

Budget and Finance Committee

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Julian Beard

George Myers

Peggy Henson

AGENDA

BUDGET COMMITTEE of The Whole (COW)

April 27th, 2010

1:00 P. M.

1. Presentation of 2009 Audit Findings – Mountjoy Chilton Medley,
External Auditors
2. Review and Discussion of FY 2010 Financials for March, 2010
(monthly & YTD) – Rumpke
3. Business and Occupational License Fee Discussion
 - Ordinance No. 160-2008 Amending Sections 13-5 and 13-9 of
the Code of Ordinances to Establish an Annual Minimum
License Fee of \$100 (pg 1 & 2)
4. Discussion of Debt and Capital Projects Included in the MPB for FY
2011 - Rumpke

ORDINANCE NO. 160 -2008

AN ORDINANCE AMENDING SECTIONS 13-5 AND 13-9 OF THE CODE OF ORDINANCES TO ESTABLISH AN ANNUAL MINIMUM LICENSE FEE OF ONE HUNDRED DOLLARS (\$100.00) FOR EACH BUSINESS ACTIVITY, PLUS TWENTY-FIVE DOLLARS (\$25.00) FOR EACH ADDITIONAL LOCATION AFTER THE FIRST LOCATION; AND TO FURTHER PROVIDE THAT THE FEES SHALL BE SUBMITTED WITH THE APPROPRIATE DOCUMENTATION REQUIRED BY THE DIVISION OF REVENUE, THAT EACH SUCH LOCATION SHALL POST ITS CURRENT LICENSE, THAT PAYMENTS MUST BE MADE IN ADVANCE EACH YEAR BY NO LATER THAN DECEMBER 31, THAT THE MINIMUM LICENSE FEE SHALL BE A CREDIT ON THE OCCUPATIONAL LICENSE FEE THAT OTHERWISE APPLIES, AND THAT A TWENTY-FIVE DOLLAR (\$25.00) PENALTY MAY BE ASSESSED FOR CONDUCTING BUSINESS WITHOUT A LICENSE.

BE IT ORDAINED BY THE COUNCIL OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT:

Section 1 - That Section 13-5 of the Code of Ordinances, Lexington-Fayette Urban County Government, be and hereby is amended to read as follows:

- (a) Every person and business entity engaged in any business in the urban county shall be required to apply for and obtain an occupational license from the urban county government before the commencement of business or in the event of a change of business status, and annually thereafter. Licensees are required to notify the urban county government of any changes in address, the cessation of business, or any other changes which render the information supplied to the urban county government in the license application inaccurate.
- (b) All licenses now or hereafter issued pursuant to ordinances of the urban county government requiring a license for any business, profession, trade or occupation shall authorize the conducting of business at no more than one (1) place; and a separate license must be procured annually for each place from which business is conducted unless the ordinance providing for the license shall specifically provide otherwise; however, the place at which the business is conducted may, with the consent of the director, division of revenue, unless otherwise provided, be changed during the license period.
- (c) The foregoing provisions regarding the requirement of an additional license for each additional place of business conducted by any licensee shall be applied in the construction of all license ordinances of the urban county government.

Section 2 - That Section 13-9 of the Code of Ordinances, Lexington-Fayette Urban County Government, be and hereby is amended to read as follows:

Every person and business entity engaged in any business in the urban county shall obtain an occupational license from the division of revenue before the commencement of such business and annually thereafter, the annual minimum license fee for which shall be one hundred dollars (\$100.00) for the first business location each calendar year, or fraction thereof in the case of a new business, and twenty-five dollars (\$25.00) for each additional location each calendar year, or fraction thereof in the case of a new location. All such fees shall be submitted with the appropriate documentation required by the division of revenue. Each location shall post its current license in a prominent manner, and in an area that is viewable by the general public. Every person and business entity engaged in any business in the urban county must make this payment in advance each year no later than December 31 for the following calendar year. To the extent that a person or a business entity owes an occupational license fee as otherwise

provided in this chapter, the annual minimum license fee shall be a credit on that occupational license fee only for the tax year covered by the occupational license, and not for any subsequent year. In no instance shall this credit create a refund. Any person or business entity filing returns on a fiscal year basis may take this credit for the tax year ending on or after the end of the calendar year for which the occupational license was issued. Any person or business entity found to be engaged in any business in the urban county without a current occupational license may be assessed a penalty of twenty-five dollars (\$25.00) for each location, which shall be in addition to any required license fees.

Section 3 - That this Ordinance shall become effective on the date of its passage.

PASSED URBAN COUNTY COUNCIL: June 26, 2008

MAYOR

ATTEST:

Susan Lamb
CLERK OF URBAN COUNTY COUNCIL

PUBLISHED: July 2, 2008-1c

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