

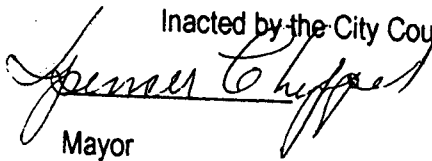
ORDINANCE NO. 220.00

TAX ORDINANCE

BE IT ORDAINED; by the City of Camargo the following Tax Ordinance be adopted as fully set out in the following text.

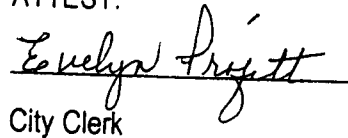
This Ordinance shall be in full force and effect from and after its passage, approval and publication provided by law.

Inacted by the City Council of the City of Camargo this 17th day of _____ July, 1990.



Mayor

ATTEST:



City Clerk

First Reading: July 17, 1990

Second Reading: July 24, 1990

Published: August 2, 1990

TAX ORDINANCE FOR THE CITY OF CAMARGO, KENTUCKY

An ordinance levying and imposing license fees for the privilege of engaging in occupations, trades and professions in the City of Camargo, Kentucky by all persons employed by other, measured by one percent (1%) gross receipts earned in the City of Camargo; Kentucky by such employed persons, and all self employed persons, measured by one percent (1%) of the net profits earned in the City of Camargo, Kentucky by said self employed persons on and after August 1, 1990; defining words and terms; prescribing regulations and providing for the administration, enforcement, and collection of such license fees; requiring the filing of returns and the giving of information by employers and those subject to such license tax; imposing upon employers the duty of collecting license fees at the source; exempting certain occupations from the provisions hereof; providing the license fees collected shall be paid unto the general fund of the City for the payment of general governmental expenses of the City; providing the penalty for the violation thereof; repealing all ordinances in conflict therewith and providing a severability clause.

Be it ordained by the Board of Council of the City of Camargo, Kentucky;

SECTION 1. LICENSE FEES, ON WHOM IMPOSE.

There is hereby levied and imposed a license fee upon all persons engaged in any occupation, trade, or profession, in the City of Camargo, Kentucky, for the privilege of engaging in such occupation, trade, or profession, which license fee shall be measured by one percent (1%) of the gross salaries, wages, commissions and other compensation earned by persons employed by others, and measured by one percent (1%) of the net profits of self-employed persons on and after August 1, 1990.

SECTION 2. DEFINITIONS.

That the following words, when used in this ordinance shall have

the following meanings ascribed to them, except where the context clearly indicates or requires a different meaning:

(a) The word "person" shall mean any natural person, firm partnership, limited partnership, corporation or other legal entity. Whenever the word "person" is used in any 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 partner or member thereof, and as applied to corporations shall mean the officers and directors thereof.

(b) The word "trade, occupation, and profession" shall mean and include the doing of any kind of work, the rendering of any kind of personal service, or the holding of any kind of position or job within the City of Camargo, Kentucky, by any Clerk, laborer, tradesman, manager, official or other employee, including any non-resident of the City of Camargo, Kentucky who is employed by any employer as defined in this Section, where the relationship between the individual performing the services and the person for whom such services are rendered is, as to those services, the legal relationship of the employer and the employee, including also a partner of a firm or an officer of a firm or corporation if such partner or officer receives compensation for his personal services rendered in the business of such firm or corporation, but that it not mean or include domestic servants employed in private homes or businesses or except a partner of a firm, any person who is an employee within the meaning of this Section.

The words "trade, occupation, and profession" with respect to self-employed persons, shall mean and include the doing of any kind of work, the rendering of any kind of personal services, or the holding of any kind of position or job within the City of Camargo, Kentucky by a

Clerk, laborer, tradesman, manager, official, person, officer, or other person not employed by another, or in practices or carrying on any such trade, occupation, or profession within the City of Camargo, Kentucky, including any non-resident of the City of Camargo.

(c) The words "trade, occupation, and profession" shall also include an officer, agent or employee (whether elected, appointed, enlisted or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section, or unit of the commonwealth of Kentucky, or any of the political subdivisions thereof, or those of any other state or commonwealth, or an officer, agent or employee (whether elected or appointed enlisted or commissioned) of a governmental administration, agency, arm authority, board, body, branch, bureau, department, division, section or unit of the United States Government, or of a corporation created and/on, or controlled by the United States Government or any of its agencies, or those of any foreign country of dependency.

(d) The word "employee" and the words "self-employed person" shall mean and include any person engaging in or following any trade, occupation or profession within the meaning of subsection (b) of Section 2 of this ordinance.

(e) The word "employer" shall mean and include any person, business, firm corporation, partnership, association or any other kind of organization, who and that employs any person in any trade, occupation, or profession of the City of Camargo within the meaning of Sub-Section (b) of Section 2 of this ordinance.

(f) The words "gross receipts and compensation" shall have the same meaning and both shall mean and include the total gross amount of all salaries, wages, commissions, considerations having monetary value, which a person receives from or is entitled to receive from or be charged

for by his employer for any work done or personal services rendered in any trade, occupation, or profession, including any kind of deductions before "take home pay" is received, by the words "gross receipts" and "compensation" shall not mean or include amounts paid to traveling salesman or other workers as allowance or reimbursement for traveling or other expense incurred in the business of the employer, except to the extent of the excess of such amounts over such expenses actually incurred and accounted for by the employee to his employer.

The words "net profits" shall mean and include the total gross amount of all commissions, bonuses, fees, rental, wages, or other money payments of any kind, or any other consideration having monetary value, which any self-employed person receives, or is entitled to receive, for the performance of any trade, occupation, or profession or enterprise including rental property within the City of Camargo, less all expenses incurred and paid in the process of engaging in said trade, occupation, enterprise, or profession.

The words "gross receipts" and "compensation" shall not mean or include gratuities and tips customarily received by an employee from persons other than his employer.

(g) The following are not subject to license fee:

(1) The periodic payments, commonly recognized as "old-age" or "retirement pensions", made to persons retired from service after reaching a specified age or after stated period of employment.

(2) Payments made to employees by an employer under a disability, sickness, or accident plan.

(3) Unemployment compensation payments by the Commonwealth of Kentucky, or any other agency.

(4) Death benefits payable by the employer to the

beneficiary of an employee or to his estate, whether payable in a single sum or otherwise.

(5) Amount received by employees under the Workmen's Compensation Acts compensation for a disability sustained during the course of employment, together with any amount of damages received by suit or agreement or account of any such disability.

(h) The word "licensee" shall mean and include any person required to file a return or to pay a license fee under this ordinance.

(i) The word "city" shall mean the City of Camargo.

(j) The singular shall include the plural and vice versa, and the masculine shall include the feminine and the neuter.

SECTION 3. DETERMINATION OF WORK PERFORMED WITHIN THE CITY AND EXEMPT ACTIVITIES.

In cases where compensation is earned as a result of work done or services performed both within and without the city, the license fee required under this ordinance shall be computed by determining upon the oath of the employer, or if required by the Clerk-Treasurer or such other person as may be hereinafter designated by the Board of Council of the City of Camargo upon the oath of the employee or self-employed person, that percentage of the work which was done or performed within the City.

Because of the undue burden of administration, no license under this section shall be required of a person engaged in agricultural business (raising crops and livestock) who employs less than five (5) full time employees. No license shall be required of nonresidents who sell farm products, other than trees, shrubs or ornamental plants, in Camargo, or nonresident owners who sell livestock in Camargo or who board their livestock in Camargo for breeding purposes.

All natural persons of the age of sixty-five (65) and older shall be exempt from the provisions of the occupational license fee as to

the first Ten Thousand Dollars (\$10,000.00) of salaries, wages, commissions or other compensation earned by such persons in Montgomery County for work done or services performed or rendered in Montgomery County.

No license under this article shall be required of any person authorized by the city of Camargo or the Montgomery County Fiscal Court to demonstrate, sell or offer for sale, any goods, wares or merchandise at an annual, semi-annual or other festival or arts and crafts show.

SECTION 4. EMPLOYERS TO WITHHOLD LICENSE FEES AND FILE RETURNS.

Each employer shall deduct from the pay due any employee the amount of the license fee measured by the compensation due each employee beginning on the 1st day of August, 1990. The payments required to be made on account of such deductions by employers shall be made quarterly to the Clerk-Treasurer for the quarterly periods ending March 31, June 30, September 30, December 31, on or before the last day of the month next following the end of each such quarterly period, and each employer shall at the same time make a return on a form furnished by the Clerk-Treasurer. Provided, however, that the failure or omission by an employer to deduct such license fee shall not relieve an employee from the payment of such license fee and compliance with the requirements for making returns as provided in this ordinance or with any regulations promulgated under this ordinance.

If requested by the Clerk-Treasurer or City Administrator an employer shall file in the Mayor's office on or before January 31, 1991 a return on a form acceptable to the Clerk-Treasurer, which return shall show the gross amount of compensation of each employee the amount of the license fee deducted and paid by such employer for all or any part of the period from August 1, 1990 through December 31, 1990 and the last known

address of each such employee; an employer shall file on or before January 31, 1991 and on or before January 31 in each year thereafter, a return showing the gross amount of compensation of each employee and the amount of the license fees deducted and paid by the employer during all or any part of the preceding calendar year. (For the year 1990 the reporting information shall include only the income from August 1, 1990 through December 31, 1990.

SECTION 5. RETURNS TO BE FILED BY EMPLOYERS AND SELF-EMPLOYED PERSONS.

When a return in form and substance satisfactory to the Clerk-Treasurer is not filed by an employer and the license fees are not paid to the City by such employer, the employee for whom no return has been filed and no payment has been made shall file a return with the Clerk-Treasurer on or before January 31, 1991 and on said return his gross receipts subject to license fees during the preceding calendar year. Such return may be made by completing the original copy of the statement furnished him by his employer in accordance with Section 4 hereof if such statement shows all the compensation earned by him, wherever employed, during the period for which such return is made. If for any reason all license fees of a person subject to the provisions of this ordinance were not withheld by his employer from his gross receipts, such person shall file a return required by this section on a form obtainable at the Clerk-Treasurer's office. In addition to the gross receipts earned by him, such return shall show such other pertinent information as may be required by the Clerk-Treasurer. Each person making a return required by this section shall at the time of the filing thereof, pay to the Clerk-Treasurer the amount of license fee due under this ordinance; provided, however, that any portion of the license fee deducted at the source shall be deducted on the return and only the

balance, if any, shall be due and payable at the time of filing of said return. The amount of any license fees which are due on March 31, June 30, September 30 and December 31, in each year as provided herein shall bear interest from the date the same became due at the rate of eight percent (8%) per annum until paid, and the employer failing to pay the same when due shall also pay the penalty imposed under Section 10 of this ordinance.

When a license is required of any self-employed person or corporation under the terms of this ordinance said self-employed person or corporation shall file a return with the Clerk-Treasurer, upon a form satisfactory to the Clerk-Treasurer, on or before the due date for the taxpayer's federal tax return showing in said return his net profits subject to license fees for the 1990 fiscal year and shall file such a return with the Clerk-Treasurer in a like manner each year thereafter showing in said return his net profits subject to license fees during the preceding fiscal year. Said self-employed person or corporation may, if he so desires, file and pay quarterly returns for the periods and in the manner heretofore set out for employed persons under Section 4 of this ordinance. Each self-employed person or corporation making a return required by this section shall at the time of filing hereof, pay to the Clerk-Treasurer the amount of license fee due under this ordinance. The amount of any license fees in each year as provided herein shall bear interest from the date the same became due at the rate of eight percent (8%) per annum until paid, and the self-employed person or corporation failing to pay the same when due shall also pay the penalty imposed under Section 10 of this Ordinance. In the event no federal tax return is required of the licensee then the city tax return shall be due 75 days after the end of the licensee's fiscal year.

SECTION 6. DUTIES OF CLERK-TREASURER.

It shall be the duty of the Clerk-Treasurer to collect and receive all license fees imposed by this ordinance and to keep records showing the amounts received by him from each employer, employee, or self-employed person.

SECTION 7. INVESTIGATIVE POWERS OF CLERK-TREASURER.

The Clerk-Treasurer, or any agent or employee designated by her is hereby authorized to examine the books, paper and records of any employer or supposed employer or of any licensee or supposed licensee in order to determine the accuracy of any return made, or if no return was made to ascertain the amount of license fee due under the terms of this ordinance by such examination. Each such employer or supposed employer or licensee or supposed licensee shall give to the Clerk-Treasurer or to his duly authorized agent or employee the means, facilities, and opportunity for the making of such examination and investigation. The Clerk-Treasurer is hereby authorized to examine any person under oath concerning any gross receipts which were or should have been shown in a return and to this end she may compel the production of books, papers, records and the attendance of all persons before her, whether as parties or as witnesses, whom she believes to have knowledge of such gross receipts or compensation, to the extent that any officer empowered to administer oaths in this Commonwealth is permitted to cause such coercion.

SECTION 8. REGULATIONS MAY BE PROMULGATED.

The Clerk-Treasurer, acting under the direction of the City Administrator, is hereby charged with the enforcement of the provisions of this ordinance, and, subject, to the approval of the city Administrator, is hereby 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 ordinance, 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 licensees and employers.

SECTION 9. INFORMATION TO BE CONFIDENTIAL.

Any information gained by the Clerk-Treasurer or any other official or agent or employee of the City as a result of any returns, investigations, hearings or verifications, required or authorized by this ordinance, shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law, and any person or agent divulging such information shall, upon conviction, be subject to a fine of not less than \$50.00 nor more than \$500.00 or to imprisonment of not exceeding 30 days, or to both such fine and imprisonment at the discretion of the court or jury. Provided, however, the Clerk-Treasurer may disclose to the commissioner of Revenue of the State of Kentucky or his duly authorized agent all such information and right to inspect any of the books and records of the Clerk-Treasurer if said Commissioner of Revenue of the State of Kentucky grants to the Clerk-Treasurer the reciprocal right to obtain information from the files and records of the Department of Revenue of the State of Kentucky and maintains the privileged character of the information so furnished to him. Provided, further, that the city may publish statistics based on such information in such a manner as not to reveal data respecting the gross receipts of any person.

SECTION 10. INTEREST AND PENALTIES.

(a) All license fees imposed by this ordinance which remain unpaid after they become due shall bear interest at the rate of eight

percent (8%) per annum from the date when the same become due, and there shall also be charged a penalty of ten percent (10%) of the amount of such unpaid license fees. Any person or employer who fails or refuses to withhold any license fee payable under this ordinance, or who fails to pay such fees, after withholding the same, to the Clerk-Treasurer, at the time it is due as provided under the terms of Section 4 hereof, shall become liable to the city for such fees, as well as for the interest thereon at the rate of eight percent (8%) per annum and for the aforesaid penalty. Provided, however, that the minimum penalty imposed against such person or employee shall be \$100.00.

(b) Any person or employer who shall fail, neglect or refuse to make any return required by this ordinance or any licensee who shall fail, neglect or refuse to pay a license fee, or any employer who shall fail to withhold said license fees or to pay over to the city such license fees, penalties or interest imposed by this ordinance, or fees, or any person or employer who shall fail to withhold said license fees or to pay over to the city such license fees penalties or interest imposed by this ordinance, or any person or employer who shall refuse to permit the Clerk-Treasurer or any agent or employee designated by her, in writing, to examine her books, records, and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the full disclosure of the amount of gross receipts or compensation in order to avoid the payment of the whole or any part of a license fee shall, upon conviction be subject to a fine or penalty of not less than \$100.00 nor more than \$500.00 or imprisonment of not more than thirty days, or to both such fine or imprisonment, for each offense. Such criminal penalties shall be in addition to the penalties imposed under subsection (a) of this section.

SECTION 11. USE OF LICENSE FEES.

All money derived from license fees under the provisions of this ordinance shall be paid to the Clerk-Treasurer and placed to the credit of the General Revenue Fund of the City of Camargo to be used according to law.

SECTION 12. MINIMUM FEES.

Any person conducting a business, trade, profession, occupation or other form of work other than that set out hereinbelow, shall pay to the Clerk-Treasurer a license fee, in advance, and before that person is permitted to engage in said business, trade, occupation or profession, of fifty dollars (\$50.00 which shall be a credit against the amount owing under Section I hereof, but the sum of Fifty Dollars (\$50.00), shall be a minimum fee and no refund shall be owing to any person if their license tax liability for a given year as figured under Section I shall be an amount less than said fifty dollars (\$50.00).

Any person maintaining a regular, permanent place of business in the City of Camargo, and who certifies to the Clerk-Treasurer that the conduct of his business, trade, profession, occupation or other form of work is only on a limited or part-time basis shall pay to the Clerk-Treasurer in advance and before that person is allowed to engage in such work, \$25.00, which shall be credited in the same manner as set out hereinabove.

Any solicitor, huckster, peddler or other person engaging in any type of activity which would generally be considered an itinerant activity shall pay to the Clerk-Treasurer in advance and before that person is allowed to engage in said activity, \$75.00 which shall be credited in the same manner as set out hereinabove.

There shall be no pro-rating of this license fee and it shall apply in full without exception whether the person engages in said

business, trade, profession or occupation for a full year or any portion thereof.

SECTION 13. SEVERABILITY.

The provisions of this ordinance are severable. If any provision, section, paragraph, sentence or part thereof, or the application thereof to any employer or licensee or class of persons shall be held unconstitutional or invalid, such decision shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence, and part thereof, separately and independently of each other.

SECTION 14. UNLAWFUL IMPOSITION OF LICENSE FEE.

It is not the intention of the City or of this ordinance to impose and require an occupational license fee for any occupation, trade or profession prohibited by law or ordinance.

SECTION 15. REPEAL OF ORDINANCE.

All ordinances or parts of ordinances in conflict with this ordinance are, to the extent of such conflict, hereby repealed.

SECTION 16. EFFECTIVE DATE.

This ordinance shall become effective upon being duly passed by the Board of Council of the City of Camargo and signed by the Mayor and advertised according to law.

SECTION 17. PERIODIC WORK IN CITY.

In addition to the provisions for minimum fees for itinerant activities provided in Section 13, any person not maintaining a regular, permanent place of business in the City of Camargo shall be required to post a cash or corporate bond in the amount of \$75.00 to secure filing of the returns required hereunder and payment of the fees assessed hereunder. A failure to so file and pay by July 1 for the preceding calendar year shall constitute a forfeiture of said bond upon 10 days

2nd reading 7/24/90

written notice mailed to whatever address the said person provides to the City of Camargo when said bond is posted.

SECTION 18. PAYMENT OF MINIMUM FEES, YEAR OF ENACTMENT.

The payment of minimum license fees as set out in Section 13 shall be payable on or before August 1, 1990 or before January 31, 1990 and on or before January 31st in each year thereafter.

PASSED BY THE MAYOR AND BOARD OF COUNCIL at is regular meeting of the 24th day of July, 1990.

Al Center
AL CENTER
MAYOR

ATTEST:

Evelyn Prefitt
CLERK