

ORDINANCE NO. 2, 2021

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PARK HILLS, KENTUCKY AMENDING SECTIONS 110.21, 110.22 AND 110.23(B) OF CHAPTER 110, GENERAL LICENSING AND TAXES, OF THE CODE OF ORDINANCES REGARDING CITY PAYROLL FEES

BE IT ORDAINED BY THE CITY OF PARK HILLS, KENTUCKY:

SECTION I

That Sections 110.21, 110.22 and 110.23(B) of the Code of Ordinances of the City of Park Hills, Kentucky shall be and are hereby amended to read, as follows:

CHAPTER 110 GENERAL LICENSING AND TAXES

CITY PAYROLL FEES

Section 110.21 AMOUNT OF LICENSE FEE.

On or after July 1, ~~2010~~ 2021, every individual, person, association, corporation, company or other entity engaged in any occupation, business, trade, profession, or other activity within the City of Park Hills shall pay to the City of Park Hills a license fee for the privilege of engaging in said activities, which license fee shall be measured by 1.5% of ~~the (first) \$50,000~~ of all salaries, wages, commissions, tips, gratuities, bonuses, gross receipts, or other compensation earned by every person in the City of Park Hills for work done or services performed or rendered in the City.

Section 110.22 ALTERNATE COMPUTATION OF FEE WORK OUTSIDE THE CITY

~~(A)~~ In cases where salaries, wages, commissions, tips, gratuities, bonuses, gross receipts, or other compensation is earned as a result of work done or services performed within and without the city, the license fee required under this subchapter shall be computed by determining upon the oath of the employer, or if required by the License Inspector, upon the oath of the employee, that percentage of the salaries, wages, commissions, tips, gratuities, bonuses, gross receipts, or other compensation earned from the proportion of the work which was done or performed within the city.

~~(B) Provided, however, that the amount of salaries, wages, commissions, tips, gratuities, bonuses, gross receipts, or other compensation used to calculate the license fee shall not exceed \$50,000.~~

Section 110.23(B) EMPLOYERS TO OBTAIN LICENSE AND TO WITHHOLD LICENSE FEE AND FILE RETURNS.

(B) Each employer who employs one or more persons within the City of Park Hills shall deduct from the pay due any employee the amount of the license fee measured by ~~the first \$50,000 of~~ all of the salaries, wages, commissions, tips, gratuities, bonuses, gross receipts, or other compensation due each employee by the employer at the time of payment thereof, or any such sums earned due and accrued after ~~January~~ July 1, 2006 2021. The payment required to be made on account of such deductions by employers shall be made quarterly to the License Inspector, for the quarterly periods beginning March 31, June 30, September 30 and December 31 of each year, on or before the last day of the month next following the end of each quarterly period.

SECTION II

That this Ordinance shall be signed by the Mayor, attested by the City Clerk, recorded, published and effective upon publication.

PASSED: First reading: March 8, 2021

PASSED: Second reading: April 12, 2021.

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Kathy Zembrodt, Mayor

ATTEST:

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Julie Alig, City Clerk

PUBLICATION:

