

CLARK COUNTY FISCAL COURT
ORDINANCE NO. 2007 - 30

ORDINANCE OF THE CLARK COUNTY FISCAL COURT
MAKING STATUTORILY MANDATED AMENDMENTS AND REVISIONS TO
ORDINANCE 86-2 AND ORDINANCE 91-17

WHEREAS, The existing Clark County Ordinance 86-2 and Ordinance 91-17 sets forth very general policies and procedures governing the payment of license fees and the manners and guidelines for compliance, payment and collection; and

WHEREAS, recent statutory modifications and amendments have been passed by the state legislature and codified which result in certain portions of the existing ordinances not being in compliance with current state law; and

WHEREAS, modifications need to be made to stay in compliance with those specific revisions and the changes set out herein; and

WHEREAS, the Clark County Fiscal Court desires to modify the ordinances to make the necessary changes and revisions so that the Clark County ordinances shall be in compliance with state law but not to amend any other portion of said ordinances,

NOW, THEREFORE, BE IT ORDAINED by the Fiscal Court of Clark County, Kentucky, in duly session assembled as follows;

SECTION ONE. That the following sections of Ordinance 86-2 is hereby amended and modified as follows:

A. ARTICLE VI, paragraph 3 is hereby deleted in its entirety and amended as follows: "3. Each employer who employs five (5) or more persons within the unincorporated area of Clark County, shall, annually on or before February 28 of each year, make a return to the Director of Finance in which it sets forth the name and residence of each employee of such employer employed during the preceding calendar

year, giving the amount of salaries, wages, commissions or other compensation earned during such preceding year by such employee together with such other pertinent information as the Director of Finance may require; however, the failure or omission by any employer to deduct such license fee shall not relieve the employee from the payment of such license fee and compliance with such regulations with respect to making returns and payments thereof, as may be fixed in this article, established by the Director of Finance of the Clark County Fiscal Court.”

B. ARTICLE VII, paragraph 2 is hereby deleted in its entirety and amended as follows: “2. The person making the return shall, at the time of the filing thereof, pay to the Director of Finance, the amount of license fees shown as due thereon, however, where any portion of the license fee so due shall have been deducted at the source, credit for such amount shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of the filing of such return, as hereinabove provided; and it shall be the duty of each employer who has deducted the license fee from the wages, salaries, commissions or other compensation referred to in Article VI to furnish such employee a statement showing the amount of salary earned and license fee deducted and paid by such employer during the preceding calendar year, on or before January 31st of each year.”

C. ARTICLE VII, paragraph 3 is hereby deleted in its entirety and amended as follows: “3. The Director of Finance shall have the authority to extend the filing of such return in his discretion. Such extension shall be upon the written request of the licensee; however, any balance unpaid when payment is due under the terms of this article shall bear interest at the rate of twelve (12) percent per annum until paid.”

D. ARTICLE VII, paragraph 4 is hereby deleted in its entirety and amended as follows: “4. Any information gained by the Director of Finance or any other official or

agent or employee of the Clark County government as a result of any returns, investigations, hearings or verifications required or authorized by this article shall be confidential, except in accordance with proper judicial order, or as otherwise provided by law; and any person or agent divulging such information shall, upon conviction, be subject to a fine not exceeding one thousand dollars (\$1,000.00) or imprisoned for not more than one (1) year, or both, at the discretion of the court; however, such persons may disclose to the commissioner of revenue of the state or his duly authorized agent all such information and right to inspect any of the books and records of the Clark County government the reciprocal right to obtain information from the files and records of the department of revenue of the state and maintain the privileged character of the information so furnished to him.

E. ARTICLE VII, paragraph 5 is hereby deleted in its entirety and amended as follows: "5. All license fees imposed by this article remaining unpaid after they become due shall bear interest at the rate of twelve (12) percent per annum, and the person from whom such license fees are due shall further be charged a penalty of five (5) percent of the amount of the unpaid license fee for each month or fraction of a month such license fees remain unpaid provided, however, that the total penalty levied pursuant to this section shall not exceed twenty-five (25%) of the total tax due and the penalty shall not be less than twenty-five dollars (\$25.00) . Any person or employer who fails or refused to withhold monthly the license fee measured by a percent of salaries, wages and other methods prescribed, or who fails to pay such money, after withholding the same, to the Director of Finance at the time it is due as provided under the terms of Article V shall become liable for the amount due to Clark County and the same shall bear interest at the rate of twelve (12) percent in addition to which a penalty of five (5) percent of such amount shall be added thereto for each month or fraction of a month said license fees

remain unpaid, but shall not exceed twenty-five (25) percent and shall not be less than twenty-five dollars (\$25.00).

SECTION 2. Except as amended and modified herein to make the statutorily mandated corrections, all the terms and conditions of Ordinance 86-2 and Ordinance 91-17 shall remain in full force and effect as originally presented and passed.

INTRODUCED, upon motion by Magistrate Ramsey, SECONDED by Magistrate Smith, and therefore passed by a unanimous vote, and was GIVEN FIRST READING at a duly convened meeting of the Clark County Fiscal Court, held on this 19th day of Dec., 2007.

INTRODUCED, upon motion by Magistrate Glennel, SECONDED by Magistrate Blackburn, and therefore passed by unanimous vote, and was GIVEN SECOND READING at a duly convened meeting of the Clark County Fiscal Court, held on this 9th day of January, 2008.

Henry Branham
HENRY BRANHAM
CLARK COUNTY JUDGE/EXECUTIVE

ATTEST:

Anita S. Jones
ANITA S. JONES
CLARK COUNTY CLERK

PREPARED BY:
Clark County Attorney's Office
17 Cleveland Avenue
P.O. Box 626
Winchester, KY 40391
Phone: 859.745.0220

By: Brian N. Thomas
BRIAN N. THOMAS
CLARK COUNTY ATTORNEY