

**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.

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Honorable Trille L. Bottom  
Boyle County Judge Executive

ATTEST:

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Katina Wesley, Fiscal Court Clerk

First Reading Adoption Date: \_\_\_\_\_

Second Reading Adoption Date: \_\_\_\_\_

Publication Date: \_\_\_\_\_