

## **ORDINANCE #0308**

An Ordinance relating to License fees upon all persons who are engaged or employed in any trade, occupation or profession within the County of Scott, for the health, education, safety, welfare and convenience of the inhabitants of Scott County, Kentucky.

WHEREAS, Scott County fiscal court and staff have reviewed the existing Ordinances related to the imposition of occupational and net profits license taxes for the purpose of modernizing the County's tax structure to the end that its tax provisions conform to House Bill 107 enacted by the Kentucky General Assembly in 2003 and will be generally consistent with the license tax structure of the City of Georgetown and the Scott County Public School District so that the County's occupational and net profits taxes may be more efficiently administered.

Be it Ordained by the Fiscal Court of the County of Scott, Commonwealth of Kentucky, as follows:

### **ARTICLE I**

#### **DEFINITIONS.**

The following words, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

(1) "Business entity" means each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional service organization, or other legal entity through which business is conducted;

(2) "Compensation" means wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted as follows:

(a) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and

(b) Include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code;

(3) "County" means Scott County, Kentucky, including the cities of Georgetown, Stamping Ground, Sadieville and any other community whether incorporated or not;

(4) "Fiscal year" means fiscal year as defined in Section 7701(a)(24) of the Internal Revenue Code;

(5) "Employee" means employee as defined in Section 3401(c) of the Internal Revenue Code;

(6) "Employer" means employer as defined in Section 3401(d) of the Internal Revenue Code;

(7) "Gross receipts" means all revenues or proceeds derived from sales of goods or services by a business entity with only a deduction allowed for sales and excise taxes and returns and allowances;

(8) "Internal Revenue Code" means the Internal Revenue Code in effect on December 31, 2002, exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31, 2002, that would otherwise terminate;

(9) "Net profit" in case of a business entity means gross income as defined in Section 61 of the Internal Revenue Code minus all the deductions from gross income allowed by Chapter 1 of the Internal Revenue Code, and adjusted as follows:

(a) Include any amount claimed as a deduction for state tax or local tax which is computed, in whole or in part, by reference to gross or net income and which is paid or accrued to any state of the United States, local taxing authority in a state, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any foreign country or political subdivision thereof;

(b) Include any amount claimed as a deduction that directly or indirectly is allocable to income which is either exempt from taxation or otherwise not taxed;

(c) Include any amount claimed as a net operating loss carryback or carryforward allowed under Section 172 of the Internal Revenue Code;

(d) Include any amount of income and expenses passed through separately as required by the Internal Revenue Code to an owner of a business entity that is a pass-through entity for federal tax purposes; and

(e) Exclude any amount of income that is exempt from state taxation by the Kentucky Constitution, or the Constitution and statutory laws of the United States;

(10) "Revenue Commission" means the Georgetown/Scott County Revenue Commission.

(11) "Taxable gross receipts" in case of a business entity having payroll both within and without the County means gross receipts as defined in subsection (7) of this section, and as apportioned under Article II;

(12) "Taxable gross receipts" in case of a business entity having payroll only in the County means gross receipts as defined in subsection (7) of this section;

(13) "Taxable net profit" in case of a business entity having payroll only in the County means net profit as defined in subsection (9) of this section;

(14) "Taxable net profit" in case of a business entity having payroll both within and without the County means net profit as defined in subsection (9) of this section, and as apportioned under Article II; and

(15) "Taxable year" means the calendar year or fiscal year ending during the calendar year, upon the basis of which net income or gross receipts is computed.

(16) "Trade, occupation or profession" includes any and all activities and the rendering of any and all services of all kinds or other remuneration, or net profit or gain of any kind when applied to persons so engaged for themselves whether the person be a resident of Scott County or not.

## **ARTICLE II**

(1) All persons engaged in any trade, occupation or profession within the County, when employed by another and who reside within the County, shall pay a license fee measured by and equal to one percent (1%) of gross receipts paid for such service.

(2) All persons engaged in any trade, occupation, or profession, within the County, for themselves, for profits or gain, shall pay a license fee measured by and equal to one percent (1%) of the net profit realized from such activity, excluding therefrom the first \$10,000.00 of such net profit.

(3) Except as provided for in subsection (4) of this section, net profit or gross receipts shall be apportioned to the County by multiplying the net profit or gross receipts by a fraction, the numerator of which is the payroll factor plus the sales factor, and the denominator of which is two (2).

(a) The payroll factor is a fraction, the numerator of which is the total amount paid or payable in the County during the tax period by the business entity for compensation, and the denominator of which is the total compensation paid or payable by the business entity everywhere during the tax period. Compensation is paid or payable in the County based on the time the individual's service is performed within the County.

(b) 1. The sales factor is a fraction, the numerator of which is the total sales of the business entity in the County during the tax period, and the denominator of which is the total sales of the business entity everywhere during the tax period.

2. Sales of tangible personal property are in the County if:

a. The property is delivered or shipped to a purchaser, other than the United States government, or to the designee of the purchaser within the County regardless of the f.o.b. point or other conditions of the sale; or

b. The property is shipped from an office, store, warehouse, factory, or other place of storage in the County and the purchaser is the United States government.

3. Sales, other than sales of tangible personal property, are apportioned to the County based upon a fraction, the numerator of which is the time spent in performing such income-producing activity within the County and the denominator of which is the total time spent performing that income-producing activity.

(4) If the apportionment provisions of this section do not fairly represent the extent of the business entity's activity in the County, the business entity may petition the County or the County may require, in respect to all or any part of the business entity's business activity, if reasonable:

(a) Separate accounting;

(b) The exclusion of any one (1) or more of the factors;

(c) The inclusion of one (1) or more additional factors which will fairly represent the business entity's business activity in the County; or

(d) The employment of any other method to effectuate an equitable allocation and apportionment of net profit or gross receipts.

### **ARTICLE III**

#### **EXEMPT ACTIVITIES.**

(1) Because of the undue burden of administration, no license under this article shall be required of domestic servants employed in private homes, or for temporary or casual farm labor.

(2) No license shall be required of a minister of religion who has been ordained in accordance with the ceremonial ritual or discipline of a recognized church, religious sect or religious organization, to teach and preach its religious doctrines or to administer its rites in public worship, in the performance of one (1) or more of those duties; however, it

is not intended to exempt such ordained minister of religion from the necessity of paying a license fee for work done or services performed in Scott County in activities not connected with his regular duties as a minister of religion.

(3) No license under this article shall be required of nonresidents who sell farm products, other than trees, shrubs or ornamental plants, in Scott County, or nonresident owners who sell livestock in Scott County or who board their livestock in Scott County for breeding purposes. The activities described in this subsection shall not constitute being engaged in any occupation, trade, profession or other activity as mentioned in Article II.

(4) 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 Scott County for work done or services performed or rendered in Scott County.

(5) No license under this Article shall be required of any person authorized by the City of Georgetown, City of Stamping Ground, City of Sadieville, City of Oxford or the Scott 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.

(6) Income received by member of the Kentucky National Guard for active duty training, unit training, assemblies and annual field training shall be exempt from the provisions of the occupational license fee.

#### **ARTICLE IV**

(1) Every business entity, other than a sole proprietorship, subject to taxation under KRS 68.197, shall make quarterly estimated tax payments on or before the fifteenth day of the fourth, sixth, ninth, and twelfth month of each taxable year if the tax liability for the taxable year exceeds five thousand dollars (\$5,000).

(2) The quarterly estimated tax payments required under subsection (1) of this section shall be based on the lesser of:

(a) Twenty-two and one-half percent (22.5%) of the current taxable year tax liability;

(b) Twenty-five percent (25%) of the preceding full year taxable year tax liability;  
or

(c) Twenty-five percent (25%) of the average tax liability for the three (3) preceding full taxable years' tax liabilities if the tax liability for any of the three (3) preceding full taxable years exceeded twenty thousand dollars (\$20,000).

(3) Any business entity that fails to submit the minimum quarterly payment required under subsection (2) of this section by the due date for the quarterly payment shall pay an amount equal to twelve percent (12%) per annum simple interest on the amount of quarterly payment required under subsection (2) of this section from the earlier of:

(a) The due date for the quarterly payment until the time when the aggregate quarterly payments submitted for the taxable year equal the minimum aggregate payments due under subsection (2) of this section; or

(b) The due date of the annual return.

A fraction of a month is counted as an entire month.

(4) The provisions of this section shall not apply to any business entity's first full or partial taxable year of doing business in the County or any first taxable year in which a business entity's tax liability exceeds five thousand dollars (\$5,000).

#### **ARTICLE V**

(1) In the case where the tax computed under Articles I to XXII is less than the amount which has been declared and paid as estimated tax for the same taxable year, a refund shall be made upon the filing of a return.

(2) (a) Overpayment resulting from the payment of estimated tax in excess of the amount determined to be due upon the filing of a return for the same taxable year may be credited against the amount of estimated tax determined to be due on any declaration filed for the next succeeding taxable year or for any deficiency or nonpayment of tax for any previous taxable year;

(b) No refund shall be made of any estimated tax paid unless a complete return is filed as required by Articles I to XXII.

(3) At the election of the business entity, any installment of the estimated tax may be paid prior to the date prescribed for its payment.

#### **ARTICLE VI**

(1) As specified by Articles I to XXII, the federal income tax law and its application, and the administrative and judicial interpretations of the federal income tax law, for purposes of Articles I to XXII computations of gross income and deductions therefrom, gross receipts or sales, and deductions therefrom, accounting methods, and accounting procedures shall be as nearly as practicable identical with those required for federal income tax purposes.

(2) Every business entity subject to an occupational license tax governed by the provisions of Articles I to XXII shall keep records, render under oath statements, make

returns, and comply with rules as the County from time to time may prescribe. Whenever the County judges it necessary, it may require a business entity, by notice served to the business entity, to make a return, render under oath statements, or keep records, as the County deems sufficient to show whether or not the business entity is liable for tax, and the extent of the liability.

(3) The County, for the purpose of ascertaining the correctness of any return or for the purposes of making an estimate of the taxable income of any business entity, may require the attendance of a representative of the business entity or of any other person having knowledge in the premises.

#### **ARTICLE VII**

If any business entity dissolves or withdraws from the County during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of net profit or gross receipts taxes or tax withheld for the period of that taxable year during which the business entity had net profit or gross receipts or tax withheld in the County.

#### **ARTICLE VIII**

If a business entity makes, or is required to make, a federal income tax return, the net profit or gross receipts shall be computed for the purposes of Articles I to XXII on the basis of the same calendar or fiscal year required by the federal government, and shall employ the same methods of accounting required for federal income tax purposes.

#### **ARTICLE IX**

(1) All business entities' returns for the preceding taxable year shall be made by April 15 in each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the fourth month following the close of the fiscal year. Blank forms for returns shall be supplied by the County or its agent the Revenue Commission.

(2) Every business entity shall submit a copy of its federal income tax return at the time of filing its return with the County. Whenever, in the opinion of the County, it is necessary to examine the federal income tax return of any business entity in order to audit the return, the County may compel the business entity to produce for inspection a copy of all statements and schedules in support thereof. The County may also require copies of reports of adjustments made by the federal government.

#### **ARTICLE X**

(1) The County may grant any business entity an extension of not more than six (6) months, unless a longer extension has been granted by the Internal Revenue Service,

for filing its return, if the business entity, on or before the date prescribed for payment of the tax, requests the extension and pays the amount properly estimated as its tax.

(2) If the time for filing a return is extended, the business entity shall pay, as part of the tax, an amount equal to twelve percent (12%) per annum simple interest on the tax shown due on the return, but not previously paid, from the time the tax was due until the return is actually filed and the tax paid to the County. A fraction of a month is counted as an entire month.

## **ARTICLE XI**

(1) As used in this article and Article XIII, unless the context requires otherwise:

(a) "Conclusion of the federal audit" means the date that the adjustments made by the Internal Revenue Service to net income or gross receipts as reported on the business entity's federal income tax return become final and unappealable; and

(b) "Final determination of the federal audit" means the revenue agent's report or other documents reflecting the final and unappealable adjustments made by the Internal Revenue Service.

(2) As soon as practicable after each return is received, the County may examine and audit it. If the amount of tax computed by the County is greater than the amount returned by the business entity, the additional tax shall be assessed and a notice of assessment mailed to the business entity by the County within five (5) years from the date the return was filed, except as otherwise provided in this subsection.

(a) In the case of a failure to file a return or of a fraudulent return the additional tax may be assessed at any time.

(b) In the case of a return where a business entity understates net profit or gross receipts, or omits an amount properly includable in net profit or gross receipts, or both, which understatement or omission or both is in excess of twenty-five percent (25%) of the amount of net profit or gross receipts stated in the return, the additional tax may be assessed at any time within six (6) years after the return was filed.

(c) In the case of an assessment of additional tax relating directly to adjustments resulting from a final determination of a federal audit, the additional tax may be assessed before the expiration of the times provided in this subsection, or six (6) months from the date the County receives the final determination of the federal audit from the business entity, whichever is later.

The times provided in this subsection may be extended by agreement between the business entity and the County. For the purposes of this subsection, a return filed

before the last day prescribed by law for filing the return shall be considered as filed on the last day. Any extension granted for filing the return shall also be considered as extending the last day prescribed by law for filing the return.

(3) Every business entity shall submit a copy of the final determination of the federal audit within thirty (30) days of the conclusion of the federal audit.

(4) The County may initiate a civil action for the collection of any additional tax within the times prescribed in subsection (2) of this section.

## **ARTICLE XII**

The full amount of the unpaid tax payable by any business entity, as appears from the face of the return, shall be paid to the County at the time prescribed for filing the tax return, determined without regard to any extension of time for filing the return.

## **ARTICLE XIII**

(1) No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied by Articles I to XXII.

(2) Any tax collected pursuant to the provisions of Articles I to XXII may be refunded or credited within two (2) years of the date prescribed by law for the filing of a return or the date the money was paid to the County, whichever is the later, except that:

(a) In any case where the assessment period contained in Article XI has been extended by an agreement between the business entity and the County, the limitation contained in this subsection shall be extended accordingly.

(b) If the claim for refund or credit relates directly to adjustments resulting from a federal audit, the business entity shall file a claim for refund or credit within the time provided for in this subsection or six (6) months from the conclusion of the federal audit, whichever is later.

For the purposes of this subsection and subsection (3) of this section, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day.

(3) Exclusive authority to refund or credit overpayments of taxes collected pursuant to KRS 67.083 and 68.197 is vested in the County.

## **ARTICLE XIV**

Every employer making payment of compensation shall deduct and withhold upon the compensation a tax determined under KRS 67.083 or 68.197 and pay in accordance with Article XV.

## **ARTICLE XV**

(1) Every employer required to deduct and withhold tax under Article XIV shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter make a return and report to the County the tax required to be withheld under Article XIV, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the County. Any employer withholding three hundred dollars (\$300.00) or more license fee during any quarter shall file a return and pay the license fee withheld monthly.

(2) Every employer who fails to withhold or pay to the County any sums required by Articles I to XXII to be withheld and paid shall be personally and individually liable to the County for any sum or sums withheld or required to be withheld in accordance with the provisions of Article XIV.

(3) The County shall have a lien upon all the property of any employer who fails to withhold or pay over to the County sums required to be withheld under Article XIV. If the employer withholds but fails to pay the amounts withheld to the County, the lien shall commence as of the date the amounts withheld were required to be paid to the County. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the County.

(4) Every employer required to deduct and withhold tax under Article XIV shall annually on or before February 28 of each year complete and file on a form furnished or approved by the County a reconciliation of the tax withheld in each tax district where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information as determined by the County shall be submitted.

(5) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and license tax deducted by the employer.

## **ARTICLE XIV**

Every employer making payment of compensation shall deduct and withhold upon the compensation a tax determined under KRS 67.083 or 68.197 and pay in accordance with Article XV.

## **ARTICLE XV**

(1) Every employer required to deduct and withhold tax under Article XIV shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter make a return and report to the County the tax required to be withheld under Article XIV, unless the employer is

permitted or required to report within a reasonable time after some other period as determined by the County. Any employer withholding three hundred dollars (\$300.00) or more license fee during any quarter shall file a return and pay the license fee withheld monthly.

(2) Every employer who fails to withhold or pay to the County any sums required by Articles I to XXII to be withheld and paid shall be personally and individually liable to the County for any sum or sums withheld or required to be withheld in accordance with the provisions of Article XIV.

(3) The County shall have a lien upon all the property of any employer who fails to withhold or pay over to the County sums required to be withheld under Article XIV. If the employer withholds but fails to pay the amounts withheld to the County, the lien shall commence as of the date the amounts withheld were required to be paid to the County. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the County.

(4) Every employer required to deduct and withhold tax under Article XIV shall annually on or before February 28 of each year complete and file on a form furnished or approved by the County a reconciliation of the tax withheld in each tax district where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information as determined by the County shall be submitted.

(5) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and license tax deducted by the employer from the compensation paid to the employee for payment to the County during the preceding calendar year.

#### **ARTICLE XVI**

(1) An employer shall be liable for the payment of the tax required to be deducted and withheld under Article XIV.

(2) The president, vice president, secretary, treasurer or any other person holding an equivalent corporate office of any business entity subject to Article XIV shall be personally and individually liable, both jointly and severally, for any tax required to be withheld under Articles I to XXII from compensation paid to one or more employees of any business entity, and neither the corporate dissolution or withdrawal of the business entity from the County nor the cessation of holding any corporate office shall discharge that liability of any person; provided that the personal and individual liability shall apply to each or every person holding the corporate office at the time the tax becomes or became obligated. No person shall be personally and individually liable under this subsection who had no authority to collect, truthfully account for, or pay over any tax imposed by

Articles I to XXII at the time that the taxes imposed by Articles I to XXII become or became due.

(3) Every employee receiving compensation in the County subject to the tax imposed under KRS 68.197 shall be liable for the tax notwithstanding the provisions of subsections (1) and (2) of this section.

#### **ARTICLE XVII**

(1) Where there has been an overpayment of tax under Article XIV, refund or credit shall be made to the employer only to the extent that the amount of the overpayment was not deducted and withheld under Article XIV by the employer.

(2) Unless written application for refund or credit is received by the County from the employer within two (2) years from the date the overpayment was made, no refund or credit shall be allowed.

(3) An employee who has compensation attributable to activities outside the County, based on time spent outside the County, but whose employer has withheld and remitted the occupational license fee on the compensation to another tax district, may file for a refund within two (2) years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computation sufficient to verify the refund claim and the County may confirm with the employer the percentage of time spent and the amount of compensation for activities outside the County prior to approval of the refund.

#### **ARTICLE XVIII**

(1) A business entity subject to tax on gross receipts or net profits shall pay a penalty equal to five percent (5%) of the tax due for each calendar month or fraction thereof if the business entity:

(a) Files any return or report after the due date prescribed for filing or the date as extended by the County, unless it is shown to the satisfaction of the County that the failure to file is due to reasonable cause; or

(b) Fails to pay the tax computed on the return or report on or before the due date prescribed for filing.

The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25).

(2) Every employer who fails to file a return or pay the tax on or before the time prescribed under Article XV shall pay a penalty in amount equal to five percent (5%) of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant

to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25).

(3) In addition to the penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to twelve percent (12%) per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the County. A fraction of a month is counted as an entire month.

(4) Every tax imposed by Articles I to XXII, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a personal debt to the County from the business entity or other person liable therefor.

(5) In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.

(6) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under Articles I to XXII of a return, affidavit, claim, or other document, which is fraudulent or false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.

(7) A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the County and required to be filed with the County by the provisions of Articles I to XXII, or by the rules of the County or by written request for information to the business entity by the County.

(8) No present or former employee of the County shall intentionally and without authorization inspect or divulge any information acquired by him or her of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the County or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns for taxation, or any other infraction of the tax laws, or in any way made a matter of public record, nor does it preclude furnishing any taxpayer or the taxpayer's properly authorized agent with information respecting his or her own return. Further, this prohibition does not preclude any employee of the County from testifying in any court, or from introducing as evidence returns or reports filed with the County, in an action for violation of the County tax laws or in any action challenging the County tax laws.

## **ARTICLE XIX**

### **COMMENCEMENT DATE AND DURATION.**

The license fees imposed by this Ordinance shall be effective for tax years beginning on or after January 1, 2004, and shall remain in force and effect until repealed or modified according to law.

## **ARTICLE XX**

### **SEVERABILITY.**

Each section and each provision of each section of this order are severable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person, license, class or group, be held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this order, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.

## **ARTICLE XXI**

The Revenue Commission shall collect the license fees or taxes imposed by the County as agent for the County. The Revenue Commission is authorized to act as agent of the County on its behalf and has all the powers of the County to collect the fees or taxes imposed under the provisions of this Ordinance, including but not limited to interpreting the license tax provisions of the County, promulgating regulations (subject to approval of the fiscal court) and issuing tax forms and instructions as necessary to aid in the collection and reporting of license taxes and all other powers granted to the Revenue Commission by the Interlocal Cooperation Agreement dated \_\_, 2003, as amended from time to time, between and among the Scott County Public School District, the City of Georgetown and the County.

## **ARTICLE XXII**

### **REPEALING CLAUSE**

All Orders, Resolutions or Ordinances or any part thereof in conflict with the Provisions of this Ordinance are hereby amended, repealed and replaced by the provisions of this Ordinance.

## **ARTICLE XXIII**

### **PUBLICATION.**

This Ordinance shall be published in full in the Georgetown News and Times, Georgetown, Kentucky.

Voting in favor of passage of this Ordinance:

|            |         |         |
|------------|---------|---------|
| ISACS      | Lusby   | FRATHER |
| Perry      | RANKIN  | BRUN    |
| McCLANAHAN | HOFFMAN |         |

Voting against the passage of this Ordinance:

Voting against the passage of this Ordinance:

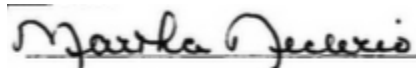
Passed by the Fiscal Court of Scott County on the 25 day of Sept., 2003.

(First Reading)

  
\_\_\_\_\_  
SCOTT COUNTY  
JUDGE/EXECUTIVE  
SCOTT COUNTY

ATTEST:  
  
\_\_\_\_\_  
SCOTT COUNTY COURT CLERK

This is to certify that the above and foregoing is a true and correct copy of the Scott County Occupations License Fee Ordinance enacted by The Fiscal Court of Scott County at a regular meeting on the 25 day of Sept., 2003.

  
\_\_\_\_\_  
SCOTT COUNTY COURT CLERK

151425541

