

OCCUPATIONAL LICENSE FEE

ORDINANCE NO. 220.4.02

AN AMENDMENT TO ORDINANCE 220.4 RELATING TO THE IMPOSITION AND ADMINISTRATION OF AN OCCUPATIONAL LICENSE REQUIREMENT, AND PAYMENT OF A NET PROFIT FEE BY PERSONS AND BUSINESS ENTITIES CONDUCTING BUSINESS, OCCUPATIONS, AND PROFESSIONS WITHIN BOYLE COUNTY

BE IT ORDAINED AND ENACTED BY THE FISCAL COURT OF BOYLE COUNTY 220.4.02

WHEREAS, The Boyle County Fiscal Court, hereinafter “the County”, deems it necessary and appropriate to amend its existing ordinance pertaining to net profit license taxation to incorporate a minimum sum of \$25 per calendar year so that existing and new services may be funded; and,

NOW THEREFORE BE IT ORDAINED BY THE BOYLE COUNTY FISCAL COURT, as follows:

§ 1 – DEFINITIONS – shall remain unchanged.

§ 2 – OCCUPATIONAL LICENSE APPLICATION REQUIRED – shall remain unchanged.

§ 3 – OCCUPATIONAL LICENSE FEE PAYMENT REQUIRED – §3(1,b) is hereby amended to read as follows with all other paragraphs remaining unchanged:

(b) The net profit from business conducted in the county by a resident or nonresident business entity:

(i) If the amount to be remitted is less than \$25, the entity shall instead remit the sum of \$25 for the calendar year.

(ii) That any entity that submits a net profit return which reflects zero net profit, or a loss, shall still be required to submit the minimum sum as set forth herein.

§ 4 – APPORTIONMENT– shall remain unchanged.

§ 5 – EMPLOYERS TO WITHHOLD – shall remain unchanged.

§ 6 – RETURNS REQUIRED – shall remain unchanged.

§ 7 – EXTENSIONS – shall remain unchanged.

§ 8 – REFUNDS – shall remain unchanged.

§ 9 – FEDERAL AUDIT PROVISIONS – shall remain unchanged.

§ 10 – ADMINISTRATIVE PROVISIONS – shall remain unchanged.

§11 – INFORMATION TO REMAIN CONFIDENTIAL – shall remain unchanged.

§12 – PENALTIES – shall remain unchanged.

§13 – USE OF OCCUPATIONAL LICENSE TAX – shall remain unchanged.

§14 – SEVERABILITY – shall remain unchanged.

§15 – ADOPTION

Adopted this ____ day of _____, 2024.

Honorable Trille L. Bottom
Boyle County Judge Executive

ATTEST:

Katina Wesley, Fiscal Court Clerk

First Reading Adoption Date: _____

Second Reading Adoption Date: _____

Publication Date: _____