BY THE PENDLETON COUNTY FISCAL COURT ON February 10, 2009



Henry W. Bertram

Pendleton County Judge/Executive

Attest:



Vicky King
Pendleton County Court Clerk

First Reading: January 27, 2009
Second Reading: February 10, 2009
Passage: February 10, 2009
Publication: February 17, 2009