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CITY OF OAK GROVE, KENTUCKY  
ORDINANCE NO. 2023-\_\_\_

SECTION 14

K. Any violation of this ordinance with a penalty not specified in Sections 14(A) – 14(J) above shall be a civil offense and shall be enforced the Oak Grove Code Enforcement Officer and submitted to the Oak Grove Code and Nuisance Board. A citation for a violation shall only be issued 7 days after receiving a notice of violation. Each days continued violation after receiving a citation shall be a separate offense. Nothing contained herein shall prevent the City from taking any other lawful action in the enforcement of this ordinance and the collection of any taxes owed. The fine shall be in accordance the following schedule:

(1) If a citation for a violation of an ordinance is not contested by the person charged with the violation, the penalties set forth in this subsection shall apply:

Violation	1st Offense	2nd Offense	All Others
	\$50.00	\$150.00	\$250.00

(2) If the citation is contested and a hearing before the code enforcement board is required, the following maximum penalties may be imposed at the discretion of the code enforcement board:

Violation	1st Offense	2nd Offense	All Others
	\$100.00	\$300.00	\$500.00

B. The City reserves the right to disclose to the Commissioner of Revenue of the Commonwealth of Kentucky or his or her duly authorized agent all such information and rights to inspect any of the books and records of the City the reciprocal right to obtain information from the files and records of the Kentucky Revenue Cabinet and maintains the privileged character of the information so furnished. Provided, further, that the City may publish statistics based on such information in such a manner as not to reveal data respecting gross receipts or compensation of any person or business entity.

C. In addition, the City is empowered to execute similar reciprocal agreements as described in subsection (2) of this section with any other taxing entity, should there be a need for exchange of information in order to effect diligent enforcement of this ordinance.

#### SECTION THIRTEEN – VENDOR LISTS

Each business shall, no later than sixty (60) days following the enactment of this ordinance provide to the City a comprehensive list of all vendors with whom it conducts business within the City. Thereafter, this list shall be updated when the business furnishes its tax return to the City; as required by Section VI herein.

#### SECTION FOURTEEN - PENALTIES

A. A business entity subject to tax on gross receipts may be subject to a penalty equal to five percent (5%) of the tax due for each calendar month or fraction thereof if the business entity:

(1) Fails to file any return or report on or before the due date prescribed for filing or as extended by the City or

(2) Fails to pay the tax computed on the return or report on or before the due date prescribed for payment.

The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25).

B. Every employer who fails to file a return or pay the tax on or before the time prescribed under Section (6) of this ordinance may be subject to a penalty in an amount equal to five percent (5%) of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25).

C. In addition to penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to twelve percent (12%) per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the City. A fraction of a month is counted as an entire month.

D. Every tax imposed by this ordinance, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the taxpayer to the City.

E. The City may enforce the collection of the occupational tax due under section (3) of this ordinance and any fees, penalties, and interest as provided in subsections (A), (B), (C), and (D) of this section by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the City shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of this ordinance.

F. In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.

G. Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this ordinance of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.

H. A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the City and required to be filed with the City by the provisions of this ordinance or by the rules of the City or by written request for information to the business entity by the City.

I. Any person violating the provisions of section twelve (12) of this ordinance by intentionally inspecting confidential taxpayer information without authorization shall be fined not more than five hundred dollars (\$500) nor imprisoned for not longer than six (6) months, or both.

J. Any person violating the provisions of section twelve (12) of this ordinance by divulging confidential taxpayer information shall be fined not more than one thousand dollars (\$1000) nor imprisoned for not more than one (1) year, or both.

#### SECTION FIFTEEN - USE OF OCCUPATIONAL LICENSE TAX

All money derived from the license taxes under the provisions of this ordinance shall be paid to the City and placed to the credit of the City's general revenue fund.