

**CITY OF OAK GROVE, KENTUCKY  
ORDINANCE NO. 2023-XX**

**AN ORDINANCE AMENDING SECTION 14 (PENALTIES) OF ORDINANCE NO.  
2008-05 AND PROVIDING ENFORCEMENT PROCEDURES FOR OCCUPATIONAL  
LICENSE AND TAX**

**WHEREAS** Oak Grove City Council has determined it is in the City's best interest to provide enforcement procedures to allow the conducting of business operations;

**NOW THEREFORE**, be it ordained by the Oak Grove City Council of the City of Oak Grove, Kentucky:

**SECTION ONE- AMENDMENT TO ORDINANCE 2008-05**

City of Oak Grove Ordinance No. 2008-05, Section 14 shall be amended to read as follows:

**SECTION 14 - 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). 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.

2008-05

C. 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.

D. 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), (8), (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.

E. 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.

F. 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.

G. 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.

H. 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.

I. 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.

J. Any violation of this ordinance with a penalty not specified in Sections 14(A)-14(J) above shall be civil offense and shall be enforced by 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 with 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	1 <sup>st</sup> offense	2 <sup>nd</sup> offense	3 <sup>rd</sup> offense
	\$50.00	\$150.00	\$250.00

- (2) If the citation is contested and a hearing before the Oak Grove Code and Nuisance Board is required, the following maximum penalties may be imposed at the discretion of the Oak Grove Code and Nuisance Board:

Violation	1 <sup>st</sup> offense	2 <sup>nd</sup> offense	3 <sup>rd</sup> offense
	\$100.00	\$300.00	\$500.00

### **SECTION TWO - SEVERABILITY**

It is the legislative body's intent that the provisions of this ordinance are to be severable, and that if a part of this ordinance is to be invalid, the findings does not necessarily invalidate the entire ordinance.

### **SECTION THREE – CONFLICTING ORDINANCES**

Any and all existing ordinances inconsistent with this ordinance are hereby repealed.

### **SECTION FOUR- EFFECTIVE DATE**

This ordinance shall take effect after the passage and publication according to law.

PUBLICLY READ THIS 7 DAY OF MARCH 2023

PUBLICLY READ THIS \_\_\_\_\_ DAY OF MARCH 2023

APPROVED:

ATTEST:

\_\_\_\_\_  
Jacqueline Oliver, Mayor  
City of Oak Grove, Kentucky

\_\_\_\_\_  
Lorelynn Fisher, City Clerk  
City of Oak Grove, Kentucky

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