

1 COMMONWEALTH OF KENTUCKY
CITY OF MAYSVILLE
Ordinance No. 08-07

AN ORDINANCE ESTABLISHING AN OCCUPATIONAL LICENSE TAX

1 Summary

THIS ORDINANCE ADOPTS A NEW OCCUPATIONAL LICENSE TAX. THE ORDINANCE REPEALS CHAPTERS 134 OCCUPATIONAL LICENSE TAX AND CHAPTER 135 EMPLOYEES LICENSE TAX. THE ORDINANCE REQUIRES EVERY PERSON AND BUSINESS ENTITY ENGAGED IN BUSINESS IN THE CITY OF MAYSVILLE OBTAIN AN OCCUPATIONAL LICENSE FOR A FEE OF \$75.00 BEFORE THE COMMENCEMENT OF BUSINESS. THE ORDINANCE IMPOSES AN OCCUPATIONAL LICENSE TAX OF 1.95% OF ALL WAGES AND COMPENSATION PAID OR PAYABLE IN THE CITY BY EVERY RESIDENT AND NON-RESIDENT WHO IS AN EMPLOYEE. THE ORDINANCE ESTABLISHES AN OCCUPATIONAL LICENSE TAX OF .075% OF THE GROSS RECEIPTS FROM BUSINESS CONDUCTED IN THE CITY OR \$75.00 WHICH EVER IS GREATER. THE ORDINANCE REQUIRES APPORTIONMENT OF GROSS RECEIPTS FOR BUSINESS ENTITIES WITH SALES REVENUE IN MORE THAN ONE TAX DISTRICT AND APPORTIONMENT OF WAGES FOR WORK DONE WITHOUT THE CITY. THE ORDINANCE REQUIRES EMPLOYERS TO WITHHOLD THE EMPLOYEES OCCUPATIONAL LICENSE TAX. ALL BUSINESS ENTITIES ARE REQUIRED TO FILE A RETURN BY APRIL 15TH OF EACH YEAR AND INCLUDE COPIES OF THEIR FEDERAL INCOME TAX RETURN. APPLICATION FOR REFUNDS UNDER THE ORDINANCE MUST BE MADE WITHIN TWO YEARS FROM THE DATE THE OVERPAYMENT WAS MADE. CITY EMPLOYEES SHALL KEEP ALL INFORMATION CONFIDENTIAL. A PENALTY OF 5% OF THE TAX IS IMPOSED FOR FAILURE TO FILE RETURNS AND FAILURE TO PAY THE TAX. 12% INTEREST IS DUE ON TAXES NOT PAID WHEN DUE. BUSINESS ENTITIES AND EMPLOYERS WHO WILLFULLY FAIL TO MAKE A RETURN, MAKE A FALSE RETURN, OR FAIL TO PAY TAXES OWED OR COLLECTED WITH THE INTENT TO EVADE PAYMENT OF THE TAX SHALL BE GUILTY OF A CLASS A MISDEMEANOR. ANY PERSON VIOLATING THE CONFIDENTIALITY PROVISION OF THE ORDINANCE SHALL BE FINED NOT MORE THAN \$500 OR IMPRISONED FOR NOT LONGER THAN SIX MONTHS, OR BOTH FOR INTENTIONALLY INSPECTING CONFIDENTIAL TAXPAYER INFORMATION. ANY PERSON VIOLATING THE CONFIDENTIALITY PROVISION OF THIS ORDINANCE BY DIVULGING CONFIDENTIAL TAXPAYER INFORMATION SHALL BE FINED NOT MORE THAN \$1,000 OR IMPRISONED FOR NOT MORE THAN ONE YEAR, OR BOTH. THE DIRECTOR OF FINANCE SHALL ENFORCE THIS CHAPTER. THIS ORDINANCE IS EFFECTIVE AS OF JANUARY 1, 2008.

PREAMBLE

WHEREAS, the City of Maysville, Kentucky desires to comply with the requirements of KRS 67.750 to 67.790 and deems it necessary and desirable that existing Code of Ordinances Chapters 134 and 135 be repealed and that a new Ordinance imposing occupational license and employee license taxes on persons and business entities conducting businesses, occupations, and professions within the City be enacted so that the assessment and payment of Occupational License Taxes can be administered more efficiently.

NOW, THEREFORE, BE IT ORDAINED by the of the City of Maysville, Kentucky as follows:

(1) The Occupational License Tax and employee license tax codified as Code of Ordinances Chapter 134 and Chapter 135 are hereby repealed in their entirety.

(2) Chapter 134 is hereby enacted and shall read in full as follows:

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§ 134.01 - Definitions

As used in this ordinance, the following terms and their derivatives shall have the following meanings unless the context clearly indicates that a different meaning is intended:

- (1) “Business entity” means each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional service organization, or other legal entity through which business is conducted;
- (2) “City” means the City of Maysville, Kentucky.
- (3) “Compensation” means wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by

an employee, which are required to be reported for federal income tax purposes and adjusted as follows:

- (a) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and
 - (b) Include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code;
- (4) “Fiscal year” means “fiscal year” as defined in Section 7701(a)(24) of the Internal Revenue Code.
- (5) “Employee” means any person who renders services to another person or any business entity for compensation, including an officer of a corporation and any officer, employee, or elected official of the United States, a state, or any political subdivision of a state, or any agency of instrumentality of any one (1) or more of the above. A person classified as an independent contractor under the Internal Revenue Code shall not be considered an employee.
- (6) “Employer” means “employer” as defined in Section 3401(d) of the Internal Revenue Code.
- (7) “Gross receipts” means all revenues or proceeds derived from the sale, lease, or rental of goods or services, or property by a business entity reduced by the following:
- (a) Sales and excise taxes paid; and
 - (b) Returns and allowances;
- (8) “Internal Revenue Code” means the Internal Revenue Code in effect on December 31, 2006, exclusive of any amendments made subsequent to that

- date, other than amendments that extend provisions in effect on December 31, 2006, that would otherwise terminate;
- (9) "Person" shall mean every natural person, whether a resident or non-resident of the City. Whenever the word "person" is used in a clause prescribing and imposing a penalty in the nature of a fine or imprisonment, the word, as applied to a partnership or other form of unincorporated enterprise, shall mean the partners or members thereof, and as applied to corporations, shall mean the officers and directors thereof.
- (10) "Return" or "Report" means any properly completed and, if required, signed form, statement, certification, declaration, or any other document permitted or required to be submitted or filed with the City;
- (11) "Sales Revenue" means receipts from the sale, lease, or rental of goods, services, or property;
- (12) "Tax district" means a city of the first to fifth class, county, urban county, charter county, consolidated local government school district, special taxing district or any other statutorily created entity with the authority to levy net profits, gross receipts, or occupational license taxes.
- (13) "Taxable gross receipts" in case of a business entity having payroll or sales revenues both within and without the City means gross receipts as defined in subsection (7) of this section, and as apportioned under §134.04 of this ordinance;
- (14) "Taxable gross receipts" in case of a business entity having payroll or sales revenues only within the City means gross receipts as defined in subsection (10) of this section;
- (15) "Taxable year" means the calendar year or fiscal year ending during the calendar year, upon the basis of which gross receipts is computed.

§134.02 - Occupational License Application Required

- (1) Every person and business entity engaged in any business in the City of Maysville shall be required to apply for and obtain a occupational license from the City of Maysville before the commencement of business or in the event of a change of business status. An application fee of \$75.00 payable to the City will be required prior to issuance of a new license. The application fee may be credited toward the following year's occupational license fee due. Licensees are required to notify the City of any changes in address, the cessation of business, or any other changes that render the information supplied to the City in the

license application inaccurate.

§ 134.03 - 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.
 - (a) The occupational license tax shall be measured by 1.95 % of 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 occupational license tax shall be measured by .075 % of the gross receipts from business conducted in the City by a resident or nonresident business entity, or \$75.00, which ever is greater.
- (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 gross receipts 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.

§ 134.04 - Apportionment

- (1) Except as provided in subsection (4) of this section, gross receipts shall be apportioned as follows:
 - (a) For business entities with both payroll and sales revenue in more than one (1) tax district, by multiplying the gross receipts by a fraction, the numerator of which is the payroll factor, described in subsection (2) of this section, plus the sales factor, described in subsection (3) of this section, and the denominator of which is two (2); and
 - (b) For business entities with sales revenue in more than one (1) tax district, by multiplying the gross receipts by the sales factor as set forth in subsection (3) of this section.
- (2) The payroll factor is a fraction, the numerator of which is the total amount paid or payable in the City during the tax period by the business entity for compensation, and the denominator of which is the total compensation paid or payable by the business entity everywhere during the tax period. Compensation is paid or payable in the City based on the time the individual's service is performed within the City.
- (3) The sales factor is a fraction, the numerator of which is the total sales revenue of the business entity in the City during the tax period, and the denominator of which is the total sales revenue of the business entity everywhere during the tax period.
 - (a) The sale, lease, or rental of tangible personal property is in the City if:
 - 1. The property is delivered or shipped to a purchaser, other than the United States government, or to the designee of the purchaser within the City regardless of the f.o.b. point or other conditions of the sale; or
 - 2. The property is shipped from an office, store, warehouse, factory, or other place of storage in the City and the purchaser is the United

States government.

- (b) Sales revenues, other than revenues from the sale, lease or rental of tangible personal property or the lease or rental of real property, are apportioned to the City based upon a fraction, the numerator of which is the time spent in performing such income-producing activity within the City and the denominator of which is the total time spent performing that income-producing activity.
 - (c) Sales revenue from the sale, lease, or rental of real property is allocated to the tax district where the property is located.
- (4) If the apportionment provisions of this section do not fairly represent the extent of the business entity's activity in the City, the business entity may petition the City or the City may require, in respect to all or any part of the business entity's business activity, if reasonable:
- (a) Separate accounting;
 - (b) The exclusion of any one (1) or more of the factors;
 - (c) The inclusion of one (1) or more additional factors which will fairly represent the business entity's business activity in the City; or
 - (d) The employment of any other method to effectuate an equitable allocation and apportionment of gross receipts.
- (5) The payroll factor shall be excluded if there is only a de minimis amount of sales within the City limits.
- (6) When compensation is paid or payable for work done or services performed or rendered by an employee, both within and without the City, the license tax shall be measured by that part of the compensation paid or payable as a result of work done or service performed or rendered within the City. The license tax shall be computed by obtaining the percentage which the compensation for work performed or services rendered within the City bears to the total wages and compensation paid or payable. In order for the City to verify the accuracy of a taxpayer's reported percentages under this subsection, the taxpayer shall maintain adequate records.
- (7) All partnerships, S corporations, and all other entities where income is "passed through" to the owners are subject to this ordinance. The occupational license tax imposed in this ordinance is assessed against income before it is "passed through" these entities to the owners.

- (8) If any business entity dissolves, ceases to operate, or withdraws from the City during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of any occupational license tax for the period of that taxable year during which the business entity had business activity in the City.
- (9) If a business entity makes, or is required to make, a federal income tax return, the occupational license tax shall be computed for the purposes of this ordinance on the basis of the same calendar or fiscal year required by the federal government, and shall employ the same methods of accounting required for federal income tax purposes.

§134.05 - Employers to Withhold

- (1) Every employer making payment of compensation to an employee shall deduct and withhold from the compensation an occupational license tax calculated under §134.03 of this ordinance.
- (2) Every employer required to deduct and withhold tax under this section shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter, make a return and report to the City, and pay to the City, the tax required to be withheld under this section, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the City.
- (3) Every employer who fails to withhold or pay to the City any sums required by this ordinance to be withheld and paid shall be personally and individually liable to the City for any sum or sums withheld or required to be withheld in accordance with the provisions of this section.
- (4) The City shall have a lien upon all the property of any employer who fails to withhold or pay over to the City sums required to be withheld under this section. If the employer withholds, but fails to pay the amounts withheld to the City, the lien shall commence as of the date the amounts withheld were required to be paid to the City. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the City.
- (5) Every employer required to deduct and withhold tax under this section shall annually on or before February 28 of each year complete and file on a form furnished or approved by the City a reconciliation of the occupational license tax withheld where compensation is paid or payable to employees. Either copies of

federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the City, shall be submitted.

- (6) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and occupational license tax deducted by the employer from the compensation paid to the employee for payment to the City during the preceding calendar year.
- (7) An employer shall be liable for the payment of the tax required to be deducted and withheld under this section.
- (8) The president, vice president, secretary, treasurer or any other person holding an equivalent corporate office of any business entity subject to this section shall be personally and individually liable, both jointly and severally, for any tax required to be withheld from compensation paid or payable to one or more employees of the business entity, and neither the corporate dissolution or withdrawal of the business entity from the City, nor the cessation of holding any corporate office, shall discharge that liability; provided that the personal and individual liability shall apply to each and every person holding the corporate office at the time the tax becomes or became obligated. No person shall be personally and individually liable under this subsection unless such person had authority to collect, truthfully account for, or pay over the tax imposed by this ordinance at the time that the taxes imposed by this ordinance become or became due.
- (9) Notwithstanding subsections (7) and (8) of this section, every employee receiving compensation in the City subject to the tax imposed under §134.03 shall be personally liable for any amount due. In all cases where the employer does not withhold the tax levied under this ordinance from the employee, such employee or employees shall be responsible for filing with the City each quarter in the same manner as if they were the employer.

§134.06 - Returns Required

- (1) All business entity returns for the preceding taxable year shall be made by April 15 of each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the fourth month following the close of the fiscal year. Blank forms for returns shall be supplied by the City.
- (2) Every business entity shall submit a copy of its federal income tax return and all supporting statements and schedules at the time of filing its occupational license tax return with the City. Whenever, in the opinion of the City, it is necessary to examine the federal income tax return of any business entity in order to audit the return, the City may compel the business entity to produce for inspection a copy

of any statements and schedules in support thereof that have not been previously filed. The City may also require copies of reports of adjustments made by the federal government.

- (3) Every business entity subject to a occupational license tax governed by the provisions of this ordinance shall keep records, render under oath statements, make returns, and comply with rules as the City from time to time may prescribe. Whenever the City deems it necessary, the City may require a business entity, by notice served to the business entity, to make a return, render statements under oath, or keep records, as the City deems sufficient to determine the tax liability of the business entity.
- (4) The City, may require, for the purpose of ascertaining the correctness of any return or for the purposes of making an estimate of the taxable income of any business entity, the attendance of a representative of the business entity or of any other person having knowledge in the premises.
- (5) The full amount of the unpaid tax payable by any business entity, as appears from the face of the return, shall be paid to the City at the time prescribed for filing the occupational license tax return, determined without regard to any extension of time for filing the return.

§134.07 - Extensions

- (1) The City may grant any business entity an extension of not more than six (6) months, unless a longer extension has been granted by the Internal Revenue Service or is agreed to by the City and the business entity, for filing its return, if the business entity, on or before the date prescribed for payment of the occupational license tax, requests the extension and pays the amount properly estimated as its tax.
- (2) If the time for filing a return is extended, the business shall pay, as part of the tax, an amount equal to twelve percent (12%) per annum simple interest on the tax shown due on the return, but not been previously paid, from the time the tax was due until the return is actually filed and the tax paid to the City. A fraction of a month is counted as an entire month.

§134.08 - Refunds

- (1) Where there has been an overpayment of tax under §134.05 a refund or credit shall be made to the employer only to the extent that the amount of the overpayment was not deducted and withheld under §134.05 by the employer. Unless written application for refund or credit is received by the City from the employer within two years from date the overpayment was made, no refund or credit shall be allowed.

- (2) An employee who has compensation attributable to activities performed outside the City, based on time spent outside the City, whose employer has withheld and remitted to the City, the occupational license tax on the compensation attributable to activities performed outside the City, may file for a refund within two (2) years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computation sufficient to verify the refund claim and the City may confirm with the employer the percentage of time spent outside the City and the amount of compensation attributable to activities performed outside the City prior to approval of the refund.

§134.09 - Federal Audit Provisions

- (1) As soon as practicable after each return is received, the City may examine and audit the return. If the amount of tax computed by the City is greater than the amount returned by the business entity, the additional tax shall be assessed and a notice of assessment mailed to the business entity by the City within five (5) years from the date the return was filed, except as otherwise provided in this subsection.
 - (a) In the case of a failure to file a return or of a fraudulent return the additional tax may be assessed at any time.
 - (b) In the case of a return where a business entity understates gross receipts, or omits an amount properly includable in gross receipts, or both, which understatement or omission, or both, is in excess of twenty-five percent (25%) of the amount of gross receipts stated in the return, the additional tax may be assessed at any time within six (6) years after the return was filed.
 - (c) In the case of an assessment of additional tax relating directly to adjustments resulting from a final determination of a federal audit, the additional tax may be assessed before the expiration of the times provided in this subsection, or six (6) months from the date the City receives the final determination of the federal audit from the business entity, whichever is later.

The times provided in this subsection may be extended by agreement between the business entity and the City. For the purposes of this subsection, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day. Any extension granted for filing the return shall also be

considered as extending the last day prescribed by law for filing the return.

- (2) Every business entity shall submit a copy of the final determination of the federal audit within thirty (30) days of the conclusion of the federal audit.
- (3) The City may initiate a civil action for the collection of any additional tax within the times prescribed in subsection (1) of this section.

§134.10 - Administrative Provisions

- (1) No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied by this ordinance.
- (2) Any tax collected pursuant to the provisions of this ordinance may be refunded or credited within two (2) years of the date prescribed by law for the filing of a return or the date the money was paid to the City, whichever is the later, except that:
 - (a) In any case where the assessment period contained in §134.09 of this ordinance has been extended by an agreement between the business entity and the City, the limitation contained in this subsection shall be extended accordingly.
 - (b) If the claim for refund or credit relates directly to adjustments resulting from a federal audit, the business entity shall file a claim for refund or credit within the time provided for in this subsection or six (6) months from the conclusion of the federal audit, whichever is later.

For the purposes of this subsection and subsection (1) of this section, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day.

- (3) The authority to refund or credit overpayments of taxes collected pursuant to this ordinance is vested exclusively in the City.

§134.11 - Information to Remain Confidential

- (1) No present or former employee of the City shall intentionally and without authorization inspect or divulge any information acquired by him or her of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the City or other proper officer, or any information

produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns for taxation, or any other infraction of the tax laws, or in any way made a matter of public record, nor does it preclude furnishing any taxpayer or the taxpayer's properly authorized agent with information respecting his or her own return. Further, this prohibition does not preclude any employee of the City from testifying in any court, or from introducing as evidence returns or reports filed with the City, in an action for violation of the City's tax laws or in any action challenging the City's tax laws.

- (2) The City reserves the right to disclose to the Commissioner of Revenue of the Commonwealth of Kentucky or his or her duly authorized agent all such information and rights to inspect any of the books and records of the City if the Commissioner of Revenue of the Commonwealth of Kentucky grants to the City the reciprocal right to obtain information from the files and records of the Kentucky Revenue Cabinet and maintains the privileged character of the information so furnished. Provided, further, that the City may publish statistics based on such information in such a manner as not to reveal data respecting gross receipts or compensation of any person or business entity.
- (3) In addition, the City is empowered to execute similar reciprocity agreements as described in subsection (2) of this section with any other taxing entity, should there be a need for exchange of information in order to effect diligent enforcement of this ordinance.

§134.12 - Penalties

- (1) A business entity subject to tax on gross receipts may be subject to a penalty equal to five percent (5%) of the tax due for each calendar month or fraction thereof if the business entity:
 - (a) Fails to file any return or report on or before the due date prescribed for filing or as extended by the City; or
 - (b) Fails to pay the tax computed on the return or report on or before the due date prescribed for payment.

The total penalty levied pursuant to this subsection shall not exceed twenty- five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25).

- (2) Every employer who fails to file a return or pay the tax on or before the time prescribed under §134.05 of this ordinance may be subject to a penalty in amount equal to five percent (5%) of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25).
- (3) In addition to the penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to twelve percent (12%) per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the City. A fraction of a month is counted as an entire month.
- (4) Every tax imposed by this ordinance, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the taxpayer to the City.
- (5) The City may enforce the collection of the occupational tax due under §134.03 of this ordinance and any fees, penalties, and interest as provided in subsections (1), (2), (3), and (4) of this section by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the City shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of this ordinance.
- (6) In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.
- (7) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this ordinance of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.
- (8) A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the City and required to be filed with the City by the provisions of this ordinance, or by the rules of the City or by written request for information to the business entity by the City.
- (9) Any person violating the provisions of §134.11 of this ordinance by intentionally inspecting confidential taxpayer information without authorization, shall be fined not more than five hundred dollars (\$500) or imprisoned for not longer than six

- (6) months, or both.
- (10) Any person violating the provisions of §134.11 of this ordinance by divulging confidential taxpayer information shall be fined not more than one thousand (\$1000) or imprisoned for not more than one (1) year, or both.

§134.13 – Finance Director

The Finance Director, acting upon the direction of the City Manager, is charged with the enforcement of this chapter, and, subject to the approval of the City Manager, is empowered to prescribe, adopt, promulgate, and enforce regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including, but not limited to, provisions for the reexamination and correction of returns as to which an overpayment or underpayment is claimed or found to have been made, and the regulations so promulgated shall be binding upon all licenses and employers.

§ 134.14 - Use of Occupational License Tax

All money derived from the license taxes under the provisions of this ordinance shall be paid to the City and placed to the credit of the City's general revenue fund.

§134.15 - 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 provision, section, paragraph, sentence and part thereof, separately and independently of the rest.

§134.16 – Effective Date

This ordinance shall be effective as of 1 January 2008 and shall apply to tax years beginning 1 January 2008.

1ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MAYSVILLE, KENTUCKY, this 23 June 2008.

David W. Cartmell, Mayor

Passed on the 1st reading: 12 June 2008.
Adopted on the 2d reading: 23 June 2008.
Recorded by Clerk: 23 June 2008.
Signed by Mayor: 23 June 2008.
Published in Summary: 27 June 2008.
Sections 134.02, 134.03 and 134.12 Published in Full 27 June 2008

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ATTEST:

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Lisa R. Dunbar, City Clerk

CERTIFICATE

I hereby certify that I am an attorney licensed to practice law in the Commonwealth of Kentucky, that I prepared the Summary above of the foregoing Ordinance of the City of Maysville, Kentucky, and that such Summary constitutes a general summary of the essential provisions of said Ordinance, reference to the full text of which Ordinance is hereby made for a complete statement of its provisions and terms.

M. Susan Brammer
City Attorney
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CAUDILL
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606 564-4012