

BOURBON COUNTY FISCAL COURT
BOURBON COUNTY, KY
ORDINANCE 09-24-24-01

AN ORDINANCE OF THE BOURBON COUNTY FISCAL COURT, KENTUCKY,
RELATING TO BUSINESS LICENSES AND FEES IMPOSED UPON CERTAIN
OCCUPATIONS, TRADES, AND PROFESSIONS CONDUCTING BUSINESS IN BOURBON
COUNTY, KENTUCKY

WHEREAS, the Fiscal Court of the County of Bourbon deems it appropriate and necessary for the health, safety and general welfare of the Citizens of Bourbon County to enact an Ordinance to establish a business license and impose fees upon occupations, trades, and professions conducting business in Bourbon County, Kentucky

WHEREAS, the Fiscal Court finds the program would be best administered and enforced by granting the Bourbon County Occupational License Administrator, the authority to handle responsibilities associated with this Ordinance;

NOW THEREFORE, BE IT ORDAINED BY THE BOURBON COUNTY FISCAL COURT, KENTUCKY:

I. DEFINITIONS That the following words, when used in this Ordinance, shall have the meaning ascribed to them in this section, except where the context clearly indicates or requires a different meaning:

“County” - Bourbon County, Kentucky

“Business” - An enterprise, activity, profession or undertaking of any nature conducted for gain or profit, whether conducted by an individual, co-partnership, association, or any other entity, but shall not include the usual activities of boards of trade, chambers of commerce, trade associations or unions (or other associations performing the services usually performed by trade associations or unions); Community Chest funds or foundations; corporations or associations organized and operated exclusively for religious, charitable, scientific, literary, educational or civic purposes, or for the preventions of cruelty of children or animals; or clubs or fraternal organizations operated exclusively for social, literary, educational, or fraternal purposes, where no part of the earnings or income or receipts or such units, groups, or associations insures to the benefit of any private shareholder or individual.

“Association” - A partnership, limited partnership, or any other form of unincorporated enterprise, owned by two or more persons.

“Corporations” - A corporation of joint stock association organized under the laws of the United States, the State of Kentucky or any other state, territory, or foreign country or dependency.

“Employer” - An individual, co-partnership, association, corporation, governmental body or unit of administration or agency, or any other entity, who or that employs one or more persons on a salary, wage, commission, or other compensation basis, regardless of whether such employer is engaged in business, as above defined, or is excluded by the terms of said definition.

“Sales” - Net sales of merchandise, or of services, or of both, computed by whatever method of accounting is authorized for Federal income tax purposes.

“Sales within County” - Shall be deemed to include sales of merchandise delivered to a customer within the County, or services performed within the County for a customer.

“Non-resident” - An individual, co-partnership, fiduciary, or association or other entity outside the County.

“Person” - Every natural person, co-partnership, fiduciary, association, or corporation. Whenever the term “person” is used in any clause prescribing and imposing a penalty in the nature of a fine or imprisonment, the word, as applied to association, shall mean the partners or members thereof and as applied to corporations, the officers, and directors thereof

“Resident” - An individual, co-partnership, association, corporation, limited liability company or other entity domiciled or having a business status in the County.

“Licensee” - Any person required hereunder to file a return or to pay a business license fee under this Ordinance. The singular shall include the plural, and the masculine shall include the feminine and the neuter.

“Transient Business” All persons conducting business transient in nature are required to obtain a business license from the Bourbon County Occupational License Administrator no less than seven days preceding the commencement of business.

II. BUSINESS LICENSE: ON WHOM IMPOSED Beginning January 1, 2025, every person, association, corporation, or other entity engaged in any occupation, trade, profession, or other activity in the Bourbon County jurisdiction shall pay a one-time business license fee to the Bourbon County Fiscal Court, Kentucky. They are hereby imposed upon and required of all persons, firms and corporations who shall exercise the privileges or engage in businesses, trades, occupations, and professions in Bourbon County and which business license fees are as follows:

The one-time nonrefundable, except as provided in Section IV, business license application fee shall be fifty dollars (\$50.00), except as provided in Section III and hereof due prior to engaging in any occupation, trade, profession, or other business activity in the Bourbon County jurisdiction. The application fee may be adjusted by the County Judge & Fiscal Court by resolution approval, as they deem necessary. Every person, association, corporation, or other entity engaged in any occupation, trade, profession, or other activity in the Bourbon County jurisdiction shall renew their business license every two years, without a fee imposed.

III. EXEMPTED ACTIVITIES Because of the undue burden of administration, no business license under this Ordinance shall be required of the following entities:

A. Agriculture business classified as farms under the definitions are related to the Internal Revenue Service classification and those businesses that file a Schedule F (only) for the purposes of reporting income taxes.

B. Nonprofit organizations that have submitted a 501(C) form to the County or any elementary, middle school or high school located in Bourbon County. The above listed occupations may be exempt from the business license fee. This Ordinance, however, does not exempt any business or business activity, including the above exemptions, from the necessity to pay occupational license fees and net profit fees, as associated with Bourbon County Ordinance.

C. Any vendor that is participating in a festival, which is temporary in nature, in Bourbon County.

IV. BUSINESS LICENSE CONDITIONS

The issuance and acceptance of each and all licenses hereinabove provided for and required, and enjoyment of the privileges thereby granted, shall be subject to the following provisions and conditions:

A. The words, "Person, and/or Corporations" used in this Ordinance applies to individuals engaged and associated in the same occupation and conducting their business in the same manner as if one person was the sole owner and manager.

B. Before exercising any of the privileges or engaging in any business, trade, occupation, or profession in Bourbon County, Kentucky, every person, association, or corporation desiring to do so shall first procure the County license and pay the fee thereon, as hereinabove provided. Provided, however that any person, association, or corporation in arrears for license fees and ad valorem taxes due and owing to said County, shall be denied a license, and shall be denied the privilege of engaging further in any trade, occupation, business, or profession in the County unless said arrearages have been fully paid and satisfied, and any violator of this prohibition shall be subject to the penalties hereinafter provided.

C. No license shall be transferred under this Ordinance to any person, association, or corporation unless the transferee makes written application to the Bourbon County Occupational License Administrator, and only after same has been approved.

D. No refund will be granted on any surrendered business license unless the business was discontinued under circumstances or by reason of causes over which the licensee has no control. This decision will be at the discretion of the Bourbon County Occupational License Administrator.

E. All licenses must be conspicuously and permanently displayed in the original place of business for which they are granted.

F. No partial payments for any kind of license will be permitted or accepted.

G. It shall be the duty of the Bourbon County Occupational License Administrator to inspect for proper licenses issued and proper display of same.

H. False information given to apply for the license shall result in the immediate revocation of license and subject to the penalties set forth in this Ordinance.

I. A Bourbon County Business License shall not prevent or exempt the enforcement of any violation of any zoning or code enforcement ordinance by the applicable board or enforcement body.

V. RECORDS OF COLLECTION It shall be the duty of the Bourbon County Occupational License Administrator to collect and to receive the license fees imposed by this Ordinance and to keep records showing the amount received from each licensee or employer and the date of receipt of such fees.

VI. ENFORCEMENT: REGULATIONS The Bourbon County Occupational License Administrator is hereby charged with the enforcement of the provisions of this Ordinance, and is hereby empowered to prescribe, adopt, and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this Ordinance. The Bourbon County Occupational License Administrator is hereby authorized to examine the books, papers, and records of any employer or supposed employer or of any licensee or supposed licensee in order to determine the amount of license fees imposed by the terms of this Ordinance.

VII. PENALTIES Any person, association, or corporation who shall fail, neglect, or refuse to obtain the business license required by this Ordinance, or who shall attempt to avoid payment of the whole or any part of the license fee shall be subject to a fine not to exceed \$100.00. Any person, business, or employee of a business who conducts a business or trade or engages in a profession or other activity after having had the initial license revoked and after being ordered closed who continues to conduct the business, trade, profession, or activity shall be guilty of a Class A misdemeanor and upon conviction be subject to a fine not to exceed \$500.00, or imprisonment up to one year in jail, or both. In addition to the above, if the person or business reopens after the Bourbon County Occupational License Administrator orders a license revoked, the Bourbon County Sheriff is authorized to and shall physically close the premises.

VIII. CONFIDENTIAL INFORMATION Any information gained by the Bourbon County Occupational License Administrator or any other official, agent, or employee of the County as a result of any returns, investigations, hearings, or verifications required or authorized by this Ordinance, shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law.

IX. UNLAWFUL IMPOSITION OF LICENSE It is not the intention of the County or of this Ordinance to impose and require a business license fee prohibited by law.

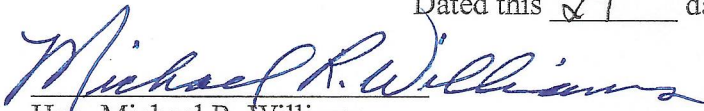
X. SEVERABILITY The provisions of this Ordinance are severable. If any sentence, clause or section or part of this Ordinance or the application thereof to any particular state of case is for any reason found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality, or invalidity shall not affect or repeal any of the remaining provisions, sentences, clauses, sections, or parts of this Ordinance. It being the legislative intent of this body to ordain and enact each provision, clause, section, paragraph, sentence, and part hereof separately and independently of each other.

XI. AUTHORITY This Local Ordinance is enacted pursuant to applicable authority granted by the Commonwealth and Federal Government. That the County Clerk cause this Ordinance to be published in accordance with the appropriate Kentucky Revised Statutes.

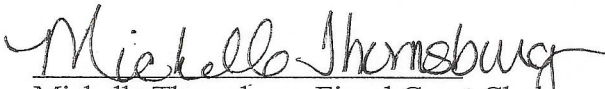
XII. EFFECTIVE DATE This Ordinance shall become effective on the date of second reading and adoption.

This Ordinance was read for the first time on September 26, 2024, and read for the second time on the 10-24-24 and becomes effective on the date of its publication.

Dated this 24 day of October, 2024.



Hon. Michael R. Williams
Bourbon County Judge-Executive



Michelle Thornsburg, Fiscal Court Clerk

First Reading: 9-26-24

Second Reading: 10-24-24

Passage: 10-24-24

Publication: 11.7.24