

ORDINANCE NO. 19-1
ESTILL COUNTY, KENTUCKY

AN ORDINANCE AMENDING ORDINANCE NO. 07-02
OCCUPATIONAL LICENSE FEE

AN ORDINANCE: Establishing and amending the Occupational License Fee rate to 2%

WHEREAS, Estill County has previously established an Occupational License Fee, and

WHEREAS, Estill County has determined that its fiscal demands require an increase in said Occupational License Fee,

**NOW THEREFORE BE IT ORDAINED BY THE FISCAL COURT OF THE
COUNTY OF ESTILL, COMMONWEALTH OF KENTUCKY AS FOLLOWS:**

That §3-Occupational License Fee Payment Required-paragraph (1) is amended and the occupational license tax shall be measured by 2% of:

- (a) all wages and compensation paid or payable in the county for goods and services or services performed or rendered in the county by every resident and nonresident who is an employee;
- (b) the net profit from business conducted in the county by a resident or nonresident business entity.

All other provisions of the Occupational License Fee Ordinance 07-02 shall remain the same.


The provisions of the Ordinance are severable and if any provisions or parts thereof shall be held invalid, unconstitutional, or inapplicable to any person or circumstance, such invalidity, unconstitutionality, or inapplicability shall not affect or impair the remaining provisions of this Ordinance.

This amendment to Ordinance No. 07-02 shall take effect July 1, 2019.

First reading passed and approved this 21 day of February, 2019.

Second Reading passed and approved and the Amendment to Ordinance No. 07-02 adopted this the 18 day of Mar, 2019.

ATTEST:


Brian Crowe, Clerk
Estill Co. Fiscal Court


Estill County Judge Executive

ESTILL COUNTY
FCS72 PG624

*Supplemental
BOOK 77
pg. 624*