

ORDINANCE NO. 816-2016

AN ORDINANCE OF THE CITY OF DRY RIDGE, GRANT COUNTY, KENTUCKY, FOR THE IMPOSITION OF LICENSE TAXES ON CERTAIN BUSINESSES, OCCUPATIONS, TRADES 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.

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

GENERAL ARTICLE

Pursuant to the laws and statutes of the Commonwealth of Kentucky, the City of Dry Ridge, Grant County, Kentucky, hereby adopts, establishes and ordains as set forth hereinafter within the following articles regarding the issuance, renewal and enforcement of business licenses within the city limits of Dry Ridge, Kentucky.

ARTICLE I: Purpose.

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:

ARTICLE II: Repeal.

All ordinances previously enacted by the City Council relating to occupational license taxes are hereby repealed.

ARTICLE III: License Required.

(A) It shall be unlawful for any person, firm, corporation of any nature, partnership or other form of doing business to engage in any business, occupation, trade or profession, as defined herein, within the corporate limits of the City until such person has first paid the amount of license tax to the City and has obtained from the City a license as hereinafter specified and required.

(B) The following entities are specifically exempt. Exempt of the fee means a business license must be obtained, but with no fee.

1. Non-profit entities as designated as such by the federal tax code.
2. Public utilities.
3. Any governmental entity or agency.
4. Schools
5. Churches
6. Any other entity where the imposition of such tax would violate a provision of the Kentucky Revised Statute or federal law.

(C) For purposes of this Article, the advertisement of any person or entity that he is engaged in any business, for which a license is required, shall be conclusive evidence that such a license is required by under this Article.

(D) Every person holding a business license under provisions of this Ordinance shall display said license in a conspicuous location at the place of business. If a specific place of business is not maintained within the City, a person holding such license shall keep the license on his person. Any person holding a business license under this Ordinance shall present said license upon request by the Code Enforcement Office, Dry Ridge Police Department, Mayor and/or City Attorney, any City Representative. Failure to produce said license may result in a fine up to \$100.00.

ARTICLE IV: Definitions.

Business – A classification meaning all services, activities, occupations, vocation, pursuits, trades, callings or professions located and/or performed within the city with the object of pecuniary gain, benefit, or advantage to the person, or to another person or class, directly or indirectly, whether part-time or full-time. This definition includes, without limitation, home occupations, peddlers, and the rental of commercial and residential real property. It also includes the activities of businesses that are located outside the city where sales or services are performed by the physical presence of business representatives inside the city, including, but not limited to those itemized classifications set forth and established in the 2012 NAICS Codes, along with all subsequently adopted amendments and modifications thereto.

City—The City of Dry Ridge, Kentucky, its government, representatives, authorized agents, successors and assigns.

Offending Party—A person who has received a citation for a violation of this chapter.

Person—One or more human beings, of either sex, or an entity that is recognized by law as having the rights and duties of a human being such as a corporation, company, partnership, association, trust, joint venture or other entity capable of maintaining a legal action and/or having a legal action brought against it, as authorized under the laws of the Commonwealth of Kentucky, however, shall not include employees of persons licensed pursuant to this chapter.

ARTICLE V: Schedule of Fees.

(A) Each person, firm, partnership, corporation or other entity, unless specifically exempt under Article III(B), which owns, operates, or engages in any business, occupation, trade or profession shall pay the occupational tax.

(B) For any of the above having a fixed place of business located in the City or engaging in business in the City shall pay an annual graduated occupational license tax based on the type of primary business conducted:

(1) Automotive/Motorcycle/Motorboat; including, but not limited to:

a) Sales	\$100.00
b) Sales with Body Shop and/or Service Center	\$125.00
c) Body Shop and/or Service Center only	\$100.00
d) Auto Towing	\$100.00
e) Auto Towing with Body Shop and/or Service Center	\$125.00
f) Auto Rentals	\$100.00
g) Transportation for hire (ie. Taxi /Limousine, Uber Service)	\$100.00
h) Public Transportation	\$100.00
i) Junk yard or salvage operations	\$500.00

(2) Contractors and tradesmen; including, but not limited to:

a) Carpenter	\$ 75.00
b) Electrician	\$ 75.00
c) Equipment Operator, Excavation	\$ 75.00
d) General Contractor	\$ 75.00
e) Landscaping, Lawn Service, Tree Trimming	\$ 75.00
f) Painter	\$ 75.00
g) Pest exterminator	\$ 75.00
h) Plumber	\$ 75.00
i) Any other similar service not listed	\$ 75.00

(3) Recreational; including, but not limited to:

a) Golf Course	\$100.00
b) Recreational Center	\$100.00
c) Public Swimming Pool/Water Park	\$100.00
d) Country Club	\$100.00
e) Tennis Court/Club	\$100.00
f) Gun Club/Range	\$100.00
g) Dance Studio	\$100.00
h) Gymnastics Studio	\$100.00
i) Fitness Center	\$100.00
j) Movie Theater	\$100.00
k) Skating Ring	\$100.00
l) Billiards/Poll Hall	\$100.00
m) Pinball, Video or Arcade Hall	\$100.00
n) Bingo Hall	\$100.00
o) Banquet Hall	\$100.00
p) Any other similar service not listed	\$100.00

(4) Health and Beauty; including, but not limited to:

a) Beauty Salon/Barber – Shop or Owner	\$100.00
b) Beautician/Barber – Renter of Booth Space	\$ 75.00
c) Tattoo Parlor/Body Piercing	\$100.00
d) Massage Parlor	\$100.00
e) Nail Salon	\$100.00
f) Spa	\$100.00
g) Tanning Salon	\$100.00
h) Any other similar service not listed	\$100.00

(5) Overnight Stay; including, but not limited to:

a) Hotel/Motel	\$150.00
b) Bed and Breakfast Inn	\$100.00
c) Campground/RV Park	\$150.00
d) Short term Rentals Vacation Housing	\$ 75.00
e) Any other similar service not listed	\$ 75.00

(6) Rental Property; including, but not limited to:

Landlords and/or rental units, apartment complex

a) 1-10 Units	\$ 75.00
b) 11-20 Units	\$100.00

- c) In excess of 20 units \$150.00
- d) Mobile Home Park \$150.00
- e) Any other similar service not listed \$100.00

(7) Professionals; including, but not limited to:

- a) Accountant \$100.00
- b) Architect \$100.00
- c) Attorney \$100.00
- d) Chiropractor \$100.00
- e) Engineer \$100.00
- f) Dentist \$100.00
- g) Mortician \$100.00
- h) Oculist, Optometrist \$100.00
- i) Osteopath \$100.00
- j) Pharmacist \$100.00
- k) Physician \$100.00
- l) Licensed Therapist \$100.00
- m) Veterinarian \$100.00
- n) Any other similar service not listed \$100.00

(8) Professional Services; including, but not limited to:

- a) Banking/Savings and Loan \$100.00
- b) Hospital \$100.00
- c) Nursing Care Facility \$100.00
- d) Assisted/Independent Living Facility \$100.00
- e) Hospice Facility \$100.00
- f) Any other similar service not listed \$100.00

(9) Food and Drink Services; including, but not limited to:

- a) Restaurant \$150.00
- b) Ice Cream Truck \$ 75.00
- c) Distillery \$100.00
- d) Specialty Food Shop \$100.00
- e) Bakery \$100.00
- f) Home Delivery Trucks \$ 75.00
- g) Any other similar service not listed \$ 75.00

(10) Retail Sales; including, but not limited to:

a) Grocery Store	\$150.00
b) Gas Stations	\$150.00
c) Super Center	\$200.00
d) Alcohol/Tobacco/Vapor Stores	\$100.00
e) Automotive Parts Store	\$100.00
f) Lumber Yard	\$100.00
g) Home Improvement Store	\$150.00
h) Fireworks Sales	\$ 75.00
i) Independent Sales Associate	\$ 50.00
j) Cellular Device Sales	\$100.00
k) Jewelry Stores	\$100.00
l) Flea Market	\$100.00
m) Natural Gas/Propane Sales	\$100.00
n) General Retail Store	\$100.00
o) Any other similar service not listed	\$100.00

(11) Services; including, but not limited to:

a) Auctioneer	\$100.00
b) Car Wash	\$100.00
c) Childcare/Adult Care/Daycare/Preschool	\$100.00
d) Dry Cleaning/Alterations	\$100.00
e) Laundromat	\$100.00
f) Locksmith	\$100.00
g) Mini-Storage	\$100.00
h) Photographic Studio	\$100.00
i) Printing	\$100.00
j) Publishing	\$100.00
k) Realtor	\$100.00
l) Repair Service	\$100.00
m) Security Service	\$100.00
n) Upholstery	\$100.00
o) Waste Collection	\$100.00
p) Door to Door Solicitation or Sales	\$100.00
q) Insurance Agent	\$100.00
r) Rehabilitation/Counseling Center	\$100.00
s) Recycling Center	\$100.00
t) Kennel/Pet Salon	\$100.00
u) Check Cashier/Deferred Deposit	\$100.00
v) Home Inspector	\$100.00
w) Ground Deliver (i.e. FedEx, UPS, DHL)	\$100.00

	x) Cleaning Services	\$100.00
	y) Instructional/Training Courses	\$100.00
	z) Any other similar service not listed	\$100.00
(12)	Temporary License; including, but not limited to:	
	a) Sale of fruit, produce, or other food items	
	Per week	\$ 15.00
	Per Year	\$ 50.00
	b) Sale of non-food items	\$ 50.00
	c) Festival Vendor	\$ 50.00
	d) Any other similar service not listed	\$ 50.00
(13)	Loading/Unloading	\$125.00
(14)	Coin Operated Machines	
	a) Each Machine	\$ 20.00
(15)	Wholesale Vendors	\$200.00
(16)	Manufacturing and/or Production Facility	\$200.00

(C) For purposes of this section, all independent contractors or subcontractors shall each be deemed a separate entity and as such shall be subject to the applicable occupational tax as listed in subsection (B) of this Article. To the extent there is any dispute as to whether a person or entity constitutes a separate and distinct person or entity subject to the tax, the existence of a separate tax identification number or social security number shall be conclusive proof that a separate licensing fee is required.

ARTICLE VI: Issuance, Expiration and Renewal.

(A) No license shall be issued under the provisions of this Ordinance unless the business is in good standing with the City, including, but not limited to being current on all taxes, levies, fees, assessments and/or licenses which may be due or owed; and, being in compliance with all planning and zoning and other applicable City ordinances.

(B) All licenses required under this Ordinance shall be valid from July 1 through June 30 of the succeeding year.

(C) The tax for the initial license shall be prorated, at 50% of the listed fee when paid between January 1st and June 30th.

(D) A fifteen (15) day grace period shall be given on all renewals. In the event the appropriate tax is not received on or before July 15th, the business shall be assessed a late fee as defined in Article VII. The City does not recognize postmarks. Payments must be received in office or online before 5 pm.

ARTICLE VII: Penalties.

(A) Any person or business ("Offending Party") which fails to remit the proper tax on or before the 15th day of July of each shall be subject to a late fee of \$50.00.

(B) Offending Party which fails to remit the proper tax and late fee on or before the last business day of July shall have their right to conduct business within the City revoked. Any person or business which has their right to conduct business within the City revoked, shall pay a fee of \$100.00 to have their license reinstated. Said fee shall be in addition to any other fees and/or penalties imposed.

(C) Offending Party which fails to remit the proper tax and penalties on or before the 22nd day of August shall have any and all City provided utilities discontinued (cut off), unless such action is otherwise prohibited by law. Any person or business which has their utility services discontinued under this provision shall pay any applicable service fees in addition to the fees and penalties imposed elsewhere in this Article.

(D) In the alternative, the City may elect to impose a civil fine. The maximum civil fine required by KRS 65.8808(2)(b) that may be imposed for each separate violation of this chapter, is hereby established as five hundred dollars (\$500); and the specific civil fine required by KRS 65.8808(2)(c) that will be imposed for each separate offense and violation of this chapter if the person who has committed the violation and offense does not contest a citation therefore, is hereby established as one hundred dollars (\$100)

(E) In the alternative, each violation of this chapter may be treated as a misdemeanor for which everybody convicted thereof in a court of competent jurisdiction shall be sentenced to pay a criminal fine not to exceed the maximum amount of five hundred dollars (\$500) as set forth in KRS 534.050(2)(a) or a term of imprisonment not to exceed the maximum period of twelve (12) months as set forth in KRS 532.090 (1), or both.

(F) In addition to any penalties imposed, the Offending Party shall also be liable for all attorney's fees and court costs.

ARTICLE VIII Enforcement.

It shall be the duty of the Code Enforcement Office, Dry Ridge Police Department, Designated City Representative, Mayor and/or City Attorney to enforce of the provisions of this Ordinance.

ARTICLE IX Validity of License.

- (A) A business license shall only be valid when issued from the Office of City Clerk
- (B) A business license shall only be valid when stamped with the City Seal

ARTICLE X Miscellaneous Provisions.

(A) All revenue received for the payment of license taxes and penalties shall be paid into and shall become part of the General Fund of the City of Dry Ridge to be used for general operating expenses of the City.

(B) 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.

(C) It shall be the duty of the enforcement staff 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 identify any applicable penalties.

(D) Each license shall be specific to the person and/or entity seeking to conduct business within the City. No such licenses shall be transferrable or assignable. In the event a business is sold or transferred, the license issued to previous owner shall expire on the date of such sale or transfer. The owner shall apply for and obtain a new license prior to initiating business.

(E) No refunds will be issued for any IDENTITY that is no longer conducting business within City Limits.

First Reading: _____
Second Reading: _____
Publication: _____

James Wells, Mayor
City of Dry Ridge, Kentucky

ATTEST:

Amy Kenner, City Clerk/ Treasurer