

ORDINANCE
LEVYING OCCUPATIONAL TAXES FOR THE
CITY OF LIVERMORE, KENTUCKY

ORDINANCE NO. 4-87-A1

BE IT ORDAINED BY The CITY COUNCIL of the CITY OF LIVERMORE, MCLEAN COUNTY, KENTUCKY, AS FOLLOWS, TO WITH:

SECTION ONE: That Ordinance No. 4-87-A1, an ordinance levying occupational taxes for the City of Livermore, Kentucky is hereby amended to read as follows:

That there be, and there is hereby levied an occupational tax or license tax for revenues for the general expenses of said city for the year 2016 (~~for the year 1987~~) effective and for each year thereafter, upon the following occupations.

On all persons or firms engaged in merchandising in the city, except persons or firms having a principal business situs outside of the State of Kentucky, or offering for sale any of the hereinafter named lines or departments of merchandise, whether said lines be carried separately or in connection with other lines mentioned, regardless of the name in which they are sold or offered for sale, the following occupational tax or licenses shall be paid, viz.

<u>EACH YEAR</u>	<u>PER YEAR</u>
Antique Dealers	(12.00) 25.00
Arts & Crafts	25.00
<u>Arts and Craft Supplies (paints, brushes, paper, etc.) Sales</u>	<u>30.00</u>
Auctioneer	120.00
Automobile Accessories (<u>parts, tires, etc</u>)	30.00
<u>Auto Body-Shop and Painting Service</u>	(50.00) 96.00
Auto Cleaning Service	25.00
<u>Auto Paint, Motor Oil, Accessories Sales</u>	<u>30.00</u>
Auto <u>and Diesel Mechanic Service</u> and Repairs	(36.00) 56.00
Auto Sales, New and/or Used	120.00
<u>Auto Small Engine Sales and Repairs</u>	<u>46.00</u>
<u>Babysitter (care for more than 2 children from different families)</u>	<u>25.00</u>
Bait and Tackle Shop, <u>Sales</u>	30.00
Barber Shops, Beauty Shops <u>and Salons</u>	24.00

Billboard Signs (Installation, Repairs, etc) <u>\$25.00 per side</u>	25.00
Billiard or Pool Tables—First Table	30.00
Each Additional Table	12.00
<u>Boat and Other Watercraft Rentals</u>	<u>46.00</u>
<u>Boat, Watercraft and Equipment Sales</u>	<u>96.00</u>
Boots and Shoes, sale	12.00
Bottled Gas, <u>Sales (propane, acetylene or oxygen)</u>	18.00
Building Lumber <u>and Supplies, Sales</u>	36.00
Building Paper, <u>Metal</u> and Roofing, Sales	18.00
<u>Catering, Custom Cooking</u>	(24.00) <u>25.00</u>
<u>Carpet and Rug (only) Installation</u>	<u>60.00</u>
<u>Carpet and Rug Cleaning Service</u>	<u>25.00</u>
<u>Carpet and Rug Cleaning Equipment Rental</u>	<u>18.00</u>
<u>Carpet and Rug, Sales</u>	<u>90.00</u>
Certified Public Accountant	60.00
Chiropractor	90.00
Cigarettes, Cigars, Tobacco (\$6.00 each)	18.00
<u>E-cigarettes, paraphernalia, pipes, papers, lighters (\$6.00 each)</u>	<u>30.00</u>
Cleaning or Laundry (each) Pickup	18.00
<u>Cleaning or Laundry Services</u>	<u>25.00</u>
Coin <u>Operated</u> Car Wash	30.00
Computer Repair	36.00
Computer Sales and Programming	42.00
Contractors	
Contractor 1—Under \$5,000	60.00
Contractor 2—\$5,000 to \$150,000	120.00
Contractor 3—\$150,000 and over	180.00
Other Professional Trades	
Air Conditioning, Heating Installation and Supplies	\$ 96.00
AC, Heating and Plumbing Combo	126.00
<u>Carpentry Service and Supplies</u>	<u>96.00</u>
Electrical Service, Repairs and <u>Supplies</u>	96.00

Plumbing <u>Service and Supplies</u> Shop	(42.00) <u>96.00</u>
Dances	50.00
Daycare (supervision, recreational or medical care for children or adults)	25.00
Dentist	90.00
<u>Dirt, Sand and Gravel, Sales</u>	<u>25.00</u>
Doctor (M.D. or P.A.)	90.00
Drug/Rx Dispensing (<u>Pharmacist</u>)	90.00
Drug Sundries, Non-prescription Drugs	18.00
Dry Goods, Shoes and Clothing	24.00
Electric Supplies, Sales	(15.00) <u>30.00</u>
Electric <u>Jukebox</u> or Music Boxes, Pinball Machines (each)	10.00
<u>Electronic Video Games/Machines</u> (each)	10.00
Exercise/Physical Fitness Studio	25.00
Fabric Shop and Related Accessories	24.00
Farm Implement and Lawn Mower Sales, New and/or Used and Repairs	120.00
Fertilizer, Bulk	60.00
Fertilizer, Packaged	6.00
<u>Fireworks Sales</u>	<u>50.00</u>
Flea Market	25.00
<u>Floor Striping, Waxing and Cleaning Service</u>	<u>25.00</u>
(Flower & and Gift Shop) changed to Florist Shop	(25.00)
Flowers & <u>and</u> Plants (Artificial or Fresh) Dealer	15.00
<u>Florist Shop (gifts, fresh and artificial flowers, plants, sand, mulch, etc.), Sales</u>	<u>40.00</u>
Funeral Home	120.00
Furniture, Bedding, Rugs and Carpet, sale	42.00
Furniture and Cabinets Custom <u>built, designed and repairs</u>	<u>96.00</u>
Furniture, Upholstering and Repairing	(18.00) <u>25.00</u>
Garbage or Trash Pickup	(18.00) <u>25.00</u>
Gas <u>and Diesel Station</u> , each dispenser	12.00
Gas or Electric Major Appliances, sales	42.00
Grist and Feed Mill	60.00
Groceries, <u>Sales</u>	42.00

<u>Handyman Maintenance and Repairs</u>	25.00
Hardware, <u>Sales</u>	42.00
<u>Home Business Service and Sales (work from home)</u>	25.00
<u>Hunting/Sports Equipment and Clothing (sales)</u>	56.00
Ice Sales	9.00
Income Tax Preparation (<u>year-round</u>)	25.00
One-half (1/2) year	12.50
Insurance Agency	72.00
Insurance Agent	18.00
Jewelry and Miscellaneous Gift, sales	12.00
Jewelry Repair Shop	25.00
Junk Dealer, <u>sales</u>	(12.00) 25.00
Land Surveyor	30.00
<u>Landscaping (laying/planting-sod, trees, bushes, etc)</u>	50.00
<u>Lawn Service (break gardens, move dirt, ditching, mowing, etc.)</u>	25.00
<u>Lawn Supplies, Sales (mulch, bedding plants, potting soil, etc.)</u>	25.00
Lawyer (<u>each member of the firm</u>)	90.00
Livestock Feed	12.00
Locker Plant <u>Storage, Service and Sales (Slaughterhouse)</u>	42.00
<u>Locksmith Service and Repair</u>	30.00
Manufacturing \$1.00 per \$1000 Capital Stock, Minimum	210.00
<u>Miscellaneous Business Type – if category not found.</u>	25.00
Mobile Home Sales, new and used	120.00
Monument Sales	25.00
Motorcycle Sales (new or used) and Repair	25.00
<u>Natural Gas Delivery and Wholesale Sales</u>	60.00
Oil, <u>Diesel</u> and (Gas) <u>Gasoline Sales</u> , Wholesale & Retail	60.00
Optometrist (<u>healthcare profession with the eyes</u>)	60.00
Osteopath (<u>drug-free non-invasive manual medicine</u>)	60.00
Paints and Oil Sales	30.00
Pastry/Bakery Shop	30.00
Painter Service (<u>house, renovating, etc.</u>)	(20.00) 56.00

<u>Pawn Shop</u>	60.00
Pest Exterminating Service	30.00
<u>Pet Grooming and Health Services</u>	<u>25.00</u>
Photo Gallery (<u>photography</u>)	30.00
Plumbing Supplies, <u>Sales</u>	30.00
<u>Prepared Food Sales and Delivery (packaged meats/dry goods/frozen/etc)</u>	<u>25.00</u>
<u>Pre-school/Education/Training</u>	<u>25.00</u>
Produce, <u>Sales (fresh produce, farmers market, etc) per stand</u>	15.00
<u>Propane Gas Sales (bottle refills, tank exchanges, grill, etc)</u>	<u>20.00</u>
<u>Propane Gas Sales, Wholesale</u>	<u>60.00</u>
Ready to Wear Clothing & Accessories	24.00 <u>25.00</u>
Real Estate, Agent or Developer	60.00
Recreation Center	(20.00) <u>25.00</u>
Refinishing Brass and Silver Shop	46.00
<u>Rental Property (Commercial or Residential):</u>	
A) <u>1-10 Units</u>	<u>75.00</u>
B) <u>11-20 Units</u>	<u>150.00</u>
C) <u>21 Units or More</u>	<u>225.00</u>
Restaurants (<u>sit-down and carry-out</u>)	(24.00) <u>25.00</u>
Sandwich Sales (<u>pre-packaged pizza, subs, etc.</u>) each	6.00
<u>Sanitation Cleanup Services (infectious, blood borne pathogens, flood, etc.)</u>	<u>60.00</u>
Scales, public, 400 lbs. up (feed mill)	9.00
Second Hand Store	30.00
Security System Service, Installation, Parts and Repairs	25.00
Sheet Metal Shop	96.00
Shoe <u>and Accessory</u> Repair Shop	(18.00) <u>25.00</u>
Soft Drinks, Bottled or Fountain	9.00
Solicitor, Vendor or Collector	(24.00) <u>25.00</u>
Vendor Sales (<u>door-to-door, prepackaged food sales, etc</u>)	<u>25.00</u>
Vendor (<u>Avon, Mary Kay, Tupperware, 31, etc.</u>), Catalog/Home Sales	<u>25.00</u>
<u>Tanning Beds, first \$25.00 (each additional \$5.00)</u>	(5.00) <u>25.00</u>
Television <u>and</u> Radio Repair Shop and Supplies	36.00

Television, Radio and Electronic Sales	42.00
Trailer Court, <u>First Trailer</u> (two (2))	30.00
Each additional trailer	(6.00) <u>10.00</u>
Tree Service	25.00
Truck Dispatcher or Truck Line Agent	42.00
Unloading or Distribution Auto Tires and Accessories, Meats, Groceries, Hardware, Fruits and Vegetables, Dry Goods or any other items not listed	(18.00)
Veterinarian	(42.00) 90.00
Video or Movie Rentals	35.00
Warehouse <u>Mini Storage</u> (per unit)	5.00
Welding and <u>Machine Shop</u>	(35.00) <u>60.00</u>
<u>Wrestling (shows, gate admission, concession)</u>	<u>120.00</u>

NOTE: A commercial business may purchase a flat rate license for \$210.00

or may itemize as per list above. All types of games excluded.

210.00

<u>EACH DAY PER ITEM</u>	<u>PER DAY</u>
<u>Amusement Rides and Concessions (fair, festival rides, games, etc.)</u>	<u>50.00</u>
Auctioneer	30.00
Children & <u>and Kiddie Rides (pony, etc.) each</u>	(5.00) <u>6.00</u>
Circus or Menagerie (<u>safari park, farm park, petting zoo, etc.</u>)	42.00
<u>Flea Market, Sales (holiday merchandise, etc)</u>	<u>18.00</u>
Livestock, sale by auction or private	24.00
Lunch stand <u>or food booth (BBQ cookouts, etc.)</u>	18.00
Miscellaneous, Shows – (<u>beauty pageants, wrestling, etc.</u>)	25.00
Peddler	18.00
Picture maker or solicitor	18.00
Side Show – each	18.00
Sponsor of Dance, each	(6.00) <u>10.00</u>
Transient Salesman, Auction	30.00

<u>EACH</u>	<u>OTHER</u>
Permit to drill for oil and gas, each well, driller to meet requirements of State Fire Marshall's Office and Zoning Ordinance. <u>Per Well</u>	\$ 250.00
Oil Storage Tanks, each tank, all regulations of State Marshall's Office to be met. <u>Per tank, per year</u>	25.00

It is further ORDAINED that all persons who expect to engage in business or occupations named in the above schedule must make application on printed blanks supplied by the City.

Every licensed business shall keep posted in a prominent place upon the licensed premises, the license certificate. Other licensees shall carry their license certificates with them at all times while conducting business in the City and shall produce said license for review whenever requested by an officer of the City.

Any person who engages in any trade, occupation, or profession herein listed, (~~or operates a motor vehicle on the Livermore public streets,~~) without first procuring the applicable license shall be deemed guilty of a Class A misdemeanor and upon conviction shall be fined a sum not less than ~~(\$5.00)~~ \$50.00 nor more than ~~(\$50.00)~~ \$500.00 to which may be added the tax herein imposed.

All license fees or taxes which are not paid within 30 days from the date they become due and payable (July 1 of each year except for one day licenses) shall be assessed a penalty of 10% of the fee or tax required for that particular business, occupation, or profession, which penalty, together with the regular fee or tax, shall be paid before the license is issued.

Each retail store owner or operator in the city shall furnish the city clerk a list of the names and addresses of the companies with which they do business who sell product or provide a service. The list shall be furnished each year before May 1st.

The said license is not transferable and is good only for the time specified there in and the unused portion of any license shall be surrendered to the City Clerk without refund.

~~(All vehicle licenses shall be displayed in a prominent place on said vehicle not later than fifteen (15) days after July 1, 1987, and on the same date annually thereafter. Said license shall be issue with a receipt showing the license number.)~~

Applicants for new trade or occupation licenses will be charged the full amount of the tax if they are purchased during the first quarter of the year after July 1 ~~(, 1987)~~ of any year;

three-fourths (3/4) if purchased in the second quarter; one-half (1/2) if purchased in the third quarter; and one-fourth (1/4) if purchased in the last quarter of the year after the said July 1 (~~1987~~) due date. The same schedule shall apply for all subsequent years.

The City Marshall or duly appointed tax collector for said City shall have the same power to collect said taxes, together with penalties thereon, as sheriffs have to collect the county and state revenue, and may distrain for the collection of said taxes and penalties at any time after it is due, and in the manner of sheriffs in collection of state revenue.

It shall be the duty of the Marshall of the City of Livermore, Kentucky, to enforce the provisions of this LICENSE ORDINANCE and the failure or neglect on the part of the Marshall to enforce the provisions of this ordinance shall be grounds for dismissal.

City sponsored events are exempt from Occupational Taxes.

This ORDINANCE is to be in effect on and after its passage and publication according to law. All ordinances or portions thereof in conflict herewith are hereby repealed.

Motion to record was made by David Edmonds, seconded by Sharon Nell Boyken, at a regular City Council meeting on January 14, 2016.

Motion for passage was made by Thomas Kassinger, seconded by David Edmonds, at a regular City Council meeting on March 10, 2016, with 5 members present and 5 members voting for the passage of this ORDINANCE.

ATTEST:

Dennis Revlett, Mayor

Deanna Edmonds, City Clerk