

ORDINANCE NO 268

AN ORDINANCE PROVIDING FOR THE IMPOSITION OF LICENSE TAXES UPON CERTAIN BUSINESSES, OCCUPATIONS, TRADES OR SERVICES CARRIED ON WITHIN THE LIMITS OF THE CITY OF DRY RIDGE, KENTUCKY SUPERSEEDING AND REPEALING ALL ORDINANCES PREVIOUSLY ENACTED REGARDING SAME, REQUIRING PAYMENT OF SAID LICENSES AND TAXES AND PROVIDING PENALTIES FOR A 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, THE CITY OF DRY RIDGE, GRANT COUNTY, KENTUCKY, DOES ORDAIN AS FOLLOWS:

SECTION I

That all ordinances previously enacted by the city council relating to occupational licensee and taxes are hereby repealed.

SECTION II

It shall be unlawful for any 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 having first procured a license so to do and without having first paid the required license tax therefore.

SECTION III

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

SUB-SECTION A:

Retail and wholesale businesses having a fixed place of business located in the city shall pay an annual, graduated occupational license tax based on the total number of employees as follows:  
Owner operated, no employees \$ 15.00; 1, 2 or 3 employees \$ 35.00;  
4, 5, 6, 7, 8, 9 employees \$ 75.00; over 10 employees \$100.00.

SUB-SECTION B:

All contractors \$ 25.00 per year. Non county resident contractors shall pay an additional fee of \$10.00 to defray the cost of a background investigation.

SUB-SECTION C:

Each coin machine \$ 11.00 per year.