

**CITY OF OAK GROVE, KENTUCKY  
ORDINANCE NO. 2024-XX**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF OAK GROVE,  
KENTUCKY AMENDING ORDINANCE 2013-07 TO CLARIFY THE SCOPE  
AND IMPLEMENTATION OF RESTAURANT TAXES**

WHEREAS, the City of Oak Grove desires to clarify the scope of the City restaurant taxes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF OAK GROVE,  
KENTUCKY, AS FOLLOWS:

Sections I through III of City of Oak Grove Ordinance 2013-07 are hereby amended to read as follows:

**SECTION I - DEFINITIONS**

As used in this Ordinance, unless the context requires otherwise:

- (a) "Tax" means the restaurant tax levied and imposed by this Ordinance as authorized by Section 91A.400 of the Kentucky Revised Statutes.
- (b) "Taxpayer" means any person, firm, partnership, or corporation (including governmental entities and agencies) who are required by this Ordinance to collect and remit the tax or upon whom the tax is levied and imposed.
- (c) "Commission" means the City of Oak Grove Recreational, Tourist, and Convention Commission established by Ordinance No. 1986-3 of the City of Oak Grove, Kentucky.
- (d) **"Prepacked food and beverages" means food, beverages, or a combination thereof individually packaged at a location other than the business location where sold at retail and sold at retail in that original package.**
- (e) **"Prepared food and beverages" means food and non-alcoholic beverages which are heated, poured or otherwise prepared onsite where sold at retail.**

**SECTION II – IMPOSITION OF TAX**

There is hereby imposed a restaurant tax of three percent (3%) of the **prepared food and beverages gross retail** sales, **excluding state sales tax collected from the customer**, charged by all persons, companies, corporations or other like or similar persons, groups, or organizations doing business as restaurants, cafes, fast food business or food vendors or like or similar business where food **and beverages are prepared** ~~is~~ for human consumption in the City of Oak Grove, Kentucky. **The tax shall not apply to sales of either alcoholic beverages or prepackaged food and beverages.** At the option of the Taxpayer, said Tax may be added to the cost of the **prepared food and beverages** sold. Whether or not the Tax is added to **prepared food and beverages** sold, it shall be the property of the City of Oak Grove, Kentucky, and the Commission from and after the time the **prepared food and beverages** sale is collected. The purpose for which this Tax is imposed and levied is to provide funds for the lawful operations of the Commission. **The restaurant tax shall be in addition to other taxes imposed by the City of Grove, Kentucky.**

### **SECTION III – PAYMENT OF TAX**

- (a) The Tax shall be paid monthly by the taxpayers to the Oak Grove Recreational, Tourist and Convention Commission aka “Tourism Commission” on or before the 30<sup>th</sup> day of each month for the previous month or, if such date is a Saturday, Sunday or legal holiday, on or before the next succeeding day which is not a Saturday, Sunday or legal holiday. Each monthly payment shall be the total of Taxes due from the Taxpayer based on **prepared food and beverages** sales for the immediately preceding month. The remittance of the Tax shall be accompanied by a report. The report shall contain such information as the Commission determines is necessary to ensure proper enforcement of the Tax, shall be in such form as prescribed by the Commission, and shall be signed and certified as correct by or on behalf of the Taxpayer.
- (b) The information contained in the report shall be confidential. However, the information contained in all reports received by the Commission may be set down separately in statistical form, which statistical compilation shall not be confidential so long as it contains no information by means of which it would be possible to determine the gross receipts or other business information for an individual Taxpayer. Such statistical report may list the names of all Taxpayers as a group, if there are more than three (3) such Taxpayers in the group.

### **SECTION IV – WEEKLY TAX PAYMENT BY DELINQUENT TAXPAYERS**

Except as amended herein, all sections of City of Oak Grove Ordinance 2013-07 remain the same.

### **SECTION V - PENALTY AND INTEREST ON DELINQUENT TAXES**

Except as amended herein, all sections of City of Oak Grove Ordinance 2013-07 remain the same.

### **SECTION VI – CRIMINAL PENALTIES**

Except as amended herein, all sections of City of Oak Grove Ordinance 2013-07 remain the same.

### **SECTION VII – AUTHORITY TO AUDIT**

Except as amended herein, all sections of City of Oak Grove Ordinance 2013-07 remain the same.

### **SECTION VIII – SEVERABILITY**

Except as amended herein, all sections of City of Oak Grove Ordinance 2013-07 remain the same.

### **SECTION IX – REPEAL ORDINANCE**

Except as amended herein, all sections of City of Oak Grove Ordinance 2013-07 remain the same.

**SECTION X. EFFECTIVE DATE**

This ordinance is effective and shall take effect for sales made on or after of \_\_\_\_\_, 20\_\_ upon its passage and publication according to law.

Date of First Reading of Ordinance: September 17, 2024

\_\_\_\_\_  
Date of Second Reading of Ordinance: September 19, 2024

\_\_\_\_\_  
Date of Publication of Ordinance:

\_\_\_\_\_  
Ordinance published in:

\_\_\_\_\_  
Jacqueline Oliver, Mayor

ATTEST:

\_\_\_\_\_  
Lorelynn Fisher, City Clerk

*This advertisement was paid for by the City of Oak Grove using taxpayers' dollars in the amount of \$\_\_\_\_\_.*

**CERTIFICATION**

I, Lorelynn Fisher, do hereby certify that I am the duly qualified and acting clerk of the City of Oak Grove, Kentucky, that the foregoing Ordinance is a true, correct, and complete copy of an ordinance duly adopted of the City Council on \_\_\_\_\_, 2024, that the Ordinance referred to therein is in the form presented to said meeting and in the form executed, and the said ordinance appears as a matter of public record in the Official City Ordinance Book and is in full force and effect.

**IN TESTIMONY WHEREOF**, witness my signature on this \_\_\_\_ day of September, 2024.

\_\_\_\_\_  
Lorelynn Fisher, City Clerk