

**ORDINANCE 2018-06**

**AN ORDINANCE AMENDING SECTION 110.26 OF THE CITY OF FORT MITCHELL CODE OF ORDINANCES TO INCREASE THE OCCUPATIONAL LICENSE FEE (PAYROLL TAX) LEVIED AND IMPOSED TO ONE AND ONE-QUARTER PERCENT (1.25%) OF ALL COMPENSATION EARNED BY AN EMPLOYEE FOR LABOR, WORK, OR SERVICES PROVIDED IN THE CITY, SUBJECT TO EXISTING EXCLUSIONS AND EXEMPTIONS.**

*Whereas*, pursuant to the provisions of KRS 67.750 through 67.795, for the purpose of providing funds for the general operating expenses of the City and the municipal services and functions provided thereby, and subject to, and except as provided in § 110.13(C)(3) of the City of Fort Mitchell Code of Ordinances, the City levies and imposes an occupational license fee upon everybody engaged in any franchise, trade, occupation, profession or other businesses in the City, for the privilege of that engagement; and

*Whereas*, the occupational license fee that is levied and imposed by the City is currently at the rate of one percent (1%) of all compensation earned by an employee for labor, work or services provided in the City; and

*Whereas*, the City Council has determined that, in order to provide for the general operating expenses of the City and the municipal services and functions provided thereby, it is necessary and advisable to increase the occupational license fee that is levied and imposed by the City to one and one-quarter percent (1.25%) of all compensation earned by an employee for labor, work or services provided in the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF FORT MITCHELL, KENTUCKY:**

**SECTION I**

Section 110.26 of the City of Fort Mitchell Code of Ordinances is hereby amended to read as follows:

**§ 110.26 RATE**

The occupational license fee that is levied and imposed by this chapter is at the rate of:

(A) *Employees*. One and one-quarter percent (1.25%) of all compensation earned by an employee for labor, work or services provided in the city.

(B) *Those not employees.* 0.075% of gross receipts of everybody, other than employees, who is engaged in any franchise, trade, occupation, profession or other business in the city.

SECTION II

All Ordinances or parts of Ordinances in conflict herewith are, to the extent of such conflict, if any, hereby repealed.

SECTION III

The Provisions of this Ordinance are severable and the invalidity of any provision of this Ordinance shall not affect the validity of any other provisions hereof, and such other provisions shall remain in full force and effect as long as they remain valid in the absence of that provision determined to be invalid.

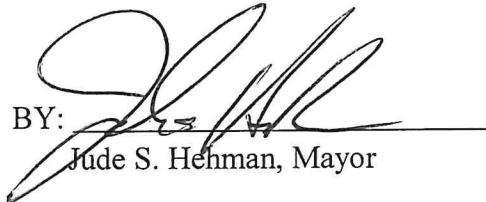
SECTION IV

Upon its passage, this Ordinance shall be published according to law, and said publication may be in summary form.

SECTION V

This Ordinance and shall be in full force and effect from and after Jan. 1<sup>st</sup>, 2019

CITY OF FORT MITCHELL, KENTUCKY

BY:   
Jude S. Hehman, Mayor

ATTEST:

  
Debbie Krueger, City Clerk

Date of First Reading: 5/21/2018  
Date of Second Reading and Enactment: 6-4-2018  
Date Published: \_\_\_\_\_