

**CITY OF OAK GROVE, KENTUCKY
ORDINANCE NO. 2023-07**

**A SUMMARY OF ORDINANCE ESTABLISHING THE IMPOSITION AND
ADMINISTRATION OF OCCUPATIONAL BUSINESS LICENSE REQUIREMENT, AND
PAYMENT OF AN OCCUPATIONAL BUSINESS LICENSE TAX BY PERSONS AND
BUSINESS ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND
PROFESSIONS WITHIN THE CITY OF OAK GROVE, KENTUCKY.**

By summary, this ordinance replaces Oak Grove's ordinance providing for business license and occupational license tax. Specifically, it amends the gross profits occupational license tax, consolidating the three previous definitions of business types with different tax rates with a single rate for all businesses. All sections of the previous business license ordinance, other than Section 3(A), remain the same. Section 3(A) is being amended to read as follows:

SECTION THREE - OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED

A. Except as provided in subsection (8) of this section, every person or business entity engaged in any business for profit and any person or business entity that is required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the City an occupational license tax for the privilege of engaging in such activities within the City.

1. The occupational license tax shall be 1.5% of all wages and compensation paid or payable in the City for work done or services performed or rendered in the City by every resident and nonresident who is an employee.

2. The occupational license tax shall be measured by the gross receipts from business conducted in the City by a resident or nonresident business entity as follows:

All businesses .25% or .0025

3. The minimum payment for an occupational license is \$100.00.

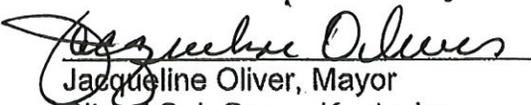
4. All gross profit returns will be based on the business calendar year end or fiscal year end: and due as provided in Section 6 (A). "By the fifteenth day of the fourth month following the close of the fiscal year".

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 16th day of May, 2023.

Publicly read this 6th day of June, 2023.

APPROVED:


Jacqueline Oliver, Mayor
City of Oak Grove, Kentucky

ATTEST:


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 2023- 01 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.


Mark A. Gilbert

PUBLISHED: In the Kentucky New Era, the 13 day of JUNE, 2023.

AFFP

ORD 2023-07

Affidavit of Publication

STATE OF KY }
COUNTY OF CHRISTIAN } SS

CITY OF OAK GROVE, KENTUCKY ORDINANCE NO. 2023-07

Keishia Hicks, being duly sworn, says:

A SUMMARY OF ORDINANCE ESTABLISHING THE IMPOSITION AND ADMINISTRATION OF OCCUPATIONAL BUSINESS LICENSE REQUIREMENT, AND PAYMENT OF AN OCCUPATIONAL BUSINESS LICENSE TAX BY PERSONS AND BUSINESS ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND PROFESSIONS WITHIN THE CITY OF OAK GROVE, KENTUCKY.

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:

By summary, this ordinance replaces Oak Grove's ordinance providing for business license and occupational license tax. Specifically, it amends the gross profits occupational license tax, consolidating the three previous definitions of business types with different tax rates with a single rate for all businesses. All sections of the previous business license ordinance, other than Section 3(A), remain the same. Section 3(A) is being amended to read as follows:

June 13, 2023

SECTION THREE - OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED
A. Except as provided in subsection (8) of this section, every person or business entity engaged in any business for profit and any person or business entity that is required to make a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the City an occupational license tax for the privilege of engaging in such activities within the City.

Publisher's Fee: \$ 208.73

1. The occupational license tax shall be 1.5% of all wages and compensation paid or payable in the City for work done or services performed or rendered in the City by every resident and nonresident who is an employee.

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

2. The occupational license tax shall be measured by the gross receipts from business conducted in the City by a resident or nonresident business entity as follows:
All businesses .25% or .0025

SIGNED:

3. The minimum payment for an occupational license is \$100.00.

Keishia Hicks

4. All gross profit returns will be based on the business calendar year end or fiscal year end: and due as provided in Section 6 (A). "By the fifteenth day of the fourth month following the close of the fiscal year".

Subscribed to and sworn to me this 13th day of June 2023.

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.

M. S. Miller

Publicly read this 16th day of May 2023.

Publicly read this 6th day of June 2023.

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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

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

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 2023-07 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, this 13th day of June, 2023.

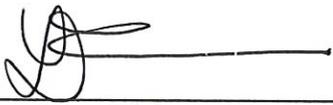
This advertisement was paid for by the City of Oak Grove using taxpayers' dollars in the amount of \$208.73.



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 2023-07, which a summary of this ordinance was published in the Kentucky New Era on June 13, 2023, in the amount of \$208.73. 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

June 14, 2023
Date

STATE OF KENTUCKY

CHRISTIAN COUNTY

SWORN AND SUBSCRIBED BEFORE ME THIS 14th DAY OF June 2023.

NOTARY PUBLIC Princilla Spencer COMMISSION# KYNP32116

COMMISSION EXPIRATION DATE June 24, 2025

