#### ORDINANCE NO. 2021-16

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PARK HILLS, KENTUCKY AMENDING SECTIONS 110.01 AND 110.04(B) OF THE CODE OF ORDINANCES AMENDING THE DEFINITION OF CITY AND THE OCCUPATIONAL LICENSE FEE RATE

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

### SECTION I

That Section 110.01 of the Code of Ordinances shall be and is hereby amended to read as follows:

OCCUPATIONAL AND PAYROLL LICENSES, REGULATIONS, TAXES AND FEES

0.00125

**CITY.** The City of Park Hills, Kentucky, a municipal corporation and city of the fourth home rule class, whose offices are presently located at 1106 Amsterdam Road, Park Hills, Kentucky 41011.

#### SECTION II

That Section 110.04(B) of the Code of Ordinances shall be and is hereby amended to read as follows:

SECTION 110.04 BUSINESS AND PAYROLL TAXATION; LICENSE FEE.

- (B) Occupational license fee rate. Commencing January 1, 2022 and thereafter, 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)Non-employees: 0.035% 0.00125 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-per calendar year and with no a maximum of \$1,000 per calendar year.

## SECTION III

That any Ordinance of part thereof in conflict herewith shall be considered as repealed and replaced hereby only with respect to said conflict.

# SECTION IV

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

PASSED FIRST READING: November 8, 2021
PASSED SECOND READING: December 13, 2021

KATHY ZEMBRODT, MAYOR

ATTEST:

JULIE ALIG, CITY CLERK

**PUBLICATION:**