

ORDINANCE 2000-16

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 AND ONE HALF PERCENT (1 1/2%) 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 DELINQUENT OCCUPATIONAL TAX ASSESSMENT TO EIGHTEEN PERCENT (18%) AND PROVIDING FOR AN EFFECTIVE DATE, WITH A REPEALER CLAUSE AND SEVERABILITY CLAUSE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RUSSELLVILLE, KENTUCKY, 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, OCCUPATION, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE and ONE HALF PERCENT (1 1/2%) 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 THIS 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

city those so withheld under the terms of this ordinance or any person who shall refuse to permit the Director of Finance or any agent, or employee designated by him in writing, to examine books, records and papers pertaining to information required under this ordinance, or who shall knowingly make any incomplete, false or fraudulent return, or shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings in order to avoid the payment of the whole or any part of the license fee shall become liable to the City for such fees as well as the interest and penalty thereon and shall in addition, upon conviction, be subject to a fine of not less than \$25.00 nor more than \$100.00, or imprisonment for not more than 30 days, or to both such fines and imprisonment, for each offense". Such criminal penalties shall be in addition to the interest and penalties imposed above.

~~The minimum civil penalty for failure to file any tax return required under this Ordinance or for late filing without written extension having been granted by the Director of Finance shall be five dollars (\$5.00) regardless of the time or the amount involved.~~

SECTION 9. COMPUTATION OF PERCENTAGE WHICH THE SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION AND NET PROFITS FOR WORK PERFORMED ON SERVICES RENDERED WITHIN THE CITY BEARS TO THE TOTAL COMPENSATION EARNED, EXCEPTIONS AND RULES AS TO SPECIFIC INCOME.

3. Income Received From Real Estate

b. Rent from single dwellings or single apartments or other rental property not specifically set out above shall ~~not~~

constitute a subject activity and the net income there from is ~~not subject to the fee imposed by this ordinance, unless the person owning said property is engaged in managing said property for at least 20% of his activity time or the net rents amount to at least 20% of his taxable income under this ordinance, then he will be presumed to be engaged in the real estate business.~~

2) The provisions of the present Occupational License Ordinance as to the 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 here-with 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

CLAUSE"; and the City has determined that it is necessary to adjust the delinquent Occupational Tax assessment to eighteen percent (18%); and the City has determined that it is necessary to make certain amendments as it relates to that ordinance;

1) Section 4, subsection b; and Section 4, subsection d; Section 7; and Section 9, subsection 3(b) of Ordinance 72-1 "AN ORDINANCE LEVYING AND IMPOSING LICENSE FEES FOR PRIVILEGE OF ENGAGING IN BUSINESSES, OCCUPATION, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE AND ONE-HALF PERCENT (1 1/2%) 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 THIS 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 4. PAYMENT OF LICENSE FEES -- WITHHOLDING AND RETURN

b. Each person subject to a license fee imposed by this ordinance shall, on or before the ~~first~~ fifteenth day of the ~~5th~~ 4th month following the close of each year, make and file with The Director of Finance, a return, in duplicate, on a form which shall be furnished by or obtained from the Treasurer, setting

forth the aggregate amount of salaries, wages, commissions, and other compensations or net profits during the preceding year. Provided, however, that where the fiscal of said return by business, profession or other activity differs from the calendar year and license files federal income tax returns for such fiscal years, the license tax shall be measured by the net profit of the fiscal year. It is the intent of this ordinance that any license fee paid here under during any calendar or fiscal year is for the right to do business for that calendar or fiscal year.

d. The Director of Finance shall have the authority to extend the filing of said returns in his discretion. Such extension shall be upon the written request of the licensee. Provided however, that any balance unpaid when payment is due under the terms of this ordinance shall bear interest at the rate of ~~six (6%)~~ ten (10%) per cent per annum until paid.

SECTION 7. PENALTIES.

All license fees imposed by this ordinance which remain unpaid after they become due shall bear interest at the rate of ~~six (6%)~~ ten (10%) per cent per annum and any person who fails to pay such license fee within thirty days after the due date, except as provided in Section 4 (d), shall also be charged a penalty of ~~one (1%)~~ ten (10%) per cent ~~per month or fraction thereof not to exceed ten (10%) per cent of the amount of such~~ unpaid license fee of the unpaid balance or \$25.00 whichever shall be greater. "Any person who shall fail, neglect, or refuse to make any return required by this ordinance or any employer who shall fail to withhold said license fee or to pay over to the

publication as required by law.

FIRST READING conducted this the 19th day of December, 2000.

AYES:

NAYES:

ABSENT:

ABSTAINING:

SECOND READING passed by roll call vote, this 22nd day of December, 2000.

AYES: Morris L. Kisselbaugh, Gerald Chapman, Russell Jones, Howard Wren

NAYES: None

ABSENT: Pat Bell

ABSTAINING: Jean Hankins

CITY OF RUSSELLVILLE

by: Shirlee Yassney
SHIRLEE YASSNEY, MAYOR

ATTEST:

Peggy Jenkins
PEGGY JENKINS, CITY CLERK