

ORDINANCE 24-2022

AN ORDINANCE AMENDING SECTION 110.04(A) (OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED) OF THE CITY OF HOPKINSVILLE, KENTUCKY CODE OF ORDINANCES

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HOPKINSVILLE, KENTUCKY AS FOLLOWS:

SECTION ONE

Section 110.04(A) of the Hopkinsville Code of Ordinances is hereby amended as follows:

110.04 OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED.

(A) Except as provided in division (B) of this section, every person or business entity engaged in any business for profit and any person or business entity required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the city an occupational license tax for the privilege of engaging in such activities within the city. The occupational license tax shall be measured by:

(1) One point ninety-five hundredths percent of all wages and compensation paid or payable in the city for work done or services performed or rendered in the city by every resident and nonresident who is an employee; and

(2) One and one-half percent of the net profits from business conducted in the city by a resident or nonresident business entity, or \$250, whichever is greater, subject to the following conditions:

~~[(a) For each business entity, there shall be a \$10,000 maximum liability for the portion of the occupational license tax which is measured by the net profits;]~~

(a[b]) No occupational license tax under this division shall be required for any person or business whose gross receipts, as defined in § 110.01 are \$25,000 or less, regardless of whether the gross receipts are derived from within or without the city. However, if the person or business operates a business which is open to the public, the person or business is still required to complete the application and pay the registration fee as required by § 110.03; and

(b[e]) No occupational license tax under this subchapter shall apply to persons paid wages or compensation for the performance of duties for which he or she is employed or contracted entirely outside the city, or who spends four hours or less per week within the city for purposes of reporting, receiving instructions and/or meeting which are incidental to his or her duties outside the city.

SECTION TWO

If any section, subsection, sentence, clause, or phrase of this ordinance is held unconstitutional or otherwise invalid, such infirmities shall not affect the validity of the remaining portions of this ordinance.

SECTION THREE

Any and all existing ordinances inconsistent with this ordinance are hereby repealed.

SECTION FOUR

This ordinance shall take effect January 1, 2023 after its passage and publication according to law.

ORDINANCE 24-2022 AMEND CHAPTER 110, OCCUPATIONAL LICENSE TAX

PUBLICLY READ AND PASSED FIRST TIME: _____

PUBLICLY READ AND PASSED SECOND TIME: _____

APPROVED: _____
Wendell A. Lynch
Mayor

ATTEST: _____
Christine M. Fletcher, MMC
City Clerk