

ORDINANCE NO. 604-2000

AN ORDINANCE OF THE CITY OF DRY RIDGE, GRANT COUNTY, KENTUCKY, ESTABLISHING AND LEVYING AN OCCUPATIONAL LICENSE FEE ON EMPLOYEES FOR THE PRIVILEGE OF ENGAGING IN WORK ACTIVITIES WITHIN THE CITY OF DRY RIDGE, KENTUCKY, ALL FOR THE HEALTH, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS, RESIDENTS AND CITIZENS OF THE CITY OF DRY RIDGE, KENTUCKY.

**WHEREAS**, the City of Dry Ridge, Kentucky, is a Kentucky city of the 5th class and governmental entity existing under charter and acts and statutes of the Commonwealth of Kentucky so providing services municipal to its citizens, residents and all persons within or coming within the limits of the said city, all of which require the use of city revenues from the city's general revenues and other dedicated funds; and

**WHEREAS**, the City of Dry Ridge has determined that it requires additional revenues general by which to continue to provide municipal services to its citizens, residents and those other persons within or coming within the limits corporate of the city; and, therefore, under the authority of Section 181 of the Constitution of the Commonwealth of Kentucky, and KRS 92.280(2), it intends hereby to raise additional revenues by the levy and imposition of an occupational license and licensing fee system on employees with all revenues and monies generated thereby and therefrom being dedicated to the general fund of the City of Dry Ridge, Kentucky, for all such purposes and uses as may be determined by the city.

**BE IT HEREBY ORDAINED BY THE CITY OF DRY RIDGE AS FOLLOWS:**

SECTION ONE

Dedication of Revenues...

All monies and revenues generated by the occupational license fees levied and imposed by this Ordinance, shall and the same are hereby dedicated to the General Fund of the City of Dry Ridge, Kentucky, as shown upon the budgets of the city so adopted and approved by the City Council of the City of Dry Ridge, Kentucky.

SECTION TWO

Administration...

A. This Ordinance shall be administered by the City of Dry Ridge, Kentucky, through the principal office of its City Clerk/Treasurer, or other designated or specified city employees, personnel, agents or designees.

B. The City of Dry Ridge, Kentucky, is hereby authorized and empowered to engage or employ other persons or agencies as it deems necessary to administer and enforce the herein Ordinance.

### SECTION THREE

Effective date of ordinance...

The requirement of an employee occupational license and the imposition of an occupational licensing fee upon employees established and fixed hereinafter, shall be effective as of May 1, 2000.

### SECTION FOUR

Requirement of an employee occupational license...

For the right and privilege to be employed or engage in any manner of work activities, as an employee or employed person, within the City of Dry Ridge, Kentucky, there is hereby and here under established that all such employees and employed persons obtain from the City of Dry Ridge, Kentucky, an annual employee occupational license.

### SECTION FIVE

Levy of employee occupational licensing fees...

For the privilege of being employed or engage in any occupation, business, trade, profession, or other activity within the City of Dry Ridge as an employee, the employee shall pay an occupational licensing fee of one-half percent (1/2%) of all wages, salaries, commissions, or other compensation earned by such employee in the city for work done or services performed or rendered within the City of Dry Ridge, Kentucky.

SECTION SIX

Employer's duties and responsibilities...

It shall be the duty and responsibility of an employer having employees subject to the herein occupational licensing and occupational licensing fee provisions to:

A. Obtain and maintain upon the employer's premises the annual employee occupational license required here under for all of the employer's employees.

B. Maintain and provide the City of Dry Ridge with a current and continued updated listing of all of the employer's employees subject to the herein ordinance whether the same be full-time, part-time, provisional, or out-sourced employees or workers.

C. Withhold the herein employee occupational licensing fees due here under from the employer's employee's compensation had or derived from work activities within the City of Dry Ridge.

D. On the forms and returns provided by the City of Dry Ridge, timely remit and pay unto the City of Dry Ridge all such occupational licensing fees due to the city for the employer's employee's work activities within the City of Dry Ridge.

E. Cooperate with and provide the City of Dry Ridge with additional data and information germane hereto as may be required by the city in order to administer the herein Ordinance.

SECTION SEVEN

Making of return and payment of licensing fees...

A. The employee occupational licensing fee returns required here under shall, be made quarterly on a calendar-year basis upon the returns and forms provided by the City of Dry Ridge, except the initial return required here under which shall be for the period beginning May 1, 2000, and ending on June 30, 2000, and continuing quarterly thereafter.

B. Each quarterly return shall be made by the employer and filed with the City Clerk of the City of Dry Ridge not later than the last day of the calendar-month following the end of the reporting quarter, except the initial return due here under which shall be filed not later than July 31, 2000.

C. All payments of employee occupational licensing fees due under the employer's return shall be made and remitted by business check, certified check, cashier's check, or money order made payable to the City of Dry Ridge.

D. On the initial return due here under and for the return due at the end of the first quarter of each calendar-year, the employer shall attach to such return, an alphabetical list of all of the employer's employees covered by the return, as such return and listing of employees shall be maintained by the city and be deemed as the employee occupational license required to be obtained by employees. Upon subsequent returns, the employer should update and make current the employee listings as required.

## SECTION EIGHT

### Confidentiality of records and information...

All returns and records of the employer and employee, including the names and identities of employer's employees, shall remain confidential and be not subject to public inspection, review or duplication, except the amount of monies paid for occupational licensing fees under a return is deemed to be a public record subject to public review and inspection under Kentucky's Open Records Act.

## SECTION NINE

### Inspection and audit of employers and employee record...

A. For cause, the City of Dry Ridge shall the right to inspect and audit the records of an employer and its employees to insure compliance with this ordinance and insure due and full payment of all employee occupational licensing fees due here under to the City of Dry Ridge.

B. To substantiate the employer's returns made for a calendar-year, or any part of a calendar-year, the employer shall be required to file and attach a Form W-3 to the return made for the quarter ending in each December of each calendar-year.

SECTION TEN

Penalty and interest for late filings...

An employer's return with payment of employee occupational licensing fees not made by the due date here under, shall be assessed a ten percent (10%) penalty and bear interest at the rate of ten percent (10%) per annum from the due date until paid.

SECTION ELEVEN

Civil remedies for noncompliance...

For any noncompliance with the provisions of this Ordinance, the City of Dry Ridge shall have the right to bring actions, in law or equity, in any court of competent jurisdiction for redress and damages against the employer and employee to induce compliance, recover occupational licensing fees, penalties and interest due thereon together with costs of litigation and attorney's fees; and the City of Dry Ridge reserves the right to take and effect self-help remedies to insure compliance with the herein Ordinance.

SECTION TWELVE

Criminal sanctions and remedies...

Failure to obtain an employee occupational license, timely make and file the employer's employee occupational licensing fee return when due, and timely pay the employee occupational licensing fees when due shall be deemed to be a criminal act and each day of noncompliance shall be deemed a separate offense.

A. For violations and noncompliance involving monetary amounts less than \$300.00, the offending party shall be subject to a fine of \$100.00 for each violation separate.

B. For violations and noncompliance involving monetary amounts in excess of \$300.00, the offending party shall be subject to the penalties and sanctions for a Class B felony.

C. For other violations such as the failure to make a required disposition or fraud, the sanctions and penalties shall be as provided under the Kentucky Penal Code and laws.

## SECTION THIRTEEN

### Definitions...

As used herein, the following words or terms, shall have the following meanings:

**"EMPLOYEE"**. Any person who renders services to another for financial consideration, or its equivalent, under an express or implied contract, and who is under the control or direction of the latter. "EMPLOYEE" shall include temporary, provisional, casual, or part-time or out-sourced employees, workers or employment.

**"EMPLOYER"**. An individual, proprietorship, firm, organization, association, congregation, undertaking, venture, joint venture, company, corporation, administration, agency, governmental body or unit, or other entity who or that employs or engages or otherwise provide or arranges the employment of one or more persons on a salary, wage, commission, or other compensation basis.

**"PERSON"**. Every natural person, proprietorship, firm, organization, association, congregation, undertaking, venture, joint venture, company, corporation, administration, agency, governmental body or unit, or other entity. Whenever the term "person" is used in any clause prescribing or imposing a sanction or penalty, in the nature of a fine, or confinement, or imprisonment, the word, as applied to any association or entity, shall mean the partners or members thereof, and as applied to a corporation, the officers and directors thereof.

**"COMPENSATION"**. The total gross amount of all salaries, wages, commissions, bonuses, or other consideration having monetary value, including director's and officer's fees, salaries and commissions, which a person receives from or entitled to receive from, or be given credit for, by or from his employer for any work doe or personal services rendered in any trade, occupation, or profession, including any kind of deductions before "take home" pay is received.

First Reading: March 6, 2000

Second Reading: March 27, 2000

PASSED, ORDAINED, APPROVED AND ORDERED PUBLISHED ON THIS THE  
27th DAY OF March, 2000.

William Cull  
**WILLIAM CULL, MAYOR**

ATTEST:

Cindy L. Harris  
**CINDY L. HARRIS, CITY CLERK**