

## ORDINANCE NO. 2021-02

AN ORDINANCE IMPOSING A LICENSE FEE UPON CERTAIN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS CARRIED ON CONDUCTED OR READ WITHIN THE LIMITS OF THE CITY OF HEBRON ESTATES, KENTUCKY, REQUIRING ALL PERSONS, FIRMS, OR CORPORATIONS PURSUING SAME TO FIRST OBTAIN A LICENSE THEREFORE AND PROVIDING PENALTIES FOR ENGAGING IN SAME WITHOUT A LICENSE.

### SECTION I. Definitions:

Words and phrases used in this Ordinance shall have the ordinary and accepted meaning ascribed to them and the special meaning ascribed to them below:

A. The phrase "license fee" shall mean a tax imposed for the privilege of exercising the right to engage in trade, occupation or profession for oneself for profit or gain, within the City of Hebron Estates, Kentucky.

B. The word "person" shall mean and include all natural persons, partnerships, firms, associations, governmental bodies and agencies, and business entities, and corporations, and, whenever used in any portions of this Ordinance prescribing a penalty in the form of fine or imprisonment, shall mean and include the individual members of a firm, partnership, or association and the officers of any governmental body or agency, or any corporation.

C. The words and phrase "trade, occupation, or professional" shall include any and all activities and the rendering of any and all services of all kinds for remuneration, or net profit or gain of any kind when applied to persons so engaged for themselves whether the person be a resident of the City of Hebron Estates, Kentucky or not.

D. The word "City" means the City of Hebron Estates, Kentucky.

E. The singular shall include the plural, the plural shall include the singular, the masculine or feminine shall include both, and the neuter genders wherever susceptible to such interpretation.

F. "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.

G. "Business" means any enterprise, activity, trade, occupation, profession, or undertaking of any nature conducted for gain or profit. "Business" shall not include a board of trade, chambers of commerce, trade associations or unions, or other associations performing services usually performed by trade associations or unions as recognized by the Internal

Revenue Service. "Business" shall not include funds, foundations, corporations, or associations organized and operated for the exclusive and sole purpose of religious, charitable, scientific, literary, educational, civic, or fraternal purposes, where no part of the earnings, incomes, or receipts of such unit, group, or association, inures to the benefit of any private shareholder or other person.

## **SECTION II. EFFECTIVE DATES AND DURATION:**

This Ordinance shall apply and be in effect from and after January 1, 2021, following its passage and publication.

## **SECTION III. LICENSE FEES REQUIRED AND INITIAL REGISTRATION:**

A. All persons, firms, business entities, or corporations engaged in any trade, occupation, or profession (except for the sale of alcoholic beverages) within the City for themselves, for profit or gain, shall pay a license fee of One Hundred Dollars (\$100.00) per annum. The license fee herein provided shall be paid on an annual basis beginning July 1st of each year. If a person begins to engage in a trade, occupation or profession after that date, the license fee shall be prorated on a quarterly basis for the remainder of the license year.

B. All persons, firms, business entities or corporations engaged in the sale of any alcoholic beverages including but not limited to distilled spirits and/or malt beverages and/or wine shall pay an annual license fee of Three Hundred Dollars (\$300.00) per annum. The license herein provided shall be paid on an annual basis beginning July 1st of each year. No proration shall apply to this license.

C. When any person is required by this Ordinance to obtain more than one license for any one business location or building, and the fee for said licenses exceed Three Hundred Dollars (\$300.00), such person shall be permitted to obtain all of said licenses for a fee of Three Hundred Dollars (\$300.00). The license fee herein provided shall be paid on an annual basis beginning July 1st of each year. If a person begins to engage in a trade, occupation or profession after that date, the license fee shall be prorated on a quarterly basis for the remainder of the license year.

D. It shall be unlawful for any person, firm, or corporation to engage in any trade, occupation, or profession within the City without first registering as hereinabove provided in Subsection (A) and paying the license fees herein provided and required.

E. The following are exempt from this Section III:

- (a) Public Service Corporations that pay an ad valorem tax on property valued and assessed by the Kentucky Department of Revenue pursuant to the provisions of KRS 136.130. Licensees whose businesses are predominately non-public service, but who are also engaged in public service activity, are required to pay a business license fee of seventy-five dollars (\$75.00) per annum.

**SECTION IV. REGULATIONS, ADMINISTRATION, ENFORCEMENT AND COLLECTION OF LICENSE FEES AND THE PURPOSE THEREOF:**

It shall be the duty of the City Clerk to collect all license fees and deposit the same in the General Fund of the City to be used to defray the general expenses of the City Government. The City Clerk shall have the power, and it shall be his/her duty, to make and publish such release and regulations as may be necessary to administer this Ordinance, and to provide such printed forms as may be required for reporting, paying, and receipting all such license fees and for all other requirements in the proper and efficient administration of this Ordinance.

**SECTION V.** Each person required by this ordinance to obtain a license shall obtain same on or before the license tax is provided for herein becomes due from the City Clerk and shall disclose at the time of application for such license all occupations or businesses in which he/she is or will be engaged.

**SECTION VI.** Any person violating any of the provision of this ordinance shall be fined not less than \$25.00 nor more than \$100.00 for each offense. Each day during which a violation occurs or exists constitutes a separate offense. Any person violating any of the provisions of this ordinance as an agent or employee of another shall be subject to this penalty.

**SECTION VII.** All ordinance or parts of ordinances in conflict with this ordinance are repealed.

**SECTION VIII.** Should any section, clause, line, paragraph or part of this Ordinance be held unconstitutional or invalid for any reason, the same shall not affect the remainder of this Ordinance.

Given first reading at a regular meeting of the City Council of the City of Hebron Estates, Bullitt County, Kentucky on the 1st day of June, 2021. Given second reading, voted upon and passed at a regular meeting of the City Council of the City of Hebron Estates, Bullitt County, Kentucky, on the 6 day of JULY, 2021.

Votes For 3 ; Votes Against 1 ; Not Voting 0 .

  
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JERRY CLARK, Mayor

ATTEST:

  
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MICHEALE MCCAULEY, City Clerk