

ORDINANCE NO. 2015-03

AN ORDINANCE ESTABLISHING THE OCCUPATIONAL LICENSE TAX RATE TO BE PAID BY PERSONS AND BUSINESS ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND PROFESSIONS WITHIN THE CITY OF PIONEER VILLAGE, BULLITT COUNTY, KENTUCKY.

WHEREAS, on April 28, 2009, the City Council of the City of Pioneer Village did adopted Ordinance No. 2009-01 AN ORDINANCE RELATING TO THE IMPOSITION AND ADMINISTRATION OF A OCCUPATIONAL LICENSE REQUIREMENT, AND PAYMENT OF AN OCCUPATIONAL LICENSE TAX BY PERSONS AND BUSINESS ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND PROFESSIONS WITHIN THE CITY OF PIONEER VILLAGE, BULLITT COUNTY, KENTUCKY, and

WHEREAS, the cost of providing municipal services within the boundaries of the City of Pioneer Village have continued to increase, while the income received by the City to provide these services has remained stagnant, and

WHEREAS, the City Council of the City of Pioneer Village wishes to provide additional amenities to the residents of the City of Pioneer Village, now therefore;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PIONEER VILLAGE, KENTUCKY, as follows:

SECTION ONE – Occupational License Tax Payment Required

- (1) Except as provided in subsection (2) of this section, every person or business entity engaged in any business for profit and any person or business entity that is required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the City an occupational license tax for the privilege of engaging in such activities within the City. The occupational license tax shall be measured by one and one half percent (1.5%) of:
 - (a) all wages and compensation paid or payable in the City for work done or services performed or rendered in the City by every resident and nonresident who is an employee;
 - (b) the net profits from business conducted in the City by a resident or nonresident business entity.
- (2) The occupational license tax imposed in this section shall not apply to the following persons or business entities.

- (a) Any bank, trust company, combined bank and trust company, or trust, banking and title insurance company organized and doing business in this state, any savings and loan association whether state or federally chartered;
- (b) Any compensation received by members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training;
- (c) Any compensation received by precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections;
- (d) Public Service Corporations that pay an ad valorem tax on property valued and assessed by the Kentucky Department of Revenue pursuant to the provisions of KRS 136.120. Licensees whose businesses are predominantly non-public service who are also engaged in public service activity are required to pay a license fee on their net profits derived from the non-public service activities apportioned to the City;
- (e) Persons or business entities that have been issued a license under KRS Chapter 243 to engage in manufacturing or trafficking in alcoholic beverages. Persons engaged in the business of manufacturing or trafficking in alcoholic beverages are required to file a return, but may exclude the portion of their gross receipts derived from the manufacturing or trafficking in alcoholic beverages;
- (f) Life insurance companies incorporated under the laws of and doing business in the Commonwealth of Kentucky.

SECTION TWO – Severability

Each section and each provision of each section of this ordinance are severable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person licensee, class or group, is held by a court of law to be unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this ordinance, it being the legislative intent to ordain and enact each provisions, section, paragraph, sentence and part thereof, separately and independently of the rest.

SECTION THREE – Publication

This Ordinance shall be published according to law.

SECTION FOUR – Repeal

Any ordinances or part of ordinances in conflict with this Ordinance or any part of this Ordinance are hereby repealed.

Given first reading at a regular meeting of the City Council of the City of Pioneer


Village, Bullitt County, Kentucky, on the 26th day of May, 2015. Given second reading, voted upon, and passed at a regular meeting of the City Council of the City of Pioneer Village, Bullitt County, Kentucky, on the 23rd day of June, 2015.

Votes for 5; Votes against 0; Not Voting 0.



GARY HATCHER, MAYOR

ATTEST:



RECKA DANIELS, CITY CLERK