

ORDINANCE NO. 88-5

AN ORDINANCE AMENDING ORDINANCE NO. 72-1 "AN ORDINANCE LEVYING AND IMPOSING LICENSE FEES FOR PRIVILEGE OF ENGAGING IN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE PERCENT (1%) OF THE AMOUNTS EARNED WITHIN THE CITY OF RUSSELLVILLE, KENTUCKY, ON AND AFTER THE SIXTH DAY OF JANUARY, 1972, DEFINING WORDS, PHRASES AND TERMS; PRESCRIBING REGULATIONS AND PROVIDING FOR THE ADMINISTRATION, ENFORCEMENT AND COLLECTION OF SUCH LICENSE FEES; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY ALL THOSE SUBJECT TO SUCH LICENSE TAX; PROVIDING THAT THE LICENSE FEES COLLECTED SHALL BE PAID INTO THE GENERAL FUND OF THE CITY OF RUSSELLVILLE FOR PAYMENT OF GENERAL GOVERNMENTAL EXPENSES AND FOR CAPITAL IMPROVEMENTS AS MAY BE DIRECTED BY THE CITY COUNCIL; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING A SEVERABILITY CLAUSE" BY ADJUSTING THE PERCENTAGE LICENSE FEE TO ONE AND ONE-HALF PERCENT (1½%) AND PROVIDING FOR AN EFFECTIVE DATE, WITH A REPEALER CLAUSE AND SEVERABILITY CLAUSE.

BE IT ORDAINED BY THE CITY OF RUSSELLVILLE, that:

WHEREAS, the City of Russellville has previously enacted ORDINANCE NO. 72-1 "AN ORDINANCE LEVYING AND IMPOSING LICENSE FEES FOR PRIVILEGE OF ENGAGING IN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE PERCENT (1%) OF THE AMOUNTS EARNED WITHIN THE CITY OF RUSSELLVILLE, KENTUCKY, ON AND AFTER THE SIXTH DAY OF JANUARY, 1972, DEFINING WORDS, PHRASES AND TERMS; PRESCRIBING REGULATIONS AND PROVIDING FOR THE ADMINISTRATION, ENFORCEMENT AND COLLECTION OF SUCH LICENSE FEES; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY ALL THOSE SUBJECT TO SUCH LICENSE TAX; PROVIDING THAT THE LICENSE FEES COLLECTED SHALL BE PAID INTO THE GENERAL FUND OF THE CITY OF RUSSELLVILLE FOR PAYMENT OF GENERAL GOVERNMENTAL EXPENSES AND FOR CAPITAL IMPROVEMENTS AS MAY BE DIRECTED BY THE CITY COUNCIL; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING A SEVERABILITY

CLAUSE"; and the City has determined that it is necessary to adjust the license fee established by that ordinance;

NOW THEREFORE, be it ordained as follows:

1) Section 1 and Section 4 subsection C and Section 11 subsection 2 of ORDINANCE NO. 72-1 "AN ORDINANCE LEVYING AND IMPOSING LICENSE FEES FOR PRIVILEGE OF ENGAGING IN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE PERCENT (1%) OF THE AMOUNTS EARNED WITHIN THE CITY OF RUSSELLVILLE, KENTUCKY, ON AND AFTER THE SIXTH DAY OF JANUARY, 1972, DEFINING WORDS, PHRASES AND TERMS; PRESCRIBING REGULATIONS AND PROVIDING FOR THE ADMINISTRATION, ENFORCEMENT AND COLLECTION OF SUCH LICENSE FEES; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY ALL THOSE SUBJECT TO SUCH LICENSE TAX; PROVIDING THAT THE LICENSE FEES COLLECTED SHALL BE PAID INTO THE GENERAL FUND OF THE CITY OF RUSSELLVILLE FOR PAYMENT OF GENERAL GOVERNMENTAL EXPENSES AND FOR CAPITAL IMPROVEMENTS AS MAY BE DIRECTED BY THE CITY COUNCIL; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING A SEVERABILITY CLAUSE" shall be and are hereby amended so that they shall read as follows:

SECTION 1. LICENSE FEES: ON WHOM IMPOSED.

There is hereby levied and imposed an annual license fee upon all persons, associations, corporations or other entity in any business, occupation, trade, profession or other activity

in the City of Russellville, Kentucky, for the privilege of engaging in such business, occupation, trade, profession or other activity, which license fee shall be measured by and be equal to ~~one percent (1%)~~ one and one-half percent (1½%) of the gross salaries, wages, commissions and other compensations earned by such persons for work done or services performed or rendered in the City and the net profits of all businesses, professions or occupations from activities conducted in the City on and after the ~~sixth~~ first day of ~~January,~~ July, 1988.

Where such salaries, wages, commissions and other compensations or net profits are earned for work done or services performed or rendered both within and without the City, and license fee shall be measured by such part of the salaries, wages and commissions and other compensations and net profits as is earned as a result of work done or services performed or rendered in the City. Such license fee shall be computed by obtaining the percentage which the compensation or net profits for work performed or services rendered within the City bears to the total compensation earned.

SECTION 4. PAYMENT OF LICENSE FEES -- WITHHOLDING AND RETURN

c. All taxpayers subject to pay annual license fee or net profits under Section 1 and as defined in Section 3 (k) shall in April, July, October and January pay to the Treasurer

~~one percent (1%)~~ one and one-half percent (1½%) of the net profits for the preceding quarter and such quarterly payments shall be credited on the final annual tax return for the calendar or fiscal year.

SECTION 11. EQUAL IMPOSITION OF LICENSE TAX, MINIMUM NET PROFIT LICENSE TAX FEE AND REFUND OF OVER PAYMENT.

2. Persons, associations, corporations or other business entities involved in any business, occupation, trade, profession or other business activity within the City subject to the net profit tax hereunder shall ~~on or before January 15, 1972,~~ ~~purchase an occupational license from the office of the Director of Finance for a tax fee of fifteen dollars (\$15.00) for the remainder of the calendar year 1972, and shall~~ on or before the first day of every January thereafter purchase an occupational license from ~~said office~~ the Director of Finance for a tax fee of ten dollars (\$10.00) for the following calendar year. No business subject to the net profit tax hereunder shall operate ~~on or after January 15, 1972,~~ without first purchasing ~~the new~~ an occupational license as set out above. The tax fee for said license shall be considered a minimum fee and no part of same will be refunded or credited toward the purchase of an occupational license for another business, but credit for the entire amount paid for said occupational license will be allowed on line three (3) of the Licensee's Annual Net Profit License Fee Return. Clergymen, officers and employees of public agencies shall not be required to purchase an occupational license or

pay the minimum fee therefor, unless they are engaged governmental duties; however, this provision shall not be construed to relieve ministers or public officers and employees of the payment of ~~one-percent-(1%)~~ one and one-half percent (1½%) tax on all amounts earned within the City of Russellville.

2) The provisions of the present Occupational License Ordinance as to coin operated machines, truck unloading, itinerant merchants, peddlers, transient workers, traveling salesmen, musicians, entertainers, circuses, carnivals and all other business activities not covered herein or on which it would be impracticable to collect a percentage license fee, are not repealed.

All ordinances or parts of ordinances in conflict herewith now in effect, requiring the payment of a license fee for the privilege of engaging in any trade, occupation or profession to the extent of said conflict, are hereby repealed.

Nothing in this section is intended to relieve any licensee of any fee or portion of a fee which has accrued and is owed to the City under existing ordinances before their repeal by the terms hereof.

3) If any clause, provision or section of this ordinance shall be ruled void or unenforceable by any court of competent jurisdiction, the remainder hereof is intended to be enacted and shall be in force and effect notwithstanding.

4) This ordinance shall be effective upon its passage and publication as required by law.

FIRST READING conducted this the 7th day of June, 1988.

AYES: Everett Daniel, Jean Hankins, Russell Jones, Howard Wren, Richard Simmons
Willie Hampton

NAYS: None

ABSENT: None

ABSTAINING: None

SECOND READING passed by roll call vote, this the 14th day of June, 1988.

AYES: Everett Daniel, Jean Hankins, Russell Jones, Richard Simmons, Willie Hampton

NAYES: None

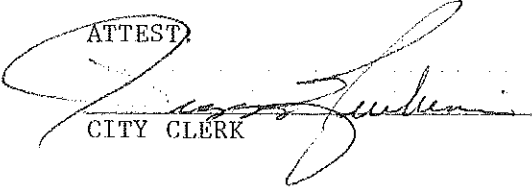
ABSENT: Howard Wren

ABSTAINING: None

CITY OF RUSSELLVILLE

BY: 
KEN SMITH, MAYOR

ATTEST


CITY CLERK