

AMENDMENT TO RUSSELLVILLE ORDINANCE 72-1,

AN AMENDMENT TO AN ORDINANCE LEVYING AND IMPOSING LICENSE FEES FOR PRIVILEGE OF ENGAGING IN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE PER CENT (1%) OF THE AMOUNTS EARNED WITHIN THE CITY OF RUSSELLVILLE, KENTUCKY, ON AND AFTER THE SIXTH OF JANUARY, 1972, DEFINING WORDS, PHRASES AND TERMS; PRESCRIBING REGULATIONS AND PROVIDING FOR THE ADMINISTRATION, ENFORCEMENT AND COLLECTION OF SUCH LICENSE FEES; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY ALL THOSE SUBJECT TO SUCH LICENSE TAX; PROVIDING THAT THE LICENSE FEES COLLECTED SHALL BE PAID INTO THE GENERAL FUND OF THE CITY OF RUSSELLVILLE FOR PAYMENT OF GENERAL GOVERNMENTAL EXPENSES AND FOR CAPITAL IMPROVEMENTS AS MAY BE DIRECTED BY THE CITY COUNCIL; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING A SEVERABILITY CLAUSE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RUSSELLVILLE, KENTUCKY:

That Ordinance 72-1, AN ORDINANCE LEVYING AND IMPOSING LICENSE FEES FOR PRIVILEGE OF ENGAGING IN BUSINESSES, OCCUPATIONS, TRADES AND PROFESSIONS IN THE CITY OF RUSSELLVILLE, KENTUCKY, MEASURED BY ONE PER CENT (1%) OF THE AMOUNTS EARNED WITHIN THE CITY OF RUSSELLVILLE, KENTUCKY, ON AND AFTER THE SIXTH OF JANUARY, 1972, DEFINING WORDS, PHRASES AND TERMS; PRESCRIBING REGULATIONS AND PROVIDING FOR THE ADMINISTRATION, ENFORCEMENT AND COLLECTION OF SUCH LICENSE FEES; REQUIRING THE FILING OF RETURNS AND THE GIVING OF INFORMATION BY ALL THOSE SUBJECT TO SUCH LICENSE TAX; PROVIDING THAT THE LICENSE FEES COLLECTED SHALL BE PAID INTO THE GENERAL FUND OF THE CITY OF RUSSELLVILLE FOR PAYMENT OF GENERAL GOVERNMENTAL EXPENSES AND FOR CAPITAL IMPROVEMENTS AS MAY BE DIRECTED BY THE CITY+COUNCIL; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; AND PROVIDING A SEVERABILITY CLAUSE IS AMENDED AS FOLLOWS:

SECTION 11. EQUAL IMPOSITION OF LICENSE TAX, MINIMUM NET PROFIT LICENSE TAX FEE AND REFUND OVER PAYMENT.

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2. Persons, associations, corporations or other business entities involved in any business, occupation, trade,

profession or other business activity within the City subject to the net profit tax hereunder shall on or before January 15, 1972, purchase an occupational license from the office of the Director of Finance for a tax fee of fifteen dollars (\$15.00) for the remainder of the calendar year 1972, and shall on or before the first day of every January thereafter purchase an occupational license from said office for a tax fee of twenty dollars (\$20.00) for the following year. No business subject to the net profit tax hereunder shall operate on or after January 15, 1972, without first purchasing the new occupational license as set out above. The tax fee for said license shall be considered a minimum fee and no part of same will be refunded or credited toward the purchase of an occupational license for another business, but credit for the entire amount paid for said occupational license will be allowed on line three (3) of the Licensee's Annual Net Profit License Fee Return. Clergymen, officers and employees of public agencies shall not be required to purchase an occupational license or pay the minimum fee therefor, unless they are engaged in a business or profession not connected with their church or governmental duties; however, this provision shall not be construed to relieve ministers or public officers and employees of the payment of one per cent (1%) tax on all amounts earned within the City of Russellville.

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is amended to read as follows:

SECTION 11. EQUAL IMPOSITION OF LICENSE TAX, MINIMUM NET PROFIT LICENSE TAX FEE AND REFUND OVER PAYMENT.

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2. Persons, associations, corporations or other business entities involved in any business, occupation, trade, profession or other business activity within the City subject to the net profit tax hereunder shall on or before January 15, 1972, purchase an occupational license from the office of the

Director of Finance for a tax fee of fifteen dollars (\$15.00) for the remainder of the calendar year 1972, and shall on or before the first day of every January thereafter purchase an occupational license from said office for a tax fee of ten dollars (\$10.00) for the following calendar year. No business subject to the net profit tax hereunder shall operate on or after January 15, 1972, without first purchasing the new occupational license as set out above. The tax fee for said license shall be considered a minimum fee and no part of same will be refunded or credited toward the purchase of an occupational license for another business, but credit for the entire amount paid for said occupational license will be allowed on line three (3) of the Licensee's Annual Net Profit License Fee Return. Clergymen, officers and employees of public agencies shall not be required to purchase an occupational license or pay the minimum fee therefor, unless they are engaged in a business or profession not connected with their church or governmental duties; however, this provision shall not be construed to relieve ministers or public officers and employees of the payment of one per cent (1%) tax on all amounts earned within the City of Russellville.

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Approved and adopted by roll call vote on this 3rd day of October, 1973.

Billy R Sawyer  
Mayor

W. E. B. B. B.  
City Clerk