

**OCCUPATIONAL LICENSE TAX
OF
COUNTY OF PENDLETON**

ORDINANCE No. 430.02

AN ORDINANCE RELATING TO AND AMENDING SECTION 3 OF PENDLETON COUNTY ORDINANCE NO. 430.0 RELATING TO A INCREASE TO ONE (1 %) PERCENT OF THE 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 , AMBULANCE, FIRE, POLICE, DISPATCH CENTER, JAIL COST, PARKS, AND RECREATION.

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 its general fund toward maintaining the services it has undertaken for the Pendleton County community including but not limited to its 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 determined that the most feasible method for obtaining additional revenue would be through an increase in the county occupational license tax rate;

WHEREAS, in order for the shortfall to be addressed, the Pendleton County Fiscal Court has determined that the annual occupational license tax must be increased to the rate of one percent (1%) and 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;

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Section 3 of Pendleton County Ordinance 430.0 as adopted on November 8, 2005 is hereby repealed in full.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 430.2 to read as set forth herein below:

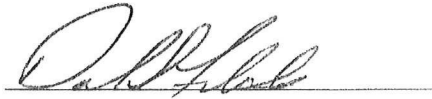
§ 3 - Occupational License Tax Payment Required

- (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 January 1, 2020 the occupational license tax shall be measured by one percent (1%) 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.
- (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;

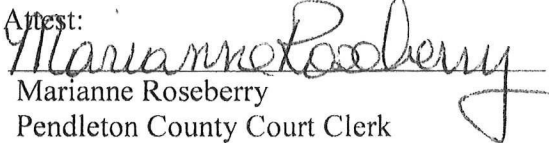
THE SOLE PURPOSE OF THIS ORDINANCE IS TO INCREASE THE OCCUPATIONAL TAX RATE AS SET FORTH IN SECTION 3 OF PENDLETON COUNTY ORDINANCE 430.0 IN ALL OTHER RESPECTS ORDINANCE 430.0 REMAINS IN FORCE

Notice and Publication of the first and second 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: 10-8-19



David S Fields
Pendleton County Judge/Executive

Attest:

Marianne Roseberry
Pendleton County Court Clerk

First Reading: 9-17-19
Second Reading: 10-8-19
Passage: 10-8-19
Publication: 10-15-19