

SMITHS GROVE CITY COMMISSION

ORDINANCE NUMBER 12-001 530.00

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**AN ORDINANCE ESTABLISHING A TAX FOR OCCUPATIONAL
LICENSING OF OCCUPATIONS, TRADES AND PROFESSIONS**

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WHEREAS, the Kentucky Constitution Section 181 allows cities to impose license fees on stock used for breeding purposes, franchises, trades, occupations and professions;

WHEREAS, KRS 92.280(2) implements Section 181 for cities of the second through sixth class to impose such a tax;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF
SMITHS GROVE, KENTUCKY THAT:**

Ordinance No. 07-02 530.00 enacted on April 3, 2007, an ordinance to raise the fee for Occupational License for occupations, trades and professions to \$30.00, is hereby repealed in its entirety effective March 1, 2012.

There is hereby levied and imposed, effective March 1, 2012 an annual license fee upon all persons, associations and corporations engaged in any trade, profession or business in the City for privilege of engaging in such trade, profession or business a license fee which shall be as shown on the schedule below, due and payable on the first day of July of each calendar year.

Class 1: Any business at a fixed location that expects to have gross receipts of more than \$3,000 per fiscal year.

Class 2: Any business not at a fixed location, such as an Itinerant merchant, Peddler, solicitor or seller of goods; or any business that is temporary in nature but could still be construed as an Itinerant merchant, Peddler, solicitor or seller of goods that expects gross receipts of more than \$3,000 per fiscal year.

Class 3: Any business that expects to have gross receipts of less than \$3,000 per fiscal year.

Class 1 & 2 shall pay a fee of \$30.00.

Class 3 shall pay a fee of \$15.00.

Any person, association or corporation which shall fail, neglect, or refuse to pay the annual license fee as herein above set fourth when same shall have become due and payable shall, after a period of thirty (30) days from due date, be fined

\$30.00. After sixty (60) days the business will not be allowed to operate in Smiths Grove.

That this Ordinance shall be in full effect and force March 1, 2012.

Passed on First Reading by roll call vote this 23rd day of January 2012.

Passed on Second Reading by roll call vote and adopted this 27th day of February 2012.

APPROVED:


BERT E. HIGGINBOTHAM, MAYOR

ATTEST:


DEBORAH K. BREWER, CITY CLERK