

6/21/03 Gave to  
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ORDINANCE NO. 383-(a) 1983

AN ORDINANCE PROVIDING FOR THE IMPOSITION OF LICENSE TAXES ON CERTAIN BUSINESSES, OCCUPATIONS, TRADE OR SERVICES SUPERSEDING AND REPEALING ALL ORDINANCES PREVIOUSLY ENACTED REGARDING SAME, REQUIRING OF PAYMENT OF SAID LICENSES AND TAXES AND PROVIDING PENALTIES FOR FAILURE TO PURCHASE SAME

WHEREAS, the City of Dry Ridge has heretofore enacted various ordinances providing for the assessment and collection of occupational taxes and licenses, and

WHEREAS, it appears that all previously enacted ordinances are obsolete,

NOW, THEREFORE BE IT ORDAINED BY THE CITY OF DRY RIDGE, GRANT COUNTY, KENTUCKY AS FOLLOWS:

SECTION ONE

That all ordinances previously enacted by the City Council relating to occupational license taxes are hereby repealed.

SECTION TWO  
for any

It shall be unlawful/person, firm or corporation, partnership or other form of doing business, within the corporate limits of the City of Dry Ridge, Kentucky, to engage in any business, occupation, trade or profession for which a license is required by this ordinance, or to sell, offer for sale, any article of goods, wares, or merchandise for sale of which a license is required by this ordinance, or to do any act for the doing of which a license is required by this ordinance without first having procured a license to do so and without having first paid the required license tax therefore.

### SECTION THREE

Each person, firm, partnership, corporation, association, or any form of business organization, owning, operating, investing or engaging in any business, occupation, trade, or profession, whether such be operated or conducted separately or in connection with other businesses, occupations, trades or professions, shall pay the following occupational license tax:

- (1) For any of the above having a fixed place of business located in the City or engaging in business in the City of Dry Ridge, shall pay an annual, graduated occupational license tax based on the number of employees as follows: Owner-operated, no employees - \$25; 1, 2 or 3 employees - \$40; 4 to 10 employees - \$80; over 10 employees - \$110.
- (2) General contractors and professional employers for this section shall be termed owners under Section Three paragraph (1), and all sub-contractors, laborers, and employees who work under a general contractor or professional employer are termed employees under this ordinance..
- (3) All persons engaged in selling or unloading, not specifically covered in Section Three paragraph (1) - \$5 per day or \$25 per year, said rate of \$25 per year shall be the maximum charge for anyone selling or unloading for business purposes in the City of Dry Ridge.

- (4) Each coin operated machine - \$15 per year.
- (5) Court Day license fee - to be set by the City Council of Dry Ridge each year by June 1 of that particular year or at the first regular scheduled meeting of the City Council in June.
- (6). Electric plant or lines, dispensers of electric where electricity is dispensed to the buying of public by way of distributing systems and/or charges made and payment for same, payment for year - \$50.
- (7) Gas plants or lines, dispensers of gas where gas is dispatched to the buying public by way of distribution system and/or charges made and payment for same, payment for year - \$50.

#### SECTION FOUR

All license taxes levied and all licenses issued under this ordinance shall be due July 1 and all such licenses shall expire on June 30 of each succeeding year except in the case of a new business license for new businesses, that is, for applicants for licenses who were not in business on July 1 of that year, may be issued upon payment of a pro-rata portion of the license tax for the license year, any fraction of a month of the license year remaining shall be counted as a full month and provided further that no license taxes shall be pro-rated to an amount less than \$10.

#### SECTION FIVE

Every person required to obtain a city license for any of their businesses herein enumerated shall pay to the City Clerk the required license tax and obtain the signature of the City Clerk upon the certificate of license, which certificate shall be evidence of the fact that his license tax has been duly paid. The license certificate shall be void and of no effect without the signature of the City Clerk. The said fee to be paid for each certificate of license to the City Clerk is \$3.

#### SECTION SIX

Every person holding a license for any of the purposes mentioned herein shall keep the license posted in his place of business, if any, in a conspicuous place, or if he has no conspicuous place of business, shall keep the license upon his person, so that it may be inspected upon request by the proper authority, and every person holding a City license shall produce said license for inspection whenever required to do so by the City Attorney, City Clerk, City Treasurer, City Policeman, Mayor or any other member of City Council. Any person violating this Section shall be fined not less than \$25, nor more than \$110. No license provided for herein shall be assigned or transferred to any person for any purpose at any time.

#### SECTION SEVEN

The license tax herein provided for shall be required where an individual, firm or corporation may have separate

locations for conducting business and each separate location shall require the license tax according to the business conducted therein.

#### SECTION EIGHT

Except as otherwise specifically provided herein, any person, firm or corporation violating any of the provisions of this Ordinance shall upon conviction be fined not less than \$25 nor more than \$110 for each offense; and each day said person, firm or corporation continues such violation shall constitute a separate offense.

#### SECTION NINE

All revenue received for payment of license taxes and penalties required by this ordinance shall be paid into and become a part of the General Fund of the City of Dry Ridge, to be used for the general operating expenses of the City.

#### SECTION TEN

The different sections and items of this ordinance are hereby declared to be severable and is the intention of the City Council that if any portion of this ordinance be held invalid then the remaining portions are to be and to remain in full force.

#### SECTION ELEVEN

It shall be the duty of the City Clerk, Mayor or the City Policeman upon his or her learning that any person, firm or corporation required by this ordinance to pay any license tax, has not paid same, to send to that person, firm or corporation a registered letter stating that said license is due and that

unless it is paid within ten (10) days a warrant will be obtained for the arrest of the violator. If after ten (10) days from the date of mailing this letter said person, firm or corporation has not paid said license tax then the City Clerk, Mayor or City Policeman shall thereupon obtain a warrant from the Judge of the Grant District Court for said person, firm or corporation arrest.

Passed and ordered published this 6th day of June, 1983.

First reading, May 23, 1983.

Second reading June 6, 1983.

DONALD PAT CURRY, MAYOR

ATTEST:

ANNA HARP, CITY CLERK