

ORDINANCE NO. 220.204

AN ORDINANCE AMENDING ORDINANCE NUMBER 220.129 MODIFYING THE OCCUPATIONAL TAX RATE IN SIMPSON COUNTY, KENTUCKY

WHEREAS, THE Simpson County Fiscal Court desires a change to be made to the existing occupational license taxes on persons and business entities conducting businesses, occupations, and professions within Simpson County; and

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Simpson County Fiscal Court that Ordinance number 220.129, Section 3, Paragraph 1 is hereby amended to read as follows:

- (1) EXCEPT as provided in subsection (2) and subsection (3) of this section, every person or business entity engaged in any business for profit and any person or business entity that is required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to Simpson County an occupational license tax for the privilege of engaging in such activities within Simpson County. The occupational license tax shall be measured by 1.0% of all wages and compensation paid or payable to Simpson County for work done or services performed or rendered in Simpson County by every resident and nonresident who is an employee.

IT IS FURTHER ORDAINED that Section 3, Paragraph 3(g) of Ordinance 220.129 is repealed and is hereby removed.

All ordinances or parts of ordinances in conflict herewith, are, to the extent of such conflict, hereby repealed.

May 21, 2019 FIRST READING

June 4, 2019 SECOND READING


AT A MEETING OF THE FISCAL COURT OF THE COUNTY OF SIMPSON, KENTUCKY, HELD ON JUNE 4, 2019, ON MOTION MADE BY MAGISTRATE MYRON THURMAN AND SECONDED BY MAGISTRATE SCOTT POSTON, THE FOREGOING ORDINANCE WAS ADOPTED, AFTER FULL DISCUSSION, BY THE FOLLOWING VOTE:

<u>No</u>	Marty Chandler
<u>Yes</u>	Myron Thurman
<u>Yes</u>	Scott Poston
<u>Yes</u>	Nathaniel Downey
<u>Yes</u>	Mason Barnes



MASON BARNES
SIMPSON COUNTY JUDGE EXECUTIVE

ATTEST:



PAM ROHRS, CLERK
SIMPSON COUNTY FISCAL COURT