

ORDINANCE NO. 2013-1

**AN ORDINANCE AMENDING THE PRIOR
ORDINANCE OF THE ANDERSON COUNTY FISCAL
COURT RELATING TO THE IMPOSITION OF
LICENSE FEES FOR THE PRIVILEGE OF
ENGAGING IN A BUSINESS OR PROFESSION
WITHIN ANDERSON COUNTY, KENTUCKY**

WHEREAS, pursuant to Ordinance No. 2011-2, the Anderson County Fiscal passed an Amended Ordinance Relating to the Imposition of License Fees for the Privilege of Engaging in a Business or Profession Within Anderson County, Kentucky and said Ordinance is recorded in the Office of the Clerk of Anderson County, and;

WHEREAS, the Anderson County Fiscal Court has determined that it is necessary and in the best interest of the citizens of Anderson County to modify certain provisions of said Ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE ANDERSON COUNTY FISCAL COURT, COMMONWEALTH OF KENTUCKY, as follows:

That the following modifications shall be made and the Ordinance shall read as follows:

SECTION 1. PURPOSE

The Purpose of this Ordinance shall be to generate revenues to be used for the general purpose revenue fund of Anderson County in Order to provide services to its citizens as deemed necessary by the Fiscal Court.

SECTION 2. BUSINESS LICENSE FEES IMPOSED ON THOSE ENGAGED IN THE INSURANCE BUSINESS

A. There is hereby imposed on each insurance company a business license fee for the privilege of engaging in the business of insurance within Anderson County, Kentucky (including all incorporated areas) effective July 1, 1987 and on a yearly basis thereafter.

B. The business license fee imposed upon each insurance company which issues life insurance policies on the lives of person residing within Anderson County Kentucky shall be 4% of the first year's premiums actually collected within each calendar quarter by reason of the issuance of such policies.

C. The business license fee imposed upon each company which issues any insurance policy which is not a life insurance policy shall be 4% of the premiums actually collected within each calendar quarter by reason of the issuance of such policies on risks located within Anderson County, Kentucky on those classes of business which such company is authorized to transact, less all premiums returned to policyholders; however, any license fee imposed upon premium receipts shall not include premiums received for insuring employers against liability for personal injuries to their employees, or death caused thereby, under the provisions of the workers' compensation act and shall not include premiums received on policies of group health insurance provided for state employees under KRS 18A.225(2).

D. All business license fees imposed by this Section shall be due no later than thirty (30) days after the end of the each calendar quarter. License fees which are not paid on or before the due date shall bear interest at the rate as defined in KRS 131.010(6).

E. Every insurance company subject to the license fees imposed by this Section shall annually, by March 31, furnish the Anderson County Clerk with a written breakdown of all collections in the preceding calendar year for the following categories of insurance: (a) casualty; (b) automobile; (c) inland marine; (d) fire and allied perils; (e) health; and (f) life.

F. The Anderson County Clerk is hereby directed to transmit a copy of this Ordinance, and any amendment thereto, to the Commissioner of Insurance, Commonwealth of Kentucky.

SECTION 3 - Business License Fees Imposed on Those Engaged in Any Business.

A. There is hereby imposed on all persons, partnerships and corporations, other than those mentioned in sections 1 and 2, which are engaging in a trade or business within Anderson County a business license fee, the amount of which shall be based upon the number of persons employed thereby as follows:

1 employee	\$50.00
2 to 5 employees	\$100.00
6 to 25 employees	\$150.00
26 to 100 employees	\$200.00
101 employees or more	\$300.00

B. For the purpose of this Section, the sole owner or proprietor of a business shall be considered an employee. Farmers and farm laborers shall not be considered employees for the purpose of this section.

SECTION 4 - Application and Administration.

A. Every person, firm or corporation required to purchase a license under Section 3 of this Ordinance shall submit an application for such license to the Anderson

County Sheriff. The application shall be a written statement upon forms provided by the **Anderson County Sheriff**, and shall be in affidavit form, to be sworn by the applicant before a notary public. The application shall require the disclosure of all information necessary for compliance with the provisions of this ordinance, and of any other information which the **Anderson County Sheriff** shall find to be reasonably necessary to the fair administration of this ordinance.

a. The business license fee imposed under Section 3 hereof shall be due and payable to the **Anderson County Sheriff** on July 1st, 2013 for the following year and due on or before July 1st each year thereafter.

b. The business license fee imposed under Section 3 may be prorated upon application and issuance of a new license.

c. The **Anderson County Sheriff** is hereby authorized to retain in his budget **30%** of any sums collected by him pursuant to the provisions of Section 3 of this ordinance, in order to offset the cost of administration thereof.

d. Postage costs necessary for the administration of this Ordinance shall be covered by the Anderson County Fiscal Court.

SECTION 5 – INTERIM BUSINESS LICENSE

Any person, firm or corporation doing business in Anderson County on a one-time basis may be allowed to purchase an Interim Business License as opposed to an annual business license. The license shall be good for seventy-two (72) hours. The cost shall be Fifteen (\$15.00) Dollars and payable to the Anderson County **Sheriff** under the same licensing requirements contained herein. In no instance

may a person, firm or corporation qualify for the issuance of an Interim Business License more than two (2) times per year.

SECTION 6 – APPLICATION

Notwithstanding the foregoing, the provisions of this Ordinance shall not apply to:

- 1) Sales at wholesale to retail merchants by commercial selling agents in the usual course of business.
- 2) Wholesale trade shows or conventions.
- 3) Sales of goods, wares or merchandise by sample catalogue or brochure for future delivery.
- 4) Participants in fairs and convention center activities when the participants' businesses are conducted primarily for amusement or entertainment.
- 5) Any general sale, fair, auction or bazaar sponsored by any religious, educational, public service or charitable organization.
- 6) Garage/Yard sales held on premises devoted to residential use or held in accordance with a recognized state wide tourism event, i.e... 127 yard sales.
- 7) Sales of crafts or items made by hand and sold or offered for sale by the person making such crafts or handmade items.
- 8) Sales of locally grown agricultural products.
- 9) Sales made by a seller at residential premises pursuant to an invitation issued by the owner or legal occupant of such premises.
- 10) Sheriffs, constables or other public or court officers, or any other person or persons acting under the direction or authority of any court, state or federal, selling goods, wares or merchandise in the course of their official duties.

11) Flea market vendors who can demonstrate compliance with KRS 139.550.

SECTION 7 – PENALTIES

Any person, firm or corporation violating any of the provisions of this ordinance by failure to procure proper license herein required shall be deemed guilty of a violation and, upon conviction, thereof, shall be fined in an amount not to exceed \$250.00 for each offense. Each day such violation is committed or permitted to continue shall constitute a separate offense and may be punishable as such.

Failure to procure proper license herein on or before July 1st of each year shall result in **an administrative penalty of a Twenty-Five Dollar (\$25.00) late fee, in addition to any other penalties set out herein.**

SECTION 8 – MISCELLANEOUS PROVISIONS

1) The provisions of this Ordinance are severable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person, license, class or group, be held unconstitutional or invalid for any reason, such holding shall not effect or impair the remainder of this ordinance; it being the legislative intent of the Fiscal Court to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.

2) The provisions of this Ordinance shall become effective immediately upon approval, publication and attestation as required by law.

ANDERSON COUNTY
ORD2 PG651

INTRODUCED, AND GIVEN FIRST READING at a duly convened meeting of the Anderson Fiscal Court, Anderson County, Kentucky, held on the 16th day of April, 2013.

Published in the Anderson News on March, 19, 2013

GIVEN SECOND READING, PASSED ADOPTED, AND APPROVED by the Fiscal Court of Anderson County, Kentucky, upon motion of Forrest Dale, seconded by Magistrate Buddy Sims, at a duly convened meeting held on the 16th day of April, 2013, with yea and nay votes as follows:

David Ruggles	<u>nc</u>
Forrest Dale Stevens	<u>yea</u>
Juretta Wells	<u>yea</u>
Thomas "Buddy" Sims	<u>yea</u>
David Montgomery	<u>yea</u>
Kenny Barnett	<u>yea</u>
John Wayne Conway	<u>yea</u>

GIVEN FINAL PUBLICATION on the 24th day of April, 2013

John Wayne Conway
JOHN WAYNE CONWAY
COUNTY JUDGE/EXECUTIVE

ATTEST:

Jason Denny
Anderson County Clerk

DOCUMENT NO: 192351
RECORDED: April 23, 2013 04:28:08
TOTAL FEES: \$6.00
COUNTY CLERK: JASON DENNY
DEPUTY CLERK: JENNIFER GAY
COUNTY: ANDERSON COUNTY

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