

AN ORDINANCE RELATING TO THE
IMPOSITION OF LICENSE FEES
FOR THE PRIVILEGE OF ENGAGING
IN A BUSINESS OR PROFESSION
WITHIN OWEN COUNTY, KENTUCKY

WHEREAS, the Fiscal Court of Owen County, Commonwealth of Kentucky, is being faced with decreasing revenues with the elimination of federal revenue sharing funds, a significant increase in insurance costs, as well as steady growth in all areas of services offered by the county government, it has become necessary to seek alternative funding sources in order to continue to provide essential services to the citizens of Owen County; and

WHEREAS, the Fiscal Court has determined that the imposition of business license fees for the privilege of engaging in a business or profession in Owen County will generate revenue which will allow for the continuation and upgrading of quality essential services to the citizens of Owen County.

NOW THEREFORE, BE IT ORDERED AND ORDAINED BY THE FISCAL COURT, COUNTY OF OWEN, COMMONWEALTH OF KENTUCKY, that:

SECTION 1. PURPOSE

The Purpose of this Ordinance shall be to generate revenues to be used for the general purpose revenue fund of Owen County in order to provide services to its citizens as deemed necessary by the Fiscal Court.

SECTION 2. BUSINESS LICENSE FEES IMPOSED ON

THOSE ENGAGED IN THE INSURANCE BUSINESS

A. There is hereby imposed on each insurance company a business license fee for the privilege of engaging in the business of insurance within Owen County, Kentucky (including all incorporated areas) effective July 1, 1990 and on a yearly basis thereafter.

B. The business license fee imposed upon each company which issues any insurance policy shall be seven and one-half percent (7½) of the premiums actually collected within each calendar quarter by reason of the issuance of such policies on risks located within Owen County, Kentucky on those classes of business which such company is authorized to transact, less all premiums returned to policy holders; however, any license fee imposed upon premium receipts shall not include premiums received for insuring employers against liability for personal injuries to their employees, or death caused thereby, under the provisions of the worker's compensation act, policies

of group health insurance provided for state employees under KRS 18A.225(2), private health insurance, life insurance, all policies issued to governmental units, and policies insuring the main location of all organized charities.

C. All business license fees imposed by this Section shall be due no later than thirty (30) days after the end of each calendar quarter. License fees which are not paid on or before the due date shall bear interest at the rate as defined in KRS 131.010(6).

D. Every insurance company subject to the license fees imposed by the Section shall annually, by June 30, furnish the Owen County Clerk with a written breakdown of all collections in the preceding calendar year for the following categories of insurance: (a) casualty; (b) automobile; (c) inland marine; (d) fire and allied perils;

E. The Owen County Clerk is hereby directed to transmit a copy of this ordinance, and any amendment thereto, to the Commissioner of Insurance, Commonwealth of Kentucky.

SECTION 3. BUSINESS LICENSE FEES IMPOSED ON THOSE

ENGAGED IN A PROFESSION

A. There is hereby imposed on each person engaging in a profession within Owen County a business license fee of Fifty Dollars (\$50.00) per year.

B. For the purpose of this Section, professional persons shall include physicians, architects, attorneys at law, veterinary surgeons, oculists, chiropractors, civil engineers, auditors, public accountant, pharmacists, dentists, surveyors, and like professionals who require technical, scientific, or special knowledge or intensive academic preparation and who are self-employed or employed full-time.

C. No license shall be required of any professional person as above defined if they are solely in the employment of the federal, state, county or city government or any political subdivision thereof and if they are employed otherwise, licenses shall be required accordingly.

D. No license shall be required of such as are temporarily in the county on specific professional business unless in addition to specific business they accept additional business, in such event the license shall be issued.

SECTION 4. BUSINESS LICENSE FEES IMPOSED ON

THOSE ENGAGED IN ANY OTHER BUSINESS

A. There is hereby imposed on all persons, partnerships and corporations, other than those mentioned in sections 1 and 2, which are engaging

in a trade or business within Owen County a business license fee, the amount of which shall be based upon the number of persons employed thereby as follows:

1 employee	\$25.00	(minimum fee)
2 to 5 employees	\$50.00	
6 to 25 employees	\$75.00	
26 to 100 employees	\$100.00	
101 or more employees	\$150.00	

B. For purposes of this section, employees are defined as those employees employed more than eighty hours per month and fifty weeks per year.

SECTION 5. APPLICATION AND ADMINISTRATION

A. Every person, firm or corporation required to purchase a license under Section 3 and 4 of this Ordinance shall submit an application for such license to the County Clerk. The application shall be a written statement upon forms provided by the County Clerk, and shall be in affidavit form, to be sworn to by the applicant before a Notary Public. The application shall require the disclosure of all information necessary for compliance with the provisions of this ordinance, and of any other information which the County Clerk shall find to be reasonably necessary to the fair administration of this ordinance.

B. The business license fees imposed under Sections 3 and 4 hereof shall be due and payable to the Owen County Clerk on January 1, 1991 for the following year and due January 1st each year thereafter.

C. The County Clerk is hereby authorized to retain in his budget five percent (5%) of any sums collected by him pursuant to the provisions of Sections 3 and 4 of this ordinance, in order to offset the cost of administration thereof.

SECTION 6. PENALTIES

Any person, firm or corporation violating any of the provisions of this ordinance by failure to procure proper licenses as herein required shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be fined in an amount not more than Five Hundred Dollars (\$500.00). Each day such violation is committed or permitted to continue shall constitute a separate offense and may be punishable as such.

SECTION 7. SEVERABILITY

The provisions of each section of this ordinance 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 effect or impair the remainder of this ordinance; it being the legislative intent of the Fiscal Court to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.

SECTION 8. EFFECTIVE DATE

The provisions of this ordinance shall become effective as set forth above.

GIVEN FIRST READING on the 13 day of Feb, 1990.

PUBLISHED in the Owen County News Herald on the 28 day of Feb, 1990.

GIVEN SECOND READING, PASSED, ADOPTED AND APPROVED by the Fiscal Court of Owen County, Kentucky, upon motion of Magistrate Joel Grugin, seconded by Magistrate Tommy Lewis, at a duly convened meeting thereof held on the 13 day of March, 1990, with yea and nay votes as follows:

- Eugene Vannarsdall YES
- Tommy Lewis YES
- Joel Grugin YES
- Garroll Shryock YES

GIVEN FINAL PUBLICATION in the Owen County News Herald on the 22 day of March, 1990.

Horace D West
HORACE "DOUG" WEST
COUNTY JUDGE/EXECUTIVE

ATTEST:

Eugene Young
EUGENE YOUNG
COUNTY CLERK