

2006 Kentucky Communities Imposing an Occupational Tax

Information provided by the Kentucky Society of CPAs

Community Name	Tax Rate	Tax on Wages? Profits?	Return Filed Quarterly? Annually?		Who to Contact			
Adairville	1.50	Both	Both	City Clerk/Treasurer 270/539-6731	PO Box 185 Fax: 270/539-5503	Adairville	KY	42202
Alexandria	1.50	Wages	Both	Compliance Mgr Occupational License	PO Box 72958 859/292-3884 Fax: 859/292-3827	Newport	KY	41072-0958
Allen County	1.00	Both	Both	Occupational Tax Adm. 270/237-3626	PO Box 115 Fax: 270/237-9155	Scottsville	KY	42164
Ashland	1.50	Both	Both	Finance Director, Tony Grubb	PO Box 1839 606/327-2013 Fax: 606/325-2600	Ashland	KY	41105
Auburn	1.50	Both	Both	City Clerk/Treasurer 270/542-4149	PO Box 465 Fax: 270/542-4143	Auburn	KY	42206
Augusta	1.00	Net Profits	Both	City Clerk/Treasurer 606/756-2183	PO Box 85 Fax: 606/756-2185	Augusta	KY	41002
Ballard County	1.00	Wages	Quarterly	Treasurer 270/335-5176	PO Box 276 Fax: 270/335-3010	Wickliffe	KY	42087
Bardstown	.50	Both (\$15000-75000)	Both	Mike Abell, CFO 502/348-5947	220 N. 5th Street Fax: 502/348-2433	Bardstown	KY	40004
Beattyville	1.00	Wages	Quarterly	City Clerk 606/464-5007	PO Box 307 Fax: 606/464-2123	Beattyville	KY	41311
Bellevue	1.75	Wages	Quarterly	City Clerk/Treasurer 859/431-8888	616 Poplar St. Fax: 859/261-8387	Bellevue	KY	41073
Benton	.50	Wages	Quarterly	Treasurer 270/527-8677	1009 Main St. Fax: 270/527/2251	Benton	KY	42025
Berea	2.00	Both	Both	City Treasurer 859/986-7218	212 Chestnut St. Fax: 859/986-7616	Berea	KY	40403
Boone County	.15	Both	Both	Tax Administrator-Mental Health Ord.	PO Box 960 859/334-3568 Fax: 859/334-3914	Burlington	KY	41005
Boone County	.50	Both	Both	Tax Administrator-Bd of Ed	PO Box 960 859/334-3568 Fax: 859/334-3914	Burlington	KY	41005
Boone County	.80	Both	Both	Tax Administrator-Occ Tax	PO Box 960 859/334-3568 Fax: 859/334-3914	Burlington	KY	41005
Bourbon County	.75	Both	Both	Treasurer 859/987-2139	Courthouse Room 210 Fax: 859/987-2136	Paris	KY	40361
Bowling Green	2.00	Both	Both	Occ. License Mgr 270/393-3639	PO Box 430 Fax: 270/393-3636	Bowling Green	KY	42102
Boyd County	1.00	Wages	Quarterly	Tax Administrator 606/739-4134	PO Box 423 Fax: 606/739-5446	Catlettsburg	KY	41129
Boyle County	.75	Both	Both	Tax Administrator Office	321 W. Main St, Rm 117 859/238-1115 Fax:	Danville	KY	40422
Breathitt County	1.00	Both	Both	Tax Administrator 606/666-8807	PO Box 2 Fax: 606-666-3813	Jackson	KY	41339
Bromley	.075	Gross Profits	Quarterly	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41011
Bromley	1.00	Wages	Quarterly	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41011
Brooksville	1.75	Both	Quarterly	Clerk/Treasurer 606/735-2501	PO Box 216 Fax:	Brooksville	KY	41004
Brownsville	1.00	Monthly	Quarterly	City Clerk 270/597-3814	PO Box 238 Fax: 270/592-3274	Brownsville	KY	42210
Burkesville	1.00	Quarterly	Both	City Clerk/Treasurer Tax Collector	PO Box 250 270/864-5391 Fax: 270/864-1795	Burkesville	KY	42717
Butler County	1.00	Both	Both	Occ. Tax Adm. 270/526-2659	PO Box 608 Fax: 270/526-2658	Morgantown	KY	42261
Cadiz	1.00	Wages	Quarterly	City Administrator 270/522-8244	PO Box 1465 Fax: 270/522-0025	Cadiz	KY	42211
Caldwell County	1.00	Both	Both	Caldwell Cty Tax Adm. 270/365-9776	100 E. Market #22 Fax: 270/365-6637	Princeton	KY	42445
Calvert City	.50	Net Profits	Both	Tax Administrator 270/395-7138	PO Box 36 Fax: 270/395-5554	Calvert City	KY	42029
								gbivens@charter.internet.com

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Campbell County	1.05	Both	Both	Compliance Mgr Occupational License	PO Box 72958 859/292-3884 Fax: 859/292-3827	Newport KY	41072-0958 leads@campbellcountyky.org
Caneyville	\$1 per wk part	Days worked	Quarterly	City Clerk Brenda Brown	PO Box 69 Fax: 270/879-3333	Caneyville KY	42721
Carlisle	1.00	Both	Both	Clerk/Treasurer 859/289-3700	107 E. Chestnut St Fax: 859/289-7703	Carlisle KY	40311 cityofcarlisle@kywireless.com
Carmargo	1.00	Both	Both	Carmargo City Clerk 859/498-9075	4460B Camargo Road Fax: 859/498-9075	Mt Sterling KY	40353
Carroll County	1.00	Both	Both	Carroll Cty Tax Administrator	440 Main Street, 2nd Flr 502/732-7004 Fax: 502/732-7003	Carrollton KY	41008 cctax@bellsouth.net
Catlettsburg	1.50	Both	Both	Ms Hunt, City Clerk/Treasurer	PO Box 533 606/739-4533 Fax: 606/739-5754	Catlettsburg KY	41129
Cave City	2.00	Wages	Quarterly	City Clerk/Treasurer	PO Box 567 Fax: 270/773-4522	Cave City KY	42127-0567 cityhall@caveland.net
Cave City	1.00	Net Profits	Annually	City Clerk/Treasurer	PO Box 567 Fax: 270/773-4522	Cave City KY	42127-0567 cityhall@caveland.net
Clark County	1.50	Both	Both	County Tax Adm. 859/745-0200	34 S. Main St., #103 Fax: 859/737-5678	Winchester KY	40391
Clarkson	2.00 wk	Wages	Both	City Clerk/Treasurer	PO Box 10 Fax: 270/242-2841	Clarkson KY	42726 clarksoncity@usdol.net
Clay City	1.00	Both	Quarterly	City Clerk	PO Box 548 Fax: 606/663-0672	Clay City KY	40312 claycity04@yahoo.com
Clay County	1.00	Both	Both	County Tax Adm. 606/598-0009	305 Main St Fax: 606/598-1483	Manchester KY	40962 clayoctax@mikrotec.com
Clinton County	.75	Both	Both	Occ Tax Adm. 606/387-6409	100 S Cross St. Fax: 606/387-7651	Albany KY	42602 occtax@alltel.net
Cold Spring	.50	Wages	Quarterly	Finance Director	5694 E. Alexandria Pike Fax: 859/441-4640	Cold Spring KY	41076 Treas@coldspringky.com
Covington	2.50	Both	Both	Operations Manager	638 Madison Avenue Fax: 859/292-2131	Covington KY	41011 dstrong@city-of-covington.com
Crescent Springs	.075	Gross Profit	Both	License Inspector	PO Box 792 Fax: 859/491-5236	Covington KY	41012 roswald.richardson@kentoncounty.org
Crescent Springs	1.00	Wages	Both	License Inspector	PO Box 792 Fax: 859/491-5236	Covington KY	41012 roswald.richardson@kentoncounty.org
Crestview Hills	.75	Net Profits	Both	License Inspector	PO Box 792 Fax: 859/491-5236	Covington KY	41012 roswald.richardson@kentoncounty.org
Crestview Hills	1.00	Wages	Both	License Inspector	PO Box 792 Fax: 859/491-5236	Covington KY	41012 roswald.richardson@kentoncounty.org
Cumberland County	.75	Both	Both	Cum. Cty Fiscal Court, Stacey Thrasher	PO Box 826 270/864-3444 Fax:	Burkesville KY	42717 staceytreasurer@alltel.net
Cumberland County	.50	Both	Both	Ms. Carter, Tax Collector	PO Box 420 Fax: 270/864-5803	Burkesville KY	42717
Cynthiana	1.50	Both	Both	City Clerk	PO Box 67 Fax: 859/234-0035	Cynthiana KY	41031 cityofcynthiana@bellsouth.net
Danville	1.20	Wages	Both	Boyle Cty Tax Adm	321 W. Main St, #117 Fax: 859/238-1108	Danville KY	40422 danvilleky.org
Danville	1.00	Net profits	Both	Boyle Cty Tax Adm	321 W. Main St, #117 Fax: 859/238-1108	Danville KY	40422 danvilleky.org
Daviess County	.50	Both	Both	Occupational Tax Adm.	PO Box 10008	Owensboro KY	42303
Dawson Springs	1.50	Both	Both	City Clerk/Treasurer	PO Box 345 Fax: 270/797-2221	Dawson Springs KY	42408 dawsonsprings@ccol.net
Dayton	2.00	Wages	Quarterly	City Clerk	514 6th Avenue Fax: 859/491-3538	Dayton KY	41074
Dry Ridge	.50	Wages	Quarterly	City of Dry Ridge	PO Box 145 Fax:	Dry Ridge KY	41035
Eddyville	1.50	Wages	Quarterly	Clerk/Treasurer	PO Box 744 Fax: 270/388-5683	Eddyville KY	42038 eddyville@vci.net
Edgewood	1.00	Wages	Both	License Inspector	PO Box 792 Fax: 859/491-5236	Covington KY	41012 roswald.richardson@kentoncounty.org

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Edgewood	.75	Net Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Edmonton	1.50	Both	Both	City Clerk 270/432-2811	PO Box 374 Fax: 270/432-3949	Edmonton	KY 42129 libby@edmonton.cityof.org
Elizabethtown	.80	Both	Both	Finance Director 270/735-1204	PO Box 550 Fax: 270/735-1204	Elizabethtown	KY 42702
Elkhorn City	1.00	Wages	Quarterly	Tax Administrator 606/433-1545	PO Box 393 Fax: 606/432-0793	Elkhorn City	KY 41522
Elkton	1.50	Wages	Quarterly	City Clerk 270/265-9877	Box 578 Fax: 270/265-5816	Elkton	KY 42220 city_clerk@elktonky.com
Elkton	.10	Gross Receipts	Annual	City Clerk 270/265-9877	Box 578 Fax: 270/265-5816	Elkton	KY 42220 city_clerk@elktonky.com
Elsmere	1.00	Both	Both	City Clerk 859/342-7911	318 Garvey Ave. Fax: 859/342-7910	Elsmere	KY 41018 cityofelsmere.com
Eminence	.75	Both	Both	Asst. City Clerk 502/845-4159	PO Box 163 Fax: 502/845-8066	Eminence	KY 40019
Erlanger	1.00	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Erlanger	.075	Gross Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Estill County	.75	Both	Both	Laura Rogers, Treasurer	130 Main Street, #106 606/723-4822 Fax:	Irvine	KY 40336 606/723-5471
Flemingsburg	1.00	Both	Both	City Clerk 606/845-5951	Box 406 Fax: 606/845-0712	Flemingsburg	KY 41041
Florence	1.25	Wages	Quarterly	Finance Director 859/647-5413	8100 Ewing Blvd. Fax: 859/647-5447	Florence	KY 41042 lchapman@cityofflorenceky.com
Fort Mitchell	1.00	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Fort Mitchell	.075	Gross Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Fort Thomas	1.25	Both	Both	Compliance Mgr Occupational License	PO Box 72958 859/292-3884 Fax: 859/292-3827	Newport	KY 41072-0958 leads@campbellcountyky.org
Fort Wright	1.00	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Fort Wright	.075	Gross Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY 41012 roswald.richardson@kentoncounty.org
Frankfort	1.75	Both	Both	Director of Finance 502/352-2083	PO Box 697 Fax: 502/352-2083	Frankfort	KY 40602
Franklin	1.00	Both	Quarterly	Ms. Cassidy, License & Fees	PO Box 2805 270/586-4497 Fax: 270/586-9419	Franklin	KY 42135 m/c.fky@comcast.net
Franklin County	1.00	Both	Both	Occ. Tax Administrator 502/875-8709	PO Box 594 Fax: 502/875-8755	Frankfort	KY 40602 d.perkins@dcrc.net
Fulton	2.00	Wages	Annual	City Clerk 270/472-1322	PO Box 1350 Fax: 270/472-6526	Fulton	KY 42041 hlee@vci.net
Gallatin Cty	1.00	Wages	Quarterly	Gallatin Cty Fiscal Court	PO Box 144 859/567-5691 Fax: 859/567-4764	Warsaw	KY 41095 gzubaty@fuse.net
Gamaliel	1.00	Both	Both	City Clerk 270/457-2901	PO Box 126 Fax: 270/457-2901	Gamaliel	KY 42140 gamalielgov@scrtc.com
Garrard County	1.00	Both	Both	Tax Administrator 859/792-3531	PO Box 595 Fax: 859/792-2010	Lancaster	KY 40444
Georgetown	1.00	Both	Both	Georgetown/Scott Cty Rev. Commission	PO Box 800 502/863-9805 Fax: 502/863-9808	Georgetown	KY 40324 cog_carolyn_cutshaw@hotmail.com
Glasgow	1.50	Both	Both	Occ. Tax Director Brandon Kerney	PO Box 278 270/651-5131 Fax: 270/651-2511	Glasgow	KY 42142 bkerney@glasgow-ky.com
Graves County	1.00	Wages	Quarterly	Graves County Treasurer 270/247-3626	101 E. South St. Fax: 270/247-1274	Mayfield	KY 42066
Grayson County	.50	Both	Both	Tax Administrator Larry Holeman	PO Box 4160 270/259-0354 Fax:	Leitchfield	KY 42755 270/259-0404

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Greensburg	1.00	Wages	Both	Kimberly Henderson, of City Greensburg	105 W Hodgenville Ave	Greensburg	KY 42743
Guthrie	1.00	Wages	Annual	City of Guthrie	270/932-4298	Guthrie	KY 42234
Hancock County	1.25	Both	Both	270/483-2511	PO Box 125	guthriecityclk@yahoo.com	
Harrison County	1.50	Both	Quarterly	Tax Administrator	PO Box 416	Hawesville	KY 42348
Harrodsburg	1.00	Both	Both	270/927-8788	Fax: 270/927-0999	Cynthiana	KY 41031
Hart County	.008	Both	Both	Tax Administrator	111 S Main St.	hctax@adelphia.net	
Hazard	.50 over 60,000	Both	Both	859/234-7136	PO Box 708	Harrodsburg	KY 40330
Hazard	1.25 under	Both	Both	Occ. License Fee Adm.	208 S Main St	beckyclerk@hotmail.com	
Henderson	1.00	Both	Both	859/734-2225	Fax: 859/734-6231	Munfordville	KY 42765-0247
Hickman	1.50	Wages	Both	Occ. Tax Administrator	PO Box 247	Hazard	KY 41702
Highland Heights	1.00	Wages	Both	270/524-3507	Fax: No Fax	Hazard	KY 41702
Hillview	1.50	Wages	Both	Tax Administrator	PO Box 420	Henderson	KY 42419
Hodgenville	.75	Both	Both	606/436-3171	Fax: 606/436-3252	businesslic@cityofhendersonky.org	
Hopkinsville	1.50	Both	Both	Tax Administrator	PO Box 420	Hickman	KY 42050
Independence	.075	Gross Profits	Both	606/436-3171	Fax: 606/436-3252	cohk@galaxycable.net	
Independence	1.25	Wages	Both	Bus. License Inspector	PO Box 671	Newport	KY 41072-0958
Jackson	1.00	Both	Both	270/831-1290	Fax: 270/827-6054	Louisville	KY 40229
Jamestown	1.00	Wages	Quarterly	City Clerk	1812 S. 7th St	deputyclerk@hillviewkycityhall.com	
Jeffersontown	1.00	Wages	Quarterly	270/236-2535	PO Box 72958	Hodgenville	KY 42748
Jeffersonville	1.00	Both	Both	Compliance Mgr	859/292-3884	hville@alltel.com	
Jessamine County	1.00	Both	Quarterly	Occupational License	Fax: 859/292-3827	Hopkinsville	KY 42241
Johnson County	.50	Both	Both	City Clerk	298 Prairie Drive	Covington	KY 41012
Kenton County	.7097	Wages under 25,000	Both	502/957-5280	PO Box 189	roswald.richardson@kentoncounty.org	
Kenton County	.7097	Net Profits under 37,500	Both	City Clerk/Treasurer	PO Box 707	Covington	KY 41012
Kenton County	1.097	Wages over 25,000	Both	270/358-3832	Fax: 270/889-0236	roswald.richardson@kentoncounty.org	
				Finance Director	PO Box 792	Covington	KY 41012
				270/890-0239	Fax: 859/491-5236	Covington	KY 41012
				License Inspector	PO Box 792	Jackson	KY 41339
				859/491-3331	Fax: 859/491-5236	angiecombs@setel.com	
				License Inspector	333 Broadway	Jamestown	KY 42629
				859/491-3331	Fax: 606/666-7046	scoe@j-town.org	
				Tax Administrator	PO Box 587	Jeffersontown	KY 40299
				606/666-7069	Fax: 270/343-4929	btinsley@jeffersontownky.com	
				City Clerk/Treasurer	10416 Watterson Trail	Jeffersonville	KY 40337
				270/343-4594	Fax: 502/267-0547	Nicholasville	KY 40356
				Tax Administrator	PO Box 127	Paintsville	KY 41240
				502/267-8333	Fax: 859/497-6267	jonsonco@bellsouth.net	
				Jeffersonville Clerk	113 Court Row	Covington	KY 41012
				859/498-5808	Fax: 859/887-0900	roswald.richardson@kentoncounty.org	
				Tax Administrator	PO Box 868		
				859/885-3206	Fax: 606/789-2555		
				Adm of Tax	PO Box 792		
				606/789-2550	Fax: 859/491-5236		
				License Inspector			
				859/491-3331			

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Kenton County	1.097	Net Profits over 37,500	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012 roswald.richardson@kentoncounty.org
Knox County	1.00	Both	Both	Occ Tax Administrator 606/546-8915	PO Box 177 Fax: 606/546-6196	Barbourville	KY	40906 kfctax@barbourville.com
Lakeside Park	1.00	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012 roswald.richardson@kentoncounty.org
Lakeside Park	.75	Gross Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012 roswald.richardson@kentoncounty.org
Laurel County	1.00	Both	Both	Tax Administrator 606/878-9766	PO Box 650 Fax: 606/878-9803	London	KY	40743 laurelocctax@alltel.net
Lebanon	1.00	Both	Both	City Clerk 270/692-6272	PO Box 840 Fax: 270/692-4638	Lebanon	KY	40033
Lebanon Junction	0.80	Both	Both	City Clerk 502/833-4688	PO Box 69 Fax: 502/833-4311	Lebanon Junction	KY	40150
Leitchfield	1.20	Both	Both	City Clerk/Treasurer 270/259-4034	PO Box 398 Fax: 270/259-5858	Leitchfield	KY	42755-0398 kerry.white@leitchfield.org
Lewisburg	1.50	Both	Both	City Clerk/Treasurer 270/755-4828	PO Box 239 Fax: 270/755-4829	Lewisburg	KY	42256 lewisky@logantele.com
Lexington Fayette Urban County	2.25	Both	Both	Director of Revenue 859/258-3355	200 E. Main St. Fax: 859/258-3352	Lexington	KY	40507 Billo@lfucg.com
Fayette County Bd of Education	.50	Both	Both	Sandy Nicholson 859/381-4160	701 E. Main, Rm 219 Fax: 859/381-4706	Lexington	KY	40507 School tax
Lincoln County	1.00	Both	Both	Pat Young 606/365-4520	201 E. Main St #5 Fax: 606/365-4520	Stanford	KY	40484 lcolf@kih.net
Livingston County	1.00	Both	Both	Occ. Tax Administrator 270/928-3361	PO Box 48 Fax: 270/928-3262	Smithland	KY	42081 tracymitchell@directway.com
Logan County	.75	Both	Both	Logan Cty Occ Tax 270/726-4667	PO Box 236 Fax:	Russellville	KY	42276
Louisville Metro	.75	School Tax		Lou/Jeff Cty Rev. Commission	PO Box 35410 502/574-4860 Fax: 502/574-4818	Louisville	KY	40232 taxhelp@revenue.org
Louisville Metro	1.45	Both	Both	Louisville/Jeff Cty Rev. Commission	PO Box 35410 502/574-4860 Fax: 502/574-4818	Louisville	KY	40232 taxhelp@revenue.org
Ludlow	1.50	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012 roswald.richardson@kentoncounty.org
Madison County	1.00	Both	Both	Director of Finance 859/624-4742	PO Box 547 Fax: 859/624-4027	Richmond	KY	40476 shirl.cross@madisoncountky.us
Madisonville	1.50	Both	Both	Finance Director 270/824-2107	PO Box 1270 Fax: 270/821-0271	Madisonville	KY	42431
Magoffin County	1.00	Wages	Both	County Judge 606/349-2313	PO Box 430 Fax: 606/349-2109	Salyersville	KY	41465 magtreasurer@foothills.net
Marion	.75	Both	Both	City Treasurer 270/965-4177	108 E. Bellville St. Fax: 270/965-5235	Marion	KY	42064
Marion County	1.00	Both	Both	County Treasurer 270/692-3451	102 West Main St. Fax: 270/692-9487	Lebanon	KY	40033 samfogle@alltel.net
Marshall County	.50	Both	Both	Marshall Cty Finance Office 270/527-6759	86 High School Rd Fax: 270/527-0804	Benton	KY	42025 kfrizzel@marshall.k12.ky.us
Marshall County	1.00	Both	Both	Tax Adm. Angie Murphy 270/527-4725	PO Box 114 Fax: 270/527-4795	Benton	KY	42025 angie.murphy@mail.state.ky.us
Martin County	1.00	Wages	Monthly	Tax Adm. Marlana Slone 606/298-2085	PO Box 309 Fax: 606/298-2120	Inez	KY	41224 mfslope@charter.net
Martin	1.30	Wages	Quarterly	City Clerk 606/285-9335	PO Box 749 Fax: 606/285-3309	Martin	KY	41649 martin1@setel.com
Mayfield	2.00	Both	Both	City Clerk/Treasurer 270/247-1981	211 E. Broadway Fax: 270/247-2485	Mayfield	KY	42066
Maysville	1.95	Wages	Both	Asst. City Comptroller 606/564-9411	216 Bridge St Fax: 606/564-9416	Maysville	KY	41056
McCracken County	1.00	Both	Both	County Tax Administrator	PO Box 2658 270/444-4722 Fax:	Paducah	KY	42002 270/444-4737
McCreary County	1.00	Both	Both	Stephanie Tucker, Tax Adm.	PO Box 327 606/376-1322 Fax: 606/376-4319	Whitley City	KY	42653

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McLean County	1.00	Both	Both	Darron L. Brawner, Adm.	PO Box 670 270/273-9170	Calhoun	KY	42327
Mercer County	0.45	Both	Both	Tax Administrator 859/734-6300	PO Box 265 Fax: 859/734-6345	Harrodsburg	KY	40330
Metcalfe County	1.00	Both	Both	Tax Administrator 270/432-3181	PO Box 149 Fax: 270/432-3726	Edmonton	KY	42129
Middlesboro	2.00	Both	Both	Code Enforcement Officer	PO Box 756 606/248-5670 Fax: 606/248-1202	Middlesboro	KY	40965
Midway	2.00	Both	Both	City Clerk/Treasurer 859/846-4413	PO Box 4275 Fax: 859/846-4411	Midway	KY	40347
Millersburg	.50	Both	Both	Carolyn Sears 859/484-3901	5th St., PO Box 265 Fax: 859/484-3901	Millersburg	KY	40348
Monroe County	.50	Both	Both	Occ. Tax Administrator 270/487-6392	200 N Main St, Suite G Fax: 270/487-0591	Tompkinsville	KY	42167
Montgomery County	1.00	Both	Both	Occ Tax Administrator 859/498-5389	44 W. Main St Fax: 859/498-5389	Mt. Sterling	KY	40353
Morehead	1.50	Both	Both	Finance Director 606/784-9744	PO Box 490 Fax: 606/784-6629	Morehead	KY	40351
Morgantown	2.00	Both	Both	City Clerk/Treasurer 270/526-3557	PO Box 397 Fax: 270/526-6295	Morgantown	KY	42261
Mount Vernon	.50	Both	Both	Tax Adm., Phyllis Deatherage	PO Box 1465 606/256-3437 Fax: 606/256-3443	Mount Vernon	KY	40456
Mt. Olivet	1.00	Wages	Quarterly	City of Mt. Olivet 606/724-5816	PO Box 166 Fax: 606/724-5816	Mt Olivet	KY	41064
Mt. Washington	1.00	Wages	Quarterly	City Clerk 502/538-4216	PO Box 285 Fax: 502/538-4064	Mt. Washington	KY	40047
Muldraugh	.25	Gross Profits	Both	City Clerk/Treasurer 502/942-2824	PO Box 395 Fax: 502/942-2892	Muldraugh	KY	40155
Muldraugh	1.00	Wages	Both	City Clerk/Treasurer 502/942-2824	PO Box 395 Fax: 502/942-2892	Muldraugh	KY	40155
Nelson County	.50	Both (\$0-15000)	Both	Occupational License Adm.	PO Box 578 502/348-1802 Fax: 502/348-1873	Bardstown	KY	40004
Newport	2.50	Wages	Quarterly	License Inspector 859/292-3660	PO Box 1090 Fax: 859/292-3663	Newport	KY	41071
Newport	.35	Gross Receipts	Annual	License Inspector 859/292-3660	PO Box 1090 Fax: 859/292-3663	Newport	KY	41071
Nicholas County	1.00	Both	Both	Tax Administrator 859/289-3725	PO Box 167 Fax: 859/289-3705	Carlisle	KY	40311
Nicholasville	1.50	Both	Both	Tax Adm., Leanne Wafford	PO Box 590 859/885-7618 Fax: 859/881-0750	Nicholasville	KY	40340
Oak Grove	1.50	Both	Both	City Clerk 270/439-4646	PO Box 250 Fax: 270/439-1201	Oak Grove	KY	42262
Ohio County	1.00	Both	Quarterly	Tax Adm., Jill Faulkner 270/298-4410	PO Box 185 Fax: 270/298-4409	Hartford	KY	42347
Owensboro	1.33	Both	Both	Rev. Enforcement Officer	PO Box 10008 270/687-8534 Fax: 270/687-8526	Owensboro	KY	42302
Owenton	1.00	Wages	Quarterly	Clerk/Treasurer 502/484-2322	220 S. Main St Fax: 502/484-5156	Owenton	KY	40359
Paducah	2.00	Wages	Both	Revenue Manager 270/444-8513	PO Box 2427 Fax: 270/444-8589	Paducah	KY	42002
Paintsville	1.00	Both	Both	City Clerk 606/789-2600	PO Box 1588 Fax: 606/789-2602	Paintsville	KY	41240
Paris	1.50	Both	Both	Occ. License Ord. Adm. 859/987-2110	525 High St. Fax: 859/987-4640	Paris	KY	40361
Park City	1.00	Both	Both	Pauline Toms 270/749-5695	PO Box 304 Fax: 270/749-2425	Park City	KY	42160
Park Hills	1.00	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012
Park Hills	.35	Gross Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012

2006 Kentucky Communities Imposing an Occupational Tax

Information provided by the Kentucky Society of CPAs

Community Name	Tax on Tax Rate	Wages? Profits?	Return Filed Quarterly? Annually?	Who to Contact
Pikeville	2.00	Both	Both	Occ. Tax Administrator 606/437-5105 118 College Street Fax: 606/437-5106 Pikeville KY 41501 gratliff@pikevillecity.com
Pineville	1.50	Both	Both	City Clerk/Treasurer 606/337-2958 PO Box 688 Fax: 606/337-7111 Pineville KY 40977 ctyclerk@bellsouth.net
Pioneer Village	1.00	Wages	Quarterly	City of Pioneer Village 502/957-3800 4700 Summitt Dr. Louisville KY 40229 Fax: 502/957-4580 little3110@aol.com
Powell County	1.00	Both	Both	Ms.Crabtree, Finance Officer 606/663-2834 PO Box 506 Fax: 606/663-2905 Stanton KY 40380 judge099@yahoo.com
Prestonsburg	1.50	Both	Both	City Comptroller 606/886-2335 200 North Lake Drive Prestonsburg KY 41653 Fax: 606/886-0563 debbiehaywood@prestonsburg.net
Princeton	1.50	Both	Both	Finance Director 270/365-9575 206 N. Jefferson St. Princeton KY 42445 Fax: 270/365-4661 dksoxprinceton@mchsi.com
Pulaski County	1.00	Both	Both	Tax Administrator 606/679-2393 PO Box 658 Somerset KY 42502 Fax: 606/451-8763 occupationaltax@pulaskicounty.com
Radcliff	2.00	Wages	Both	City CFO 270/351-4714 PO Drawer 519 Radcliff KY 40159 Fax: 270/351-7329 cfox@radcliff.org
Richmond	2.00	Both	Quarterly	Dir. of Finance 859/623-1000 PO Box 1268 Richmond KY 40476-1268 Fax: 859/624-2753 mbroyles@richmond.ky.us
Rowan County	1.00	Both	Both	Finance Director 606/784-6628 PO Box 607 Morehead KY 40351 Fax: 606/784-6629
Russell	.75	Both	Both	Clerk 606/833-9555 PO Box 473 Russell KY 41102 Fax: 606/324-4739
Russell County	.25	Both	Both	Tax Administrator 270/343-1404 PO Box 7 Jamestown KY 42629 Fax: 270/343-2134 rctaxad@duo-county.com
Russell Springs	1.00	Wages	Quarterly	City Clerk 270/866-3981 PO Box 247 Russell Springs KY 42642 Fax: 270/866-3860
Russellville	2.00	Both	Both	Finance Director 270/726-5002 PO Box 434 Russellville KY 42276 Fax: 270/726-5068
Salysersville	.50	Wages	Quarterly	Clerk 606/349-2409 PO Box 640 Salysersville KY 41465 Fax: 606/349-2449 svillech@foothills.net
Scott County	.50	Net Profits	Monthly/Quarterly	Georgetown/Scott Cty Rev Commission 502/863-9805 PO Box 800 Georgetown KY 40324 Fax: 502/863-9808 info@gscrevenue.com
Scott County	1.00	Both	Both	Georgetown/Scott Cty Rev Commission 502/863-9805 PO Box 800 Georgetown KY 40324 Fax: 502/863-9808
Scottsville	1.50	Both	Quarterly	City Treasurer 270/237-4472 201 W. Main St. Ste 8 Scottsville KY 42164 Fax: 270/237-4922 eanderson@scottsville.cityof.org
Shelby County	1.00	Both	Quarterly	Tax Administrator 502/633-7685 215 Washington St. Shelbyville KY 40065 Fax: 502/633-6514 (call first) jamesray@shelbycountykentucky.com
Shelbyville	1.50 1/06	Both	Quarterly	Deputy City Clerk 502/633-8000 PO Box 1289 Shelbyville KY 40066 Fax: 502/633-4292 wendy@shelbyvillekentucky.com
Shepherdsville	1.00	Wages	Quarterly	City Clerk/Treasurer 502/543-2923 PO Box 400 Shepherdsville KY 40165 Fax: 502/543-6201
Shively	1.50	Both	Both	Becky Roberson, Occ. Tax Adm. 502/449-5000 PO Box 16007 Shively KY 40256 Fax: 502/449-5004 bpoteet@insightbb.com
Silver Grove	1.50	Wages	Both	City Clerk, Kay Wright 859/441-6390 PO Box 417 Silver Grove KY 41085 Fax: 859/441-4363
Simpson County	.75	Wages	Quarterly	Simpson County Tax Adm. 270/586-7184 PO Box 242 Franklin KY 42135 Fax: 270/598-8914 nwilson@simpsoncounty.us
Southgate	2.00	Both	Both	Compliance Mgr 859/292-3884 PO Box 72958 Newport KY 41071-0958 Fax: 859/292-3827 leads@campbellcountky.org
Springfield	1.00	Both	Both	City Treasurer 859/336-5440 127 W. Main St. Springfield KY 40069 Fax: 859/336-5455 springcityhall@hotmail.com
St Matthews	.75	Wages	Quarterly	Tax Administrator 502/895-9444 3940 Grandview Ave St Matthews KY 40207 Fax: 502/895-0510
Stanford	.65	Both	Both	Clerk/Treasurer 606/365-4500 305 E. Main St. Stanford KY 40484 Fax: 606/365-4519 cityclerk40484@yahoo.com (May change to 1.00)

2006 Kentucky Communities Imposing an Occupational Tax

Information provided by the Kentucky Society of CPAs

Community Name	Tax Rate	Tax on Wages? Profits?	Return Filed Quarterly? Annually?	Who to Contact				
Stanton	1.00	Wages	Quarterly	City Clerk 606/663-4459	PO Box 370 Fax: 606/663-4433	Stanton	KY	40380 (additional 3% school tax)
Taylor County	1.00	Both	Both	Occ. Tax Clerk 270/465-9760	PO Box 529 Fax: 270/465-0380	Campbellsville	KY	42719
Taylor Mill	2.00	Both	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012
Todd County	.50	Wages	Quarterly	Todd County Treasurer 270/265-2451	PO Box 310 Fax: 270/265-3277	Elkton	KY	42220
Tompkinsville	1.00	Wages	Quarterly	City Clerk 270/487-6776	206 N. Magnolia Fax: 270/487-6940	Tompkinsville	KY	42167
Union County	.50	Both	Both	Tax Administrator 270/389-3438	PO Box 60 Fax:	Morganfield	KY	42437
Vanceburg	1.00	Wages	Quarterly	City Clerk 606/796-3044	615 2nd St. Fax: 606/796-6096	Vanceburg	KY	41179
Versailles	1.00	Both	Both	Revenue Clerk 859/873-5184	PO Box 625 Fax: 859/873-5969	Versailles	KY	40383
Villa Hills	1.00	Wages	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012
Villa Hills	.075	Gross Profits	Both	License Inspector 859/491-3331	PO Box 792 Fax: 859/491-5236	Covington	KY	41012
Warren County	.50	Both	Both	Finance Director 270/842-7168	PO Box 51530 Fax: 270/842-3411	Bowling Green	KY	42102 (This is a school tax)
Warsaw	1.00	Wages	Quarterly	Clerk/Treasurer 859/567-5900	PO Box 785 Fax: 859/567-5931	Warsaw	KY	41095
Washington County	.75	Both	Both	Occ. Tax Administrator 859/336-5430	PO Box 228 Fax: 859/336-5430	Springfield	KY	40069
Wayne County	1.00	Wages	Quarterly	Wayne Cty Tax Adm 606/348-4241	PO Box 439 Fax: 606/348-6647	Monticello	KY	42633
West Buechel	1.00	Wages	Quarterly	City Clerk/Treasurer - Norma Robinson	3705 Bashford Ave. 502/459-4400	Louisville	KY	40218
West Point	2.00	Both	Both	Clerk/Treasurer 502/922-4260	509 Elm Street Fax: 502/922-4262	West Point	KY	40177
Whitley County	1.00	Both	Both	Tax Administrator 606/539-0477	PO Box 268 Fax: 606/539-0478	Williamsburg	KY	40769
Wilder	2.25	Wages	Both	City Clerk/Treasurer 859/581-8884	520 Licking Pike Fax: 859/581-0823	Wilder	Ky	41071
Wilmore	2.00	Both	Both	Tax Administrator 859/858-4411	335 E. Main St. Fax: 859/858-3595	Wilmore	KY	40390
Winchester	1.50	Wages	Quarterly	Debra Bailey, Treasurer 859/744-1660	PO Box 4135 Fax: 859/744-7450	Winchester	KY	40392
Wolfe County	1.25	Wages	Quarterly	Barbara Phillips 606/668-3040	PO Box 429 Fax: 606/668-3367	Campton	KY	41301
Woodford County	1.50	Both	Both	Treasurer/Tax Adm. 859/873-5701	103 S. Main St. #201 Fax: 859/873-0196	Versailles	KY	40383

This document is based on information received by the Kentucky Society of CPAs Taxation Committee as of February 10, 2006. The date contained is the latest information provided by the individual local authorities and should be used for informational purposes only.

For complete details and forms we suggest that you contact the taxing authority. If you note any error(s) on this listing or know of an additional community imposing an occupational tax, please contact Carolyn M. Bowen, CMP, at the Kentucky Society of CPAs, 1735 Alliant Avenue, Louisville, KY 40299 502.266.5272 or 800.292.1754 (in KY) Fax 502.261.9512 cbowen@kycpa.org This document is for the exclusive use of the KSCPA members and individual business clients. The reproduction of this listing by software vendors or others distributing for a fee is prohibited.

February 10, 2006