

**ORDINANCE 2016-111**  
**OCCUPATIONAL LICENSE TAX ORDINANCE**

**CHAPTER 110: OCCUPATIONAL LICENSING PROVISIONS**

**AN ORDINANCE IMPOSING AN OCCUPATIONAL LICENSE TAX (HEREINAFTER CALLED BUSINESS LICENSE FEE) UPON ANY BUSINESS CARRIED ON, CONDUCTED, OR HELD WITHIN THE LIMITS OF THE CITY OF BLOOMFIELD, KENTUCKY AND PROVIDING PENALTIES FOR ENGAGING IN SUCH BUSINESS WITHOUT A LICENSE**

**WHEREAS**, the Kentucky Constitution Section 181 allows cities to impose license fees on trades, occupations and professions;

**WHEREAS**, the KRS 92.280(2) implements Kentucky Constitution Section 181 for cities of the home rule class to impose license fees on trades, occupations, and professions and may provide for collection of such fees;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BLOOMFIELD, KENTUCKY, AS FOLLOWS:**

**That the City of Bloomfield Occupational License Ordinance # 2000-2, adopted on March 13, 2000, and amended by Ordinance # 2014-95, adopted September 8, 2014, is hereby repealed.**

**Section**

- 110.01 License required
- 110.02 Application
- 110.03 Display of license
- 110.04 Term of license; payment of tax
- 110.05 Delinquent payment of tax
- 110.06 Disposition of funds
- 110.07 Revocation of License
- 110.08 Enforcement
- 110.09 Penalty
- 110.99 License tax schedule

**§ 110.01 LICENSE REQUIRED.**

Within the corporate limits of the City of Bloomfield it shall be unlawful for any person, firm, company, partnership, corporation or any other "for profit" entity to engage in any business without first having procured an annual occupational license, hereinafter called "business license". The following provisions are established herein.

1. Annual License: The annual business license tax/fee shall be required of each business, whether located within the city limits or not, while conducting business within the city.
2. Doing Business As: Each "Doing Business As" (dba) name constitutes a legal business thereby requiring an individual business license.

3. New Business: A new business with an established city location must register within the first year of conducting business. A business license is required the next business license year and each year thereafter.
4. Combination: For multiple business activities per person/business (per "dba" name) a combined license is required up to a maximum of \$250.
5. Project Managers: A business license fee of \$250 is required for any contractor, developer, or an other person/company that has control over new construction, reconstruction/rehabilitation or development project. For which project managers have paid a project business license fee for said project subcontractors are exempt from obtaining an individual license.
6. Waived License: A business license is waived for the following:
  - a. Charity or volunteer work where no money is exchanged for the service.
  - b. Students, retired and/or handicap individual working on a part time basis and not engaged in a for-profit business. Example- Mowing and raking yards, washing windows, running errands, etc. The City Clerk shall have the authority to determine when this provision applies.
  - c. W2 Employees.
  - d. Yard sales; two per year.

#### **§ 110.02 APPLICATION**

An annual city business license shall be obtained through the City Clerk during business hours, 8:00 a.m. through 4:00 p.m., Monday through Friday, at Bloomfield City Hall 141 Depot Street, P. O. Box 206, Bloomfield, Ky. 40008.

#### **§ 110.03 DISPLAY OF BUSINESS LICENSE**

The licensed business shall visibly display the business license in the area of business as prima facie evidence the business license tax has been duly paid.

#### **§ 110.04 TERM OF LICENSE; PAYMENT OF TAX**

(A) Term of business license is March 1 through end of February: All business licenses issued under this chapter are in force on a annual basis and shall be due, in full, on March 1 of the year, and all licenses shall expire on the last day of February of the following year.

(B) All businesses located in the city shall pay the annual business license fee in full. Any business without an established City location and who conducts business within the city anytime during the license year shall pay the full annual business license fee regardless how many times or how long business is conducted during the license year.

#### **§ 110.05 DELINQUENT PAYMENT OF BUSINESS LICENSE TAX**

Each year, after a business license fee has been billed, it shall be deemed delinquent if unpaid by 30 days. If not paid within 30 days from the due date there shall be assessed a penalty of 10% for each month of delay.

#### **§ 110.06 DISPOSITION OF FUNDS**

All revenue received from the payment of business license fees and penalties required by this chapter shall be paid into and become a part of the general fund of the city to be used for general operating expenses of the city.

#### **§ 110.07 REVOCATION OF LICENSE**

On violation of any provision of this chapter, any other ordinance, or laws of the state by any person holding a license to engage in any business, profession, trade, or calling as herein provided, the business license shall be revoked

#### **§ 110.08 ENFORCEMENT**

It shall be the duty of the Bloomfield Police Department, or agent of the city, to see that any person, firm, company, or corporation doing business in the city possesses a business license as required by the law as stated here within. A verbal warning and/or a written citation shall be issued giving the business five business days to obtain a license. Failure to obtain the license within the five days constitutes a civil offense. The violation will be turned over to the City Attorney for criminal prosecution in a court of law or the option to put a lien on the property.

#### **§ 110.09 PENALTY.**

Except as otherwise specifically provided herein any person, firm, or corporation violating the provisions of this chapter shall be guilty of an offense and, upon conviction, be responsible for a civil fine not less than \$250 per day. Each day the person, firm, or corporation continues the violation shall constitute a separate offense.

#### **§ 110.99 BUSINESS LICENSE TAX/FEE SCHEDULE:**

##### **Level I (Fee): \$25**

- Appraiser, Home Inspector, Surveyor
- Bed and Breakfast
- Caterer or Food Delivery Service
- Cleaning Business
- Event Business: Band, DJ, Entertainer, Instructor, Karaoke, Lecturer, Musician, Planner, Photographer, Presenter, Trainer, Videographer, or similar type business
- Exterminator
- Farmers Roadside Sales (City permitting)
- Fireworks Stand for less than 2 weeks
- Lawn Care and/or Landscaping
- Other: Business that classify as Level I business type but not named herein
- Paper Deliverer
- Peddler, door to door, (operating within the laws of Kentucky)
- Rental: One Single Family Residential

##### **Level II (Fee): \$50**

- Animal Care Provider (Pet shop, Groomer)
- Automotive Supplies, Sales and Service

- Barber, Beauty Salon or Spa
- Bookkeeper
- Car or Limo Rental Service
- Car Wash
- Casket Sales or Rentals, Monument Sales
- Consignment (Second Hand) Store, Pawn Shops
- Contractor/Construction/Tradesman
- Daycare or Senior Care
- Dry Cleaner or Laundry Deliverer
- Electronics Sales, Service & Repair
- Fencing
- Fitness Center
- Floral Sales
- Frozen Foods
- General Maintenance - Repairman
- Home Health Supply
- Office Equipment and Supplies
- Other: Level II type business not named herein
- Parcel Delivery
- Repair Business
- Retail sales
- Service Business
- Taxidermy
- Uniform Rentals
- Vending, Newspaper, Redbox Sales
- Water Vender
- Wrecker Service

**Level III (Fee): \$75**

- Vendor/Wholesaler, operating from a vehicle not state or federal licensed, delivering merchandise to retailers

**Level IV (Fee): \$100**

- Agriculture Commercial: Chemical, Fertilize Feed and Seed Sales
- Agriculture Supplies, Sales, and Service
- Agriculture Vehicles: ATV, Tractor & Implement Commercial Sales
- Antique & Collectibles
- ATF controlled Sales
- ATM Service
- Auction Sales
- Automobile and Truck Commercial Sales
- Clothing Boutique and/or Gift Sales
- Computer Sales (Support or Repair)
- Garage Commercial: Automobile, ATV, or Farm Implement Repair
- Garbage Commercial Service (independent from city contract)
- Gas, Diesel, Petroleum Products Retail Sales

- Grocery or Mini-Mart: (includes tobacco products)
- Hardware Sales
- Internet, Satellite and/or Wireless Sales
- Leasing Business: Appliance, Equipment, or any other
- Lottery Sales
- Lumber Sales & Service
- Machine Shop: Metal Fabrication or Welding Shop
- Metal Siding & Roof Sales
- Mobile Home Commercial Sales
- Other: Level III commercial business type not named herein
- Parts, Repair and/or Service Sales
- Rental Commercial: to include but not limited to mini-storage, multi residential dwellings, apartments. event center, or any space used for repair, service or retail sales.
- Restaurant or Prepared Food Sales
- Tattoo/Body Piercing Sales
- Travel Agency
- Warehousing

**LEVEL V (Fee): \$150**

- Petroleum Products Wholesaler/Distributor

**LEVEL VI (Fee): \$200**

- Professional Business: Accountant, Architect, Attorney-at-Law, Engineer, Funeral, Finance / Investment Counseling / Loan Business / Collection Agency, Insurance Agency, Medical, Nursing Home or Aging Services, Production Company, Professional Garbage Service with City Contract, Real Estate Company, Veterinarian or other professional service or agency not named herewith.

**LEVEL VII (Fee): \$250:**

- Industrial (manufacturing) - located in the City
- Combination: (see Section 110.01 (4))
- Project Manager: (see Section 110.01(5))

**SEVERABILITY:**

In the event any section, subsection, sentence, clause, phrase or other provision of this Ordinance is, for any reason, determined to be invalid or unenforceable by any court of competent jurisdiction, such portion(s) shall be deemed a separate, distinct, and independent provision and such determination shall not affect the validity or enforceability of the remaining portion(s) hereof.

Given first reading on the 13th day of June, 2016. Given second reading and adopted on the 11th day of July, 2016. Published on the \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Hon. Rhonda K. Hagan, Mayor

Attest:

\_\_\_\_\_  
Jean Jury, City Clerk

**CERTIFICATION**

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Bloomfield, Kentucky, and as such officer, I further certify that the foregoing is a true, correct and complete copy of an Ordinance duly adopted by the Council of said City upon second reading at a duly convened meeting held on July 11, 2016, signed by the Mayor, and now in full force and effect, all as appears from the official records of said City in my possession and under my control.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of July, 2016.

\_\_\_\_\_  
Jean M. Jury, City Clerk