

**CITY OF LYNDON  
ORDINANCE NO. 3-25-24A  
AN ORDINANCE REVISING ORDINANCE 7-24-23 RELATING TO BUSINESS  
LICENSING AND OCCUPATIONAL TAXATION**

**WHEREAS**, the City hired an occupational tax specialist to assist in the implementation and collection of the City's occupational tax ordinance and corrections have been suggested in the penalty section of the City's ordinance to comply with the maximum interest rate and penalty allowed in KRS 67.790, along with clarifying the compliance dates for the year of enactment of the ordinance,

**AND WHEREAS**, the City Council finds that it is in the best interest of the city that the penalty section be amended to comply with the applicable section of Kentucky Revised Statutes, and to clarify to employers when their withholding obligations would begin,

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LYNDON, KENTUCKY:**

**SECTION 1:** The City of Lyndon does hereby adopt an amended Section 110.99 of its codified ordinances as follows:

**110.99 PENALTY.**

(A) Whoever violates any of the provisions of Chapter 110, shall be subject to the following penalties:

- (1) All business ~~or occupational~~ license fees which remain unpaid after they become due shall bear interest at the rate of 1.5% per month (or part thereof). Any person who fails to pay the business ~~or occupational~~ license fees when it shall become due, shall also be charged a penalty of 10% of the amount of the unpaid license fees or \$10, whichever shall be greater.
- (2) All occupational license fees which remain unpaid after they become due shall bear interest at the rate of 1% per month (or part thereof). Any person who fails to pay the occupational license fees when it shall become due, shall also be charged a penalty of 5% of the amount of the unpaid license fees for each calendar month (or part thereof). The penalty shall not exceed 25% of the total tax due and shall not be less than \$25.00.
- (2) Any person who shall fail, neglect, or refuse to make any return required by Chapter 110, or any employer who shall fail to withhold the occupational license fee, or to pay to the city those so withheld thereunder, or any person who shall refuse to permit the collector or any agent or employee designated by the collector in writing, to examine books, records, and papers pertaining to information required thereunder, or who shall knowingly make any incomplete, false, or fraudulent return; fail, neglect or refuse to apply for an occupational license fee reporting number as required by Chapter 110, or who shall attempt to do anything

whatsoever to avoid the full disclosure of the amount of earnings in order to avoid the payment of the whole or any part of the license fee, shall become liable to the city for such fees as well as the interest and penalty thereon, and shall in addition, be subject to citation and upon conviction, shall be guilty of a misdemeanor and shall be subject to a fine of not less than \$100 or more than \$500, or imprisonment for not more than 30 days, or to both fine and imprisonment, for each offense. Such criminal penalties shall be in addition to the penalties imposed above.

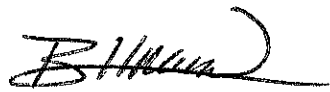
**SECTION 2:** The City of Lyndon does hereby adopt an amended Section 110.13 of its codified ordinances as follows:

**110.13 BUSINESS OR OCCUPATION REQUIRED TO PAY AMOUNT OF TAX.**

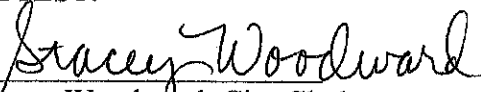
Beginning on the 1<sup>st</sup> day of January, 2024, each person, firm, organization, or corporation owning, operating, conducting, or engaging in any business, occupation, trade, or profession, as defined in Section 110.12, whether operated or conducted separately or in connection with another business, occupation, trade, or profession shall pay the required license fee. The person designated by the city as the license fee collector and administrator is charged with the enforcement of these provisions and shall have all the powers, duties and authority set out in this chapter.

**SECTION 3:** This ordinance shall take effect upon enactment and publication according to law.

First Reading:	<u>March 25, 2024</u>
Second Reading:	<u>April 22, 2024</u>
Passed and Approved:	<u>April 22, 2024</u>

  
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Brent Hagan, Mayor

ATTEST:

  
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Stacey Woodward, City Clerk

In Favor: 7  
Opposed: 0