

REPEALED
by Ordinance
2023-08

CITY OF OAK GROVE, KENTUCKY
ORDINANCE NO. 2023-03

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.

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 st offense	2 nd offense	3 rd 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 st offense	2 nd offense	3 rd 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 21 DAY OF MARCH 2023

APPROVED:


 Jacqueline Oliver, Mayor
 City of Oak Grove, Kentucky

ATTEST:


 Lorelynn Fisher, City Clerk
 City of Oak Grove, Kentucky

*PUBLISHED: In the Kentucky New Era, this 28 day of March 2023.
 This advertisement was paid for by the City of Oak Grove using taxpayers' dollars in the amount of 121.50.*

AFFP

CITY OF OAK GROVE, KENTUCKY OR

Affidavit of Publication

STATE OF KY }
COUNTY OF CHRISTIAN } SS

CITY OF OAK GROVE, KENTUCKY
ORDINANCE NO. 2023-03

Keishia Hicks, being duly sworn, says:

That she is Accounting Clerk of the Kentucky New Era, a newspaper of general circulation, printed and published in Hopkinsville, Christian County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

March 28, 2023

Publisher's Fee: \$ 181.50

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Keishia Hicks

Subscribed to and sworn to me this 28th day of March 2023.

[Signature]

A SUMMARY OF AN ORDINANCE AMENDING SECTION 14 OF ORDINANCE 2008-05 AND PROVIDING FOR CIVIL PENALTIES FOR FAILURE TO COMPLY WITH THE ORDINANCE AND PROVIDING FOR ENFORCEMENT BY THE CODE AND NUISANCE BOARD

By summary, this ordinance amends Ordinance 2008-05 section 14 to add a provision establishing a civil penalty for failure to comply with the ordinance. Specifically, the ordinance provides that any violation of the ordinance with a penalty not otherwise specified in the ordinance 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:

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(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	1st offense	2nd offense	3rd offense
	\$100.00	\$300.00	\$500.00

The full text of this Ordinance is on file in the office of the undersigned City Clerk for the City of Oak Grove at 8505 Pembroke Oak Grove Rd, Oak Grove, KY, where it is available for public inspection between the hours of 8:00 a.m. to 4:30 p.m., Monday through Friday.

PUBLICLY READ THIS 7 DAY OF MARCH 2023
PUBLICLY READ THIS 21 DAY OF MARCH 2023

APPROVED:
/s/ Jacqueline Oliver
Jacqueline Oliver,
Mayor City of Oak Grove, Kentucky

ATTEST:
/s/ Lorelynn Fisher,
Lorelynn Fisher,
City Clerk City of Oak Grove, Kentucky

I, Mark A. Gilbert, hereby certify I am an Attorney licensed to practice law in the Commonwealth of Kentucky, my office is located at 701 South Main Street, Hopkinsville, KY 42240. I further certify the foregoing Summary of Ordinance 2020-07 was prepared in accordance with the requirements of KRS 83A.060(9), and is a true and accurate summary of the contents of said Ordinance.

/s/ Mark A Gilbert
Mark A. Gilbert

PUBLISHED, In the Kentucky New Era, the 28th day of March, 2023.

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LORELYNN FISHER
City of Oak Grove
8505 Pembroke Oak Grove Rd
Oak Grove, KY 42262



Commonwealth of Kentucky
City of Oak Grove



I, Lorelynn Fisher, City Clerk for the City of Oak Grove, Kentucky hereby certify that the foregoing is a true and accurate original document of Ordinance 2023-03, (Summary was published) which was published in the Kentucky New Era on March 28, 2023 in the amount of \$181.50. I am the official custodian for this ordinance which is maintained at Oak Grove City Hall-8505 Pembroke Oak Grove Rd Oak Grove, KY 42262.

Lorelynn Fisher, City Clerk
City of Oak Grove, KY

03/28/23
Date

STATE OF KENTUCKY

CHRISTIAN COUNTY

SWORN AND SUBSCRIBED BEFORE ME THIS 28th DAY OF March 2023.

NOTARY PUBLIC Lisa L. Beckman COMMISSION# KYNP50110

COMMISSION EXPIRATION DATE May 3rd, 2026

