

HART COUNTY OCCUPATIONAL LICENSE FEE ORDINANCE
AMENDMENT

KOC 220.6

AN ORDINANCE Relating to the fee structure of the Occupational License Fee Ordinance.

WHEREAS, KOC 220.3 established an occupational license fee ordinance on March 29, 1994.

NOW, THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF HART COUNTY, COMMONWEALTH OF KENTUCKY, THAT:

Article III, page 6 of the ordinance shall reduce the original computation fee of 0.9 (.09%) per cent or .009 to 0.8 (0.8%) per cent or .008 of compensations and net profits of businesses.

ARTICLE III

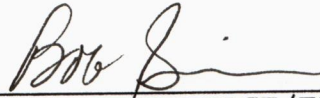
COMPUTATION OF FEE.

1. All individuals engaged in any Occupation within Hart County, when employed by an employer, shall pay a license fee measured by and equal to one .8 (0.8%) per cent or .008 of the compensation received for such service.
2. When compensation under (1) above is earned for services rendered partially in Hart County and partially outside of Hart County, then the license fee shall be computed by obtaining the percentage which the compensation for services rendered with Hart County bears to the total compensation.
3. All persons engaged in any Business within Hart County, shall pay a license fee measured by and equal to .8 (0.8%) per cent or .008 of the net profit realized from such Business.
4. When the net profits of a Business under (3) above is earned from activities conducted partially in Hart County and partially outside Hart County, then the license fee shall be computed by obtaining the percentage which the gross receipts received from sales with Hart County bears to the total gross receipts received from wherever earned.
5. The maximum amount to be collected from any business in one year shall be set at Two Thousand (\$2,000) Dollars. Any business, corporation or individual electing to pay this maximum amount shall do so by the fifteenth day of the fourth month following the close of the year. Those choosing this method shall not be required to provide any documentation to the Administrator.

COMMENCEMENT DATE AND DURATION.

1. The license fees imposed by the Ordinance shall be effective beginning July 1, 1996, and shall remain in force and effect until December 31, 1998. However, if the Kentucky General Assembly votes to allow County government alternative forms of taxation, Hart Fiscal Court, will consider repealing this tax in favor of a more equitable form of taxation.

ENACTED on the 20th day of June, 1996 under authority of KRS 67.078.



HART COUNTY JUDGE/EXECUTIVE

ATTEST:



HART COUNTY FISCAL COURT CLERK