

THE CITY OF PARK HILLS, KENTUCKY  
ORDINANCE NO. 10, 2013

**AN ORDINANCE OF THE CITY OF PARK HILLS, KENTUCKY: (A) AMENDING THE CODE OF ORDINANCES TO SET FORTH THE CORRECT RATE OF THE CITY OCCUPATIONAL LICENSE FEE TO BE LEVIED AND IMPOSED UPON EVERYBODY ENGAGING IN ANY FRANCHISE, TRADE, OCCUPATION, PROFESSION OR OTHER BUSINESS WITHIN THE CITY, OTHER THAN EMPLOYEES, AT THE RATE OF 0.0035% OF TAXABLE GROSS INCOME, (B) MAKING THIS ORDINANCE RETROACTIVE TO MIDNIGHT ON THE EVENING OF DECEMBER 31, 2007, (C) MAKING A TECHNICAL REVISION TO THE CODE, AND (D) AUTHORIZING PUBLICATION OF THIS ORDINANCE IN SUMMARY**

WHEREAS, That the City Council of The City of Park Hills, Kentucky enacted Ordinance No. 11, 2007, effective at midnight on the evening of December 31, 2007, that, among other things: (i) created a Chapter 110A to the Park Hills Code of Ordinances (the "Code"), entitled *Occupational and Payroll Licenses, Regulations, Taxes, and Fees*, and (ii) levied and imposed an Occupational License Fee for general revenue-raising purposes at the rate of 0.035% of the taxable gross receipts upon everybody, other than employees, engaged in any franchise, trade, occupation, profession, or other businesses in the City, with a minimum of \$25.00 per calendar year and a maximum of \$1,000.00 per calendar year; and

WHEREAS, That the correct rate of the Occupational License Fee for everybody, other than employees, engaged in any franchise, trade, occupation, profession or other business in the City, from and since the effective date of Ordinance No. 11, 2007, was 0.0035% of the taxable gross receipts, with a minimum of \$25.00 per calendar year and a maximum of \$1,000.00 per calendar year; and

WHEREAS, That this Ordinance amends Section 110A.04B(2) to set forth the correct rate of Occupational License Fees for those not employees from and since December 31, 2007; and

WHEREAS, That this Ordinance makes a technical revision to the description of the rate of Occupational License Fees for employees.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF PARK HILLS, KENTUCKY, as follows:**

**Section 1:** Section 110A.04(B) of the Code, entitled *Business and Payroll Taxation/License Fee*, is amended as follows:

**Section 110A.04 Business and Payroll Taxation/License Fee.**

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**(B) Rate.** The Occupational License Fee levied and imposed hereby is at the rate of:

(1) **Employees** – 0.0035% of all compensation earned by an employee for labor, work or services provided in the City, or

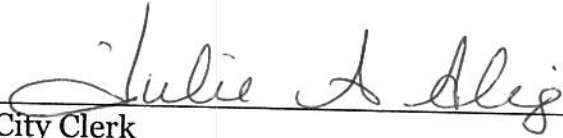
(2) **Those Not Employees** -- ~~0.0035~~ 0.035% of the taxable gross receipts of everybody, other than employees, who is engaged in any franchise, trade, occupation, profession or other business in the City, with a minimum of \$25.00 per calendar year and a maximum of \$1,000.00 per calendar year.

**Section 2:** Section 110A.04 of the Code; section 1 of Ordinance No. 11, 2007; and all other ordinances or parts of ordinances in conflict herewith, are hereby repealed or amended but only with respect to said conflict.

**Section 3:** This Ordinance shall be effective after the enactment, journalization, and publication thereof, according to law, but is retroactive to midnight on the evening of December 31, 2007. This Ordinance shall be published in summary pursuant to KRS §83A.060(9) and other applicable law.

  
Don Catchen, Mayor

ATTEST:

  
City Clerk

First Reading: 7/8/13  
Second Reading: 8/12/13  
Passed: 8/12/13