

Powell County, Kentucky

Ordinance No. 2023-02

An Ordinance Relating to the Imposition of a License Fee for Engaging in Business in Powell County; Requiring for the Payment of said Fees; and the Imposition of Penalties for Violation of the Provisions of this Ordinance

WHEREAS, Powell County has decided to implement regulations regarding license fees for engaging in business in Powell County and related matters; and

WHEREAS, Powell County believes the issuance of business licenses to be in the best interests of Powell County and the residents thereof; and

WHEREAS, Powell County desires to provide for the general welfare and well-being of the residents of Powell County;

NOW BE IT ORDAINED BY THE POWELL COUNTY FISCAL COUNTY, KENTUCKY AS FOLLOWS:

Section 1. Imposition of License Fee and on Whom Imposed.

There is hereby levied and imposed a license fee upon all persons, firms, corporations, limited partnerships, partnerships or other legal entities, (except an "employee" - as defined herein), engaged in any occupation, trade, or profession in Powell County, Kentucky, for the privilege of engaging in such occupation, trade, or profession inside Powell County, Kentucky. For the purposes of this Ordinance the term "person" shall hereafter mean "any person, firm, corporation, limited partnership, partnership or other legal entity which is engaged in or which conducts business or sells or offers for sale any article of goods, wares or merchandise or provides or offers to provide services for gain or profit, within Powell County, Kentucky".

It shall be unlawful for any person or legal entity, (except an employee, as defined herein), regardless of whether or not such person or legal entity maintains a place of business within the corporate limits of Powell County, to engage in any

business, occupation, trade or profession, or to sell, or offer for sale, any article of goods, wares or merchandise or to provide or offer to provide any service for gain or profit, within the corporate limits of the Powell County, Kentucky without first having obtained and secured a business license from Powell County and paid the required license fee as set forth herein. The particular fee for each type of business is set forth in Section 7 of this Ordinance.

Those license fees set forth in this ordinance which are based on the number of employees of a particular business shall require a sworn statement from the person or legal entity denoting the number of employees, (both full-time and part time), at such time as application is made to Powell County for a business license. When the license fee is different based upon the number of employees, both full time and part-time employees, working on average in excess of 20 hours per week shall be counted in determining the total number of employees that business has.

Section 2. Ordinance Not Applicable to Employees.

The license fee imposed by this Ordinance shall not apply to any undertaking of any person who, with respect to said undertaking, is an "employee" which term, for the purposes of this Ordinance, shall mean and include every natural person employed by another person or entity in such capacity that such employing entity is required by the United States to withhold federal income taxes or FICA taxes from the wages or other compensation of such person.

Section 3. Application for License.

Each person or legal entity desiring to obtain a county business license in order to conduct business within Powell County shall file an application for a business license certificate to Powell County, at the Powell County Judge Executive's Office. The applicant shall pay the County the required license fee, (as described and set forth herein), and obtain the signature of the Powell County Tax Administrator upon the certificate of license, which said certificate shall serve as

evidence of the fact that the license fee has been duly paid. The license certificate shall be void and of no effect without said signature.

No license shall be granted to any applicant if said applicant owns the premises at which the business is to be located and those premises have delinquent county property taxes. No license shall be granted for any business operation which has delinquent payroll taxes until such taxes are paid. No license shall be granted to any applicant who has delinquent property taxes or delinquent payroll taxes for another business location inside city limits.

No license shall be issued unless the premises to be licensed conform to all applicable nuisance provisions of Powell County.

Section 4. Payment of License Fee.

Each person or legal entity engaged in business inside Powell County shall pay on July 1st and no later than July 15th of each year a license fee based on that attached schedule for the privilege of engaging in business inside Powell County, Kentucky. Payment shall be made to the Powell County Tax Administrator at the Powell County Judge Executive's Office during regular business hours on July 1st of each year. The term of said license shall be from July 1st of each year until June 30th of the following year. Failure to pay said license fee or fees shall result in penalties and interest pursuant to Section 8 of this Ordinance, as well as the imposition of criminal penalties pursuant to Section 9 of this Ordinance.

Section 5. Temporary or Pro-rated License fee.

No license shall be issued for less than a full year, except in the case of a business, occupation, trade or profession as to which specific provision is made for licensing by the day or week. The license fee for any new business shall be pro-rated on a monthly basis with the month of commencement counted as a full month.

Section 6. Duties of the Tax Administrator.

It shall be the duty of the Powell County Tax Administrator to collect and receive all license fees imposed by this ordinance and to keep records showing the amounts received from each employer or employee.

Section 7. License Fee Amounts.

The annual license fee amounts for various businesses are as follows:

Advertising Agency	\$	175.00
Agents, etc. not specified	\$	200.00
Auctioneer	\$	125.00
Auction House	\$	125.00
Automobile, dealer/sales, service new	\$	375.00
Automobile, repair/service, body and mechanical	\$	175.00
Automobile, parts, supplies, retail, wholesale		
1-5 Employees (at least 20 hours)	\$	200.00
Over 5 Employees (at least 20 hours)	\$	375.00
Automobile, buying, selling, used	\$	250.00
Automobile, wash, manual and automatic	\$	175.00
Bakery	\$	100.00
Beauty Shop/Parlor or Barber Shop		
First Chair	\$	100.00
Each chair after	\$	25.00
Billiard/Pool Room, Arcade	\$	120.00
Broadcasting Studio, Television/Radio	\$	250.00
Bicycles Sales/Service	\$	150.00
Bookstore, Cards, Gifts	\$	200.00
Bait Shop	\$	50.00
Cabinet/Furniture Shop, Repair/Handmade	\$	150.00
Carnival and/or Circus, per week or fraction of	\$	600.00
Cellular/Communications, sales and/or Service	\$	275.00
Childcare		
In personal residence (1-6 children)	\$	100.00
day-care center (more than 6 children)	\$	225.00
Contractor, general, construction	\$	275.00
Craft and Antique Mall, Booth Rentals, per Booth, (Max 100 Booths=\$1,000.00	\$	10.00
Credit Collection, Bookkeeping	\$	175.00
Carpet/Floor Cleaning		

Concrete/Pavement Contractors	\$	150.00
Camper Sales	\$	175.00
Dance, Gymnastics Instruction	\$	150.00
Drilling	\$	100.00
Dry Cleaning, Clothing, Service	\$	250.00
Drive-In Theatre	\$	150.00
Electronics/Computer Repair	\$	75.00
Engine/Small machinery repair, Tool Sharpening/repair	\$	200.00
Excavating	\$	125.00
Exterminator, Pest Control	\$	200.00
Farm/Garden Supply	\$	200.00
Fitness Center	\$	250.00
Florist	\$	125.00
Funeral Homes	\$	120.00
Furniture Sales	\$	375.00
Fireworks	\$	300.00
Gas, Bottled, Delivery	\$25.00 per month	
Gas and Fuel Station	\$	275.00
Fuel only		
with Deli (hot food sales), add	\$	250.00
With grocery, add	\$	50.00
With car repair services add	\$	50.00
	\$	25.00
Gas and Fuel Wholesale, delivery	\$	300.00
Gift, Novelty, and Antique Shop	\$	150.00
Grocery		
1-5 Employees 6-10	\$	225.00
Employees 11-15	\$	350.00
Employees 16-20	\$	450.00
Employees each	\$	575.00
Employees 20	\$	15.00
Hardware, home and building supply store	\$	300.00
Insurance Adjuster	\$	150.00
Insurance Agency	\$	250.00
Ice Cream, Frozen Food Sales	\$	150.00
Internet Distributor	\$	250.00
Janitorial Service, Cleaning, Housekeeping	\$	125.00
Jewelry Sales and Repair	\$	200.00
Laundromat	\$	175.00
Loan, Credit Unions, Other than Bank	\$	225.00
Lumber Sales, Mill, Treatment		
1-10 Employees	\$	325.00

11-25 Employees	\$	500.00
Each over 25	\$	15.00
Locksmith, Key/Lock Repair	\$	125.00
Lawn Care, Landscaping	\$	150.00
Machine Shop, Metal Cutting/Milling	\$	300.00
Machine Vending	\$	75.00
Manufacture, general		
1-10 Employees	\$	300.00
11-25 Employees	\$	450.00
26-40 Employees	\$	600.00
41-75 Employees	\$	750.00
76-120 Employees	\$	900.00
Over 120 Employees	\$	1,100.00
Medical Clinic, Outpatient	\$	325.00
Mercantile Business, General, Not Specified		
Less than 5 Employees	\$	275.00
5-9 Employees Over 10	\$	350.00
Employees	\$	425.00
Monument Sales, Service	\$	125.00
Motel		
1-10 Rooms	\$	150.00
11-20 Rooms	\$	225.00
21-40 Rooms	\$	300.00
41-60 Rooms	\$	375.00
Over 60 Rooms	\$	475.00
Motion Picture, Theatre	\$	300.00
Music Video, Sales, Rental	\$	500.00
Massage Therapist	\$	100.00
Each additional chair or stations	\$	25.00
Mobile Home Park, (Rented by the lot)		
Per lot	\$	10.00
Newspaper	\$	125.00
Nursing Center, Rehabilitation	\$	300.00
Office Supply, Equipment, Sales	\$	200.00
Paint/Wallpaper	\$	225.00
Parking Lots/Garages	\$	150.00
Pawn Broker	\$	200.00
Peddlers, door to door, sidewalk per year	\$	100.00
Per day	\$	25.00
Pharmacy	\$	300.00
Photograph, storefront sales	\$	175.00

Security Systems, sales/service	\$	200.00
Shipping/Receiving Commercial Hub	\$	350.00
Shipping/Receiving Supplies, Sales/Service	\$	150.00
Tanning Salons	\$	125.00
Taxi Service, Each Cab	\$	50.00
Thrift Shop - Used Clothing, Furniture, and Goods	\$	150.00
NOT YARD SALE		
Tobacco, Discount Sales	\$	150.00
Towing Service, Not with any other business	\$	75.00
Trailer/Mobile Home Sales, Service	\$	300.00
Trucking, heavy transport	\$	250.00
Tax Preparation Service	\$	250.00
Tree Trimming/Removal	\$	175.00
Utilities, Gas, Electric, Phone, Cable	\$	275.00
Vendor	\$	150.00
Water Hauling	\$	50.00
Yard Sales of 4 or more a year	\$	10.00

license fee is hereby imposed with respect to any license issued on an annual basis not purchased within thirty days after it becomes due and payable, and an additional ten percent penalty is hereby imposed for each additional calendar month of delinquency.

The fees for all licenses issued pursuant to this ordinance on anything other than an annual basis shall be due and payable before the commencement of the business or undertaking. A penalty of ten dollars per day, in addition to the applicable license fee, is hereby imposed with respect to any such business or undertaking on anything other than an annual basis commenced without an appropriate license.

. The license fees imposed by this Ordinance, together with all applicable penalties, imposed by this section, shall be paid in full before the issuance of any license and shall be paid irrespective of any fines and/or court costs paid for a violation of Section 9 below.

Section 8. Penalties.

(A) The fees for all licenses issued on an annual basis shall be due and payable on the first day of August of each year or upon commencement of the conduct of any business or profession. A penalty of ten percent, (10%), of the applicable license fee is hereby imposed with respect to any license issued on an annual basis not purchased within thirty days after it becomes due and payable, and an additional ten percent penalty is hereby imposed for each additional calendar month of delinquency.

The fees for all licenses issued pursuant to this ordinance on anything other than an annual basis shall be due and payable before the commencement of the business or undertaking. A penalty of ten dollars per day, in addition to the applicable license fee, is hereby imposed with respect to any such business or undertaking on anything other than an annual basis commenced without an appropriate license.

The license fees imposed by this Ordinance, together with all applicable penalties, imposed by this section, shall be paid in full before the issuance of any license and shall be paid irrespective of any fines and/or court costs paid for a violation of Section 9 below.

Section 9. Criminal Penalties

Except as otherwise specifically provided herein, any person or legal entity violating the provisions of this chapter shall, upon conviction, and in addition to the payment of all penalties and license fee amounts described above, be fined not less than ten dollars nor more than one hundred dollars for each offense; and each day said person or legal entity continues such violation shall constitute a separate

offense.

Section 10. Enforcement by County Attorney Civil Penalty

The County Attorney may enforce the provisions of this Ordinance by civil action for injunctive relief in the Powell Circuit Court. In such action to obtain said injunction, it shall be sufficient to allege and prove that a violation has occurred and is shall not be necessary to allege or prove that any person has been damaged or sustained any loss as a result of any violation.

When these provisions are successfully enforced by the Powell County and the County Attorney through civil action, Powell County may ask for the Court may assess a civil penalty for the benefit of the County, not to exceed the sum of two thousand dollars, (\$2,000.00), as well as all court costs and service fees incurred by Powell County in enforcing the provisions of this Ordinance.

Section 11. Waiver and Appeal Procedures.

Questions regarding the interpretation of this ordinance or the mandates required herein may be presented to the Powell County Fiscal Court at any regularly scheduled meeting. The Fiscal Court reserves the right in isolated incidences to waive the payment of business license or to reduce the amount being paid for good cause shown. In the event of the waiver or reduction of any license fee amount, the matter shall be voted on by the council and the reasons for the waiver or reduction shall be clearly stated in the minutes of the meeting, which shall all be public record.

In the event an application for a license under this Ordinance is denied or in the event a license is suspended or revoked, the applicant or licensee shall have the right to appeal the decision to the Powell County Fiscal Court. The written notice of appeal to the Powell County Fiscal Court shall be filed with the Powell County Judge Executive's Office within 15 days of denial, suspension, or

revocation of license. The application or licensee may have witnesses testify on their behalf and may be presented at the hearing before the Fiscal Court by an attorney of their choosing if they so desire. The Fiscal Court shall hear and make a determination in regard to the appeal within 20 days of the filing of the appeal. The determination shall be in writing and shall set forth the factual basis for the decision of the Fiscal Court. The decision of the Fiscal Court shall be final and conclusive.

Section 12. Use of License Fees.

All money derived by Powell County under the provisions of this ordinance shall be paid to the Powell County Tax Administrator and shall be placed to the credit of the General Fund of Powell County to be used according to law.

Section 13. Prohibitions.

This ordinance shall not be applicable to any business which is exempted from the payment of a license fee by Kentucky Revised Statutes or this state's constitution.

Section 14. Severability.

The provisions of this ordinance are severable. If any provision, section, paragraph, sentence or part thereof, or the application thereof to any employer or licensees or class of persons shall be held unconstitutional or invalid, such decision shall not affect or impair the remainder of the ordinance, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence, and part thereof, separately and independently of each other.

Section 15. Repeal of Conflicting Ordinances.


All ordinances, resolutions or regulations or parts of ordinances, resolutions or regulations of Powell County in conflict with the contents of this ordinance are, to the extent of such conflict, hereby repealed by the enactment of this Ordinance. Nothing in this ordinance shall in any way affect the assessment and collection of

franchise fees by Powell County. Nothing in this Ordinance shall in any way affect the assessment and collection of the occupational license fee, (commonly referred to as the payroll tax), paid by employees to Powell County.

Section 16. Effective Date.

This ordinance shall become effective upon being duly passed by the Powell County Fiscal Court, signed by the County Judge Executive and advertised according to law.

Enacted this the 11th day of April, 2023.


EDDIE BARNES,
Powell County Judge Executive

ATTEST:


Connie Crabtree,
Fiscal Court Clerk

First Reading: March 14th, 2023

Second Reading: April 11th, 2023

Signed by Judge Executive: 

Published: April 28th, 2023

Prepared by:


Robert G. King
Powell County Attorney

POWELL FISCAL COURT
ORDINANCE NO: 2023-02

AN ORDINANCE RELATING TO THE IMPOSITION OF A LICENSE FEE FOR ENGAGING IN BUSINESS IN POWELL COUNTY; REQUIRING THE PAYMENT OF SAID FEES AND THE IMPOSITION OF PENALTIES FOR VIOLATION OF THE PROVISIONS OF THIS ORDINANCE.

SUMMARY

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SECTION 15- Repeal of Conflicting Ordinances.

SECTION 16- Effective Date.

Summary prepared by: Robert G. King, Powell County Attorney.

The full text of the above ordinance is available for inspection in the office of the Powell County Judge-Executive, Powell County Courthouse, Stanton, Kentucky, 40380.