

CITY OF OAK GROVE, KENTUCKY
ORDINANCE NO. 2024-12

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 the 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 30th 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 beverage** 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

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SECTION X. EFFECTIVE DATE

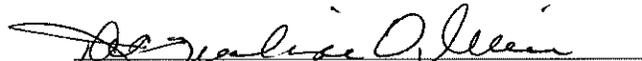
This ordinance is effective and shall take effect for sales made on or after 09/26 2024 upon its passage and publication according to law.

Date of First Reading of Ordinance: September 17, 2024

Date of Second Reading of Ordinance: September 19, 2024

Date of Publication of Ordinance: September 26, 2024

Ordinance published in: Kentucky New Era


Jacqueline Oliver, Mayor

ATTEST:



Lorelynn Fisher, City Clerk

The City of Oak Grove paid for this advertisement using taxpayers' dollars, which totaled \$ 200.40.

CERTIFICATION

I, Lorelynn Fisher, do hereby certify that I am the duly qualified and acting city clerk of the City of Oak Grove, Kentucky, and that the foregoing Ordinance is a true, correct, and complete copy of an ordinance duly adopted by the City Council on 09/19, 2024, that the Ordinance referred to therein is in the form presented to the 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.

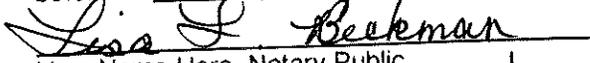
IN TESTIMONY WHEREOF, witness my signature on this 27 day of September 2024.



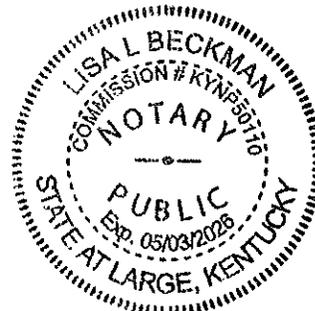
Lorelynn Fisher, City Clerk

State of Kentucky
County of Christian

The foregoing instrument was acknowledged before me 27 day of September, 2024


Your Name Here, Notary Public

My Commission Expires May 3, 2026



AFFP
CITY OF OAK GROVE, KENTUCKY OR

Affidavit of Publication

STATE OF KY }
COUNTY OF CHRISTIAN } SS

Melanie Miller, being duly sworn, says:

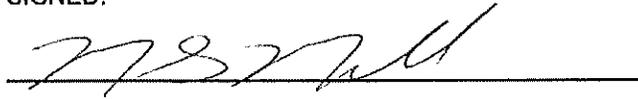
That she is Accounting Clerk of the Kentucky New Era, a newspaper of general circulation, printed and published in Hopkinsville, Christian County, KY; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 26, 2024

Publisher's Fee: \$ 290.40

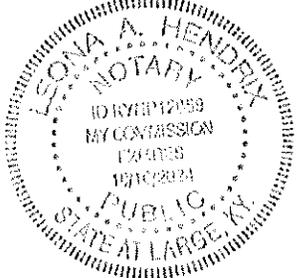
That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Subscribed to and sworn to me this 26th day of September 2024.





00007747 71059721

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

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SECTION II - IMPOSITION OF TAX

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SECTION III - PAYMENT OF TAX

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(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.

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LEGAL NOTICE

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