

TITLE XI: BUSINESS REGULATIONS

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CHAPTER 110: OCCUPATIONAL LICENSES

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§ 110.01 REQUIRED.

No person, company, firm, partnership or corporation shall engage in the operation of any of the following businesses without having obtained from the County Clerk an occupational license, for which the fee shall be according to business:

- (A) Restaurant: \$10.00
- (B) Retail soft drinks: \$5.00
- (C) Retail ice cream: \$5.00

Provided that in cases where ice cream and soft drinks are sold by the same retail outlet, one license tax of \$10.00.

(D) Billiard and pool table or bowling alley, where a fee is charged and collected for its use, \$30.00 for the first table or alley and \$5.00 for each additional table or alley.

- (E) Retail tobacco products: \$10.00
- (F) Retail malt beverages: \$50.00
- (G) Retail package liquor: \$200.00

Gallatin County - Business Regulations

Provided that an applicant shall be given credit for the occupational license fee paid to any city for a license issued for the same business privilege, but such credit shall not exceed one half of the license fee herein provided. (Ord. passed 6-30-66)

§ 110.02 FEE.

Any applicant for an occupational license enumerated in § 110.01 shall pay to the County Clerk a fee of \$1.50 for its issuance. (Ord. passed 6-30-66)

§ 110.03 PLACES OF ENTERTAINMENT.

No person shall engage in nor operate a place of entertainment as defined in KRS 231.010 without having obtained a permit from the County Court, and the fee thereafter shall be, in addition to that imposed by KRS 231.010, \$100.00. (Ord. passed 6-30-66)

§ 110.04 DURATION OF LICENSE.

The licenses or permits provided for in §§ 110.01 and 110.03 shall be for the fiscal year beginning July 1, and ending the following July 30, and no license or permit for a business shall pay only for that month and each succeeding month through said expiration, on a monthly pro rata basis. (Ord. passed 6-30-66)

§ 110.05 TRANSFER PROHIBITED.

Any license or permit issued pursuant hereto shall be assignable to any person, firm, company, partnership or corporation qualified to operate such a business and to be issued such license or permit, which might succeed the original holder at that place, but shall not be transferable to any location other than that specified on the license or permit. (Ord. passed 6-30-66)

§ 110.06 REVENUE.

Revenue shall be for general county fiscal purposes. (Ord. passed 6-30-66)

§ 110.07 INSPECTION.

It shall be the duty of the Sheriff to periodically check each business place and inspect the license or permit issued therefor and upon receipt of the report of any violation, it shall be the duty of the County Attorney to prosecute such offenders. (Ord. passed 6-30-66)

§ 110.99 PENALTY.

(A) Any person, company, firm, partnership or corporation who violates § 110.01 hereof, shall be guilty of a misdemeanor and fined not less than \$5.00 nor more than \$100.00.

(B) Any person who violates § 110.03 hereof, shall be guilty of a misdemeanor and fined not more than \$200.00, or confined in the county jail for not more than 90 days, or both.

(C) Each day that such business or place of entertainment is operated in violation of §§ 110.01 or 110.03 hereof, shall constitute a separate offense. (Ord. passed 6-30-66)

GALLATIN FISCAL COURT
WARSAW, KENTUCKY
ORDINANCE NO. 070804-3

Amended 10/13/2011

Amended 12/18/2005

AN ORDINANCE OF THE FISCAL COURT OF GALLATIN COUNTY, KENTUCKY, RELATING TO LICENSE FEE UPON ALL PERSONS ENGAGED OR EMPLOYED IN ANY TRADE, OCCUPATION OR PROFESSION WITHIN THE COUNTY OF GALLATIN, COMMONWEALTH OF KENTUCKY FOR THE HEALTH EDUCATION, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS OF GALLATIN COUNTY, COMMONWEALTH OF KENTUCKY, INCLUDING BUT NOT LIMITED TO ALS AMBULANCE, FIRE, POLICE, JAIL, AND PARKS, OF ONE (1%) PER CENT

WHEREAS, the Gallatin County Fiscal Court desires to comply with the requirements of KRS 67.750 and 67.795 and deems it necessary and desirable that certain changes be made to existing ordinances imposing occupational license taxes on persons and business entities conducting businesses, occupations, and professions within Gallatin County, so that the assessment and payment of Occupational License Taxes can be administered more efficiently.

Now, therefore, be it ordained by the Gallatin County Fiscal Court of Gallatin County, Kentucky that Ordinance No. 070804-01 is hereby amended and re-adopted in full to read as follows:

Ordinance No. 070804-01 is hereby enacted and shall read as follows:

WHEREAS, Gallatin County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Gallatin County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Gallatin County community including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services; earmarking \$50,000.00 toward Senior Center building and or maintenance construction and community assistant services.

WHEREAS, the Gallatin County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the county is by imposition of a tax;

WHEREAS, the Gallatin County Fiscal Court having determined that an annual occupational license fee tax shall be imposed on any wage, salary, business, trade, occupation or profession in Gallatin County, Kentucky;

WHEREAS, an Ordinance should be enacted to implement the

above referenced annual occupational license fee tax;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Gallatin County Fiscal Court as follows:

SECTION 1: DEFINITIONS

The following words, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the content clearly indicated or requires a different meaning;

Association: A partnership, limited partnership, joint venture or any other form of unincorporated enterprise, owned or engaged in by two (2) or more persons.

Business Entity: means each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional service organization, or other legal entity through which business is conducted.

Corporation: A corporation or joint stock association organized under the laws of the United States, this state, or any other state, territory or foreign country or dependency.

Collection Officer: The collection officer of the county or any other person designated to perform the functions set forth within this ordinance.

Compensation: means wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted as follows:

- (a) Include any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(H), OR 457 of the IRC; and
- (b) Include any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the IRC, including but not limited to Sections 125 and 132 of the IRC.

Employee: means any person who renders services to another person or any business entity for compensation, including an officer of a corporation and any officer, employee or elected official of the United States, a state, or any political

subdivision of a state, or any agency of instrumentality of any one(1) or more of the above. A person classified as an independent contractor under the Internal Revenue Code shall not be considered an employee

Employer: Any individual, person, partnership, association, corporation, governmental body or unit or administration or agency, or any other entity, who or that employs one or more persons on a salary, wage, commission or other compensation basis. As defined in Section 3401(d) of the Internal Revenue Code.

Internal Revenue Code: means the IRC in effect on December 31, of the year in which the tax is due, exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31, of the year in which the tax is due, that would otherwise terminate.

Licensee: Any person required to file a return or to pay an occupational tax under this chapter.

Occupational Tax: A tax imposed for the privilege of exercising the right to engage in trade, occupation or profession for compensation paid by others within Gallatin County, Kentucky. This is analogous with a license fee.

Occupations, trade, profession or other activity: The doing of any kind of work, the rendering of any kind of personal service, to the holding of any kind of position or job within the county, by any clerk, laborer, tradesman, manager, official or other employee, including any non resident of the county who is employed by an employer as defined in this section, where the relationship between the individual performing the services and the person for who such services are rendered is, as to those legal services, the legal relationship, or employer and employee, including also a partner of a firm or an officer of a firm or corporation if such partner or officer receives a salary for his personal services rendered in the business of such firm or corporation, and shall also include and mean the holding of any kind of office or position either by election or appointment by the federal, state, county or county officer or employee, where the services of such official or employee are rendered within the county.

Person: Any natural person, co-partnership, fiduciary, association or corporation. Whenever the word "person" is used in any clause prescribed and imposing a penalty in the nature of a fine or imprisonment, the word, as applied to a partnership or other form of unincorporated enterprise, shall mean the partners or members thereof, and as applied to corporations, shall mean the officers and directors thereof.

Salaries, wages, commissions and other compensations: The total gross amount of all salaries, wages, commissions, bonuses, share of net partnership receipts or withdrawals, corporate

dividends paid in lieu of salaries or wages, and all other payments of other consideration which a person receives from or is entitled to, for any work done or personal services rendered in any trade, occupation or profession or any other activity, including all deductions whether for tax, insurance or other. Amounts paid to traveling salesmen or other workers as allowance or reimbursement for travel or other expenses incurred in the business of the employee to his employer, are excluded from the foregoing definition.

Treasurer: Treasurer of the county.

SECTION 2: USE OF PROCEEDS; UNLAWFUL IMPOSITION OF OCCUPATIONAL TAX

All monies derived from the occupational license fee tax pursuant to the provisions of this ordinance shall be paid to the county treasurer and placed to the credit of the general revenue fund of the county and shall be used for the health, education, safety, welfare and convenience of the inhabitants of Gallatin County, Kentucky including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services. It is the purpose of this chapter to provide revenue for the general fund of the county and it is not the intention of the county or of this ordinance to impose and require an occupational license fee tax prohibited by law.

SECTION 3; LEVY GENERALLY

There is hereby levied and imposed an annual occupational tax upon each person, association, corporation, trade, profession and other activity in the county, for the privilege of engaging in such occupation, trade, profession and other activity, which occupational tax shall be measured by and be equal to one percent (1%) of the gross salaries, wages, commissions and other compensations earned by such person for work done or services performed or rendered in the county. ~~provided, however, that such person shall be entitled to an exemption of \$5,000.00 of said gross salaries, wages etc per calendar year before the application of the license fee after December 31, 2004. For the period beginning October 1, 2004 through December 31, 2004, such person shall be entitled to an exemption of \$1,250.~~

Where such salaries, wages, commissions, and other compensations are earned for work done or services rendered both within and without the county, said occupational tax shall be measured by such part of the salaries, wages, commissions and other compensations as is earned as a result of work done or services performed or rendered in Gallatin County. The occupational tax shall be computed by obtaining the percentage of the compensation for work performed or services rendered within the county as relates to the total compensation earned. 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 IRS or the Kentucky Revenue Cabinet shall be required to file and pay to Gallatin County an occupational license tax for the privilege of engaging in such activities within Gallatin County. The occupational license tax shall be measured by 1% with the \$5,000.00 exemption of:

(a) all wages and compensation paid or payable in Gallatin County for work done or services performed or rendered in Gallatin County by every resident and non-resident who is an employee. This is not intended as a "net profits tax" but as an occupational license for the privilege of employment within Gallatin County.

SECTION 4: EMPLOYER WITHHOLDING AND PAYMENT; RETURNS

(a) Each employer who employs one or more persons within the county shall deduct monthly, or more often than monthly, at the time of payment thereof, the occupational tax due from each employee measured by the amount of salaries, wages, commissions, or compensations, due by said employer to said employee and shall pay to the treasurer the amount of occupational tax so deducted. The payment required to be made unto the treasurer on account of deduction by employers shall commence and be made quarterly for the quarterly periods beginning October 1, 2004 and each and every quarter thereafter, on or before the fifteenth (last) day be it the 30th or 31st of the first month next following the preceding three month quarterly period of said deduction. The aforesaid required quarterly payments shall be for the quarterly periods ending March 31st, June 30th, September 30th and December 31st of each year. Each employer shall, annually no later than the 31st day of January of each year, make a return to the finance officer in which shall be set forth the name and residence of each employee of said employer during the preceding calendar year, giving the amount of salaries, wages, commissions or other compensations earned during such preceding year, by each employee. However, the failure or omission of any employer to deduct such occupational tax shall not relieve the employee from the payment of such occupational tax in compliance with respect to making returns and payment thereof as may be fixed in this ordinance or established by the finance officer.

(b) Every person whose earnings are subject to the occupational tax imposed by this ordinance, shall, on or before April fifteenth of each year, make and file a return with the finance officer on a form obtained from the treasurer. In the return filed, there shall be set forth the aggregate amount of salaries, wages, bonuses, incentive payments, commissions, fees, and other compensation received (all as hereinbefore defined), by and during the preceding year within the county and subject to the said occupational tax, together with such other pertinent information as the collection officer may require.

(c) Where the entire earnings for the year are paid by one and the same employer and the occupational tax has in each instance been withheld or deducted by the employer from the gross amount of compensation without adjustment for expenses it shall

not be necessary for such employee to file a return for the year unless required or requested to do so by the collection officer.

(d) If the return is made for a fiscal year for any period other than a calendar year, said return shall be made within one hundred thirty-five (135) days from the end of the said fiscal year or other period.

(e) The return shall also show the amount of the occupational tax imposed by this ordinance on such earning, or both.

(f) The person making the return shall, at the time of filing thereof, pay to the treasurer the amount of tax shown to be due by the return.

(g) Where any portion of the occupational tax otherwise due shall have been deducted at the source and shall have been paid to the treasurer by the person making said deduction, a credit equal to the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at the time of the filing of said return.

(h) If a licensee shall terminate his business or employment for which the occupational tax has not been withheld, during the calendar or fiscal year, the proper return shall be filed and the tax paid within one hundred thirty-five (135) days after the termination of said business or employment.

(i) Persons temporarily engaged in business within the county, or temporarily performing services within the county, shall file a return and pay the occupational tax based upon the completion of said business or employment; or at quarterly intervals as fore-mentioned schedule, but not to exceed 90 days.

(j) The collection officer shall have authority to extend the filing of said returns in his or her discretion. Such extension shall be upon the written request of the licensee. Provided, however any balance unpaid when payment is due under the terms of this chapter shall bear interest at the rate of twelve (12) percent per annum until paid.

SECTION 5: COLLECTION OF OCCUPATIONAL TAX AT SOURCE

It is the duty of each employer (as hereinbefore defined) who employs one or more persons on a salary, wage, commission or other compensation basis, to deduct monthly or more often, at the time of the payment, of such compensation, the occupational tax on such salary, wage, bonus, incentive payment, commission or other compensation paid to employees for activities in the county. However, the mere fact that the occupational tax is not withheld will not relieve the employee of the responsibility of filing a return and paying the tax on the compensation received. A nonresident employer, either maintaining in the county an office, business address or, doing business therein, or is otherwise subject to service of legal process, is subject to the withholding

provision of this action.

SECTION 6: COMPENSATION EXCLUDED; SPECIFIC COVERAGE

(1) The following money receipts are not deemed to be "salaries" within the meaning of this chapter;

(a) Old age or retirement payments: Periodical payments commonly recognized as old age or retirement pensions, made to persons retired from service after reaching a specified age or after a stated period of employment are not subject to the occupational tax.

(b) Disability, sickness, accident benefits and unemployment compensation; Payments made to employees by an employer under a disability, sickness and accident plan, are not subject to the occupational tax. Unemployment compensation payments by the state or any other agent are not subject to the occupational tax.

(c) Death benefits: Death benefits payable by an employer to the beneficiary of any employee or to his estate, whether payable in a single sum or otherwise, are not subject to the occupational tax.

(d) Benefits arising under the Workmen's Compensation Act as compensation for disabilities sustained during the course of employment, together with any amount of damages received by suit or agreement on account of such disability, are not subject to this occupational tax.

SECTION 7: OFFICIALS TO COLLECT AND KEEP RECORDS

It shall be the duty of the designated collection officer, as appointed by the Fiscal Court to collect and receive the occupational taxes imposed by this ordinance. The said collection officer shall also keep records showing the amount received by them from each licensee and employer and the date of such receipt. The County Treasurer or Finance Officer shall keep record of the balance received.

SECTION 8: INQUISITORIAL POWERS OF FINANCE OFFICER; ENFORCEMENT

(a) The collection officer is charged with the enforcement of the provisions of this ordinance, and is empowered to prescribe, adopt and promulgate and enforce rules and regulations relating to any matter, pertaining to the administration and enforcement of the provisions of this ordinance, including but not limited to provisions for the reexamination and correction of returns to which an underpayment or overpayment is claimed or found to have been made and the rules and regulations as promulgated by him or her shall all be binding upon the licensee and employers. However all such rules, regulations and decisions shall be subject to the consent and approval of the judge executive.

(b) The designated collection officer personally, or their agents or employees, is authorized and empowered to examine the books, papers and records of any employer, or supposed employer, or of any license payer, or supposed license payer, in order to verify the accuracy of any return made; or, if no return was made,

to ascertain the occupational taxes imposed by this ordinance when he or she deems this reasonably necessary for the purposes incident to the performance of his or her duties hereunder. The collection office may enforce this right by application to the appropriate court having jurisdiction over these matters.

(c) Every employer or supposed employer, and every license payer or supposed license payer, is required to furnish to the collection officer or his or her duly authorized agent, and employees, the means, facilities and opportunity for such examinations, investigations and audits as are authorized in and by this chapter.

(d) The designated collection officer is further authorized to examine, under oath, any person, concerning any income which was or should have been returned for assessment of occupational tax, and to this end, the designated collection officer has the right and power to compel the production of books, papers and records and the attendance of all persons before him or her, whether as parties or witnesses, whom he or she believes to have knowledge of such income.

(c) Refusal of such examination of any employer or person subject to the occupational tax, or presumed to be such employer or person so subject, constitutes a Class A Misdemeanor.

SECTION 9: COLLECTION OF DEFICIENCIES; ALLOWANCE OF CREDIT FOR OVERPAYMENT

(a) If as a result of investigation conducted by the designated collection officer a return is found to be incorrect, the designated collection officer is authorized to access and collect any underpayment of occupational tax withheld at source or any underpayment of occupational tax owing by any license payer, with respect to earnings. If no return has been filed and an occupational tax is found to be owing, the tax actually owing may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer.

(b) Should it be disclosed, either as a result of an investigation by the collection officer or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the county will refund such overpayment.

(c) The employer will in every instance be required to pay the full occupational tax which should have been withheld, even though he may fail to withhold from the employee. If too much has been withheld the excess shall be refunded by the employer to the employee. While the withholding agent (employer) will be expected to maintain complete records of such adjustments with employees, any such adjustments made during any month will not need to be reflected in the withholding return or disclosed by schedules or statements, thereto attached. However, where adjustments are made between employer and employee, disclosure shall be made in a statement supporting the annual schedule or schedules filed pursuant to these regulations.

SECTION 10: RECORDS TO BE KEPT BY EMPLOYERS AND LICENSE PAYERS

Employers and others subject to the occupational taxes, pursuant to this ordinance, are required to keep such records as will enable the filing of true and accurate returns, whether of fees withheld at source or of fees payable upon earning and such records are to be preserved to enable the designated collection officer or any agent or employee of the designated collection officer to verify the corrections of the return filed.

SECTION 11: PENALTIES

All occupational taxes imposed by this ordinance which remain unpaid after they become due shall bear interest at the rate of twelve per cent (12%) per annum and any person who fails to pay such occupational tax when same become due shall also be charged a penalty of one per cent per month thereof not to exceed ten per cent (10%) of the amount of such unpaid occupational tax. Any person whom shall fail, neglect, or refuse to pay any taxes or make any return required by this ordinance, any employer who shall fail to withhold said occupational tax or to pay over to the county those so withheld under the terms of this ordinance, of any person, who shall refuse to permit the designated collection officer or any agent, employee designated by them in writing, to examine books, records and papers pertaining to information required under this chapter, or who shall knowingly make any incomplete, false or fraudulent return, or shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings in order to avoid the payment of the whole or any part of the occupational tax shall become liable to the county for such taxes as well as the interest and penalty thereof.

The failure of any employer or payer to receive or procure returns or other forms is not an excuse for failure to make any return or to pay the occupational tax.

Further, in addition to payment of the taxes, interest and penalties aforesaid, said non-complying person shall also be guilty of a Class A Misdemeanor according to the laws of the Commonwealth of Kentucky and upon conviction, shall be subject to punishment of imposition of a fine of no less than \$250.00 nor more than \$500.00 and jail incarceration of no less than 90 days nor no more than 12 months or at both fine and jail incarceration. Such criminal penalties shall be in addition to the civil penalties imposed above.

SECTION 12: CONFIDENTIAL INFORMATION

Any information gained by the treasurer, designated collection officer, or any other official or 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 in accordance with proper judicial order, and any person or agent divulging such information shall, upon conviction, be subject to punishment as provided in section 13, and shall be dismissed from employment by the county upon conviction. However, such person may disclose to the commissioner of revenue of the state of his duly authorized agent all such information and the right to inspect any of the books and records of the county if said commission grants to the county the

reciprocal right to obtain information from the files and records from the department of revenue of the state and maintains the privileged character of the information so furnished to him.

SECTION 13: PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

Occupational Tax Returns and all audits connected therewith are confidential. Any information gained by the designated collection officer and treasurer and their agents or employees, or by any other official or agent of the county as a result of any returns, investigations, hearings, or verifications required or authorized by this chapter, shall be held confidential, except for official purposes and except in accordance with proper judicial order or as otherwise provided in Section 11 and by dismissal from employment by the county. Every such breach of confidence constitutes a separate offense.

SECTION 14: SEVERABILITY

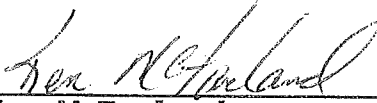
The provisions of this ordinance are severable. If any sentence, clause or section or part of this ordinance with application thereof of any particular state or case is for any reason is found to be unconstitutional, illegal, or invalid, shall not effect or repeal any of the remaining provisions, sentences, clauses or sections or parts of this ordinance, it being the intent of this court to adopt such provision, section, paragraph, sentence and part thereof separately and independently of each other.

SECTION 15: EFFECTIVE DATE

This Ordinance shall take effect and be in full force immediately upon adoption and all ordinances or parts of other ordinances which conflict with this ordinance are hereby repealed as so allowable by applicable law. Any ordinance or parts thereof not in conflict with the foregoing remain valid and in full force and effect.

AMENDMENT FIRST READ AND APPROVED on this 13th day of October, 2011.

AMENDMENT SECOND READING, APPROVED AND ADOPTED on this the 10th day of November, 2011.



Ken McFarland
GALLATIN COUNTY JUDGE/EXECUTIVE

Attest:



GALLATIN COUNTY CLERK

GALLATIN FISCAL COURT
WARSAW, KENTUCKY
ORDINANCE NO. 070804-2

AN ORDINANCE OF THE FISCAL COURT OF GALLATIN COUNTY, KENTUCKY, RELATING TO GENERAL BUSINESS LICENSING UPON ALL PERSONS ENGAGED IN ANY TRADES, BUSINESSES, OR PROFESSIONS WITHIN THE COUNTY OF GALLATIN, COMMONWEALTH OF KENTUCKY FOR THE HEALTH EDUCATION, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS OF GALLATIN COUNTY, COMMONWEALTH OF KENTUCKY, INCLUDING BUT NOT LIMITED TO ALS AMBULANCE, FIRE, POLICE, JAIL, PARKS AND CAPITAL PROJECTS.

WHEREAS, Gallatin County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Gallatin County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Gallatin County community including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services;

WHEREAS, the Gallatin County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the county is by imposition of a tax;

WHEREAS, the Gallatin County Fiscal Court having determined that an annual business license fee tax shall be imposed on persons engaging in trades, businesses, or professions in Gallatin County, Kentucky;

WHEREAS, an Ordinance should be enacted to implement the above referenced annual business license fee tax;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Gallatin County Fiscal Court as follows:

SECTION 1: LICENSES REQUIRED TO ENGAGE IN CERTAIN TRADES, BUSINESS, OR PROFESSIONS

No person shall engage in any of the trades, businesses, or professions for which licenses are required by any provision of this code or any other ordinance of Gallatin County, KY without first applying for and obtaining a license from the Gallatin county Judge Executive or any duly authorized issuing authority.

(A) Business is defined as an occupation or trade engaged in for the purpose of obtaining a livelihood or gain. Separate businesses may be maintained at the same location if any of the three apply:

- (1) there is a separate entryway for the separate businesses;
- (2) There is a separate accounting or book keeping by the owner for the separate businesses;
- (3) There are separate employees for the separate businesses.

(B) BUSINESS SITUS is defined as a place where the owner or his agent is conducting business.

SECTION 2: APPLICATION FOR LICENSE.

(A) All original applications for licenses, unless otherwise specifically provided, shall be made to the Gallatin County Judge Executive or his designee in writing upon forms to be furnished by the Judge Executive's office and shall contain:

- (1) The name of the applicant and of each officer, partner, or business associate;
- (2) His present occupation and place of business;
- (3) His place of residence for five years next preceding the date of application;
- (4) The nature and location of the intended business or enterprise;
- (5) The period of time for which the license is desired;
- (6) A description of the merchandise to be sold, if for a vendor;
- (7) Such other information concerning the applicant and his business as may be reasonable and proper, having regard to the nature of the license desired.

- (B) Renewal of an annual license may be granted to a licensee in good standing upon the original application, unless otherwise provided.
- (C) With each original or renewal application, the applicant shall deposit the fee required for the license requested.
- (D) It shall be unlawful to knowingly make any false statement or representation in the license application.

SECTION 3: ISSUANCE OF LICENSE; STANDARDS FOR ISSUANCE.

(A) upon receipt of such application for a license, accompanied by the proper fee, if approval by another officer or department is not required, the Gallatin County Judge Executive or his designee shall forthwith deposit the fee in the general fund of the county and issue the applicant the proper license certificate signed by the County Judge

Executive or his designee. If for some reason the license is not issued the fee shall be returned to the applicant.

- (B) The application shall be approved unless such investigation discloses tangible or reasonably articulable evidence that the conduct of the applicant's business would pose a substantial threat to the public health, safety, morals, or general welfare

SECTION 4: DATE AND DURATION OF LICENSE

- (A) The license fiscal year for the County shall begin on January 1 and end on December 31. Any person, firm, corporation, beginning a taxed business or undertaking upon a taxed occupation after the first month of any calendar year, shall procure a license to do so by paying proportionally, being a the percentage of time left in the calendar year (i.e.- six months equals half or 50%). The minimum fee charged is for six months. There are no refunds for a business that terminates operations.
- (B) Any person failing to obtain a license and said person continuing to fail to obtain a license for more than 30 days after the expiration of the old license shall be charged a 10% penalty. If that same person continues to fail to obtain a license as required above shall be subject to a 10% interest per annum.
- (C) Any person failing to obtain a business license as required above shall not be permitted to form or continue their business within Gallatin County.
- (D) In no event shall a license be granted to any business or person for a longer period of time than one year.
- (E) Every license is issued to an individual person or business and shall not be transferable.
- (F) Every license certificate shall be displayed in a fixed and prominent location upon the licensed premises. Other licensees shall carry the license certificates at all times and shall exhibit the license upon request by law officer or citizen.

SECTION 5: REVOCATION AND SUSPENSION

- (A) Any license may be revoked by the legislative body at any time for conditions or considerations which, had they existed at the time of issuance, would have been valid grounds for denial; for any misrepresentation of a natural fact in the application discovered after the issuance of the license; for violation of any provision of this chapter or other law ordinance relating to the operation of the business or enterprise for which the license has been issued; or upon conviction of a license for any federal, state, or municipal law or ordinance involving moral turpitude.
- (B) The revocation shall become effective upon notice served upon the licensee or posted premises affected.

- (C) As a preliminary to revocation, the legislative body may issue an order suspending the license, which shall become effective immediately upon service of written notice to the licensee. This notice shall specify the reason for suspension, and may provide conditions under which reinstatement of the license may be obtained. Upon compliance with these conditions within the time specified, the license may be restored.

SECTION 6: APPEAL AND REVIEW

In case any applicant has been denied a license, or if his license has been revoked or suspended, the applicant or licensee as the case may be, shall within three business days have the right to appeal to the fiscal court from the denial, revocation, or suspension. Notice of appeal shall be filed in writing with the Gallatin County Judge Executive's or his designee who shall fix the time and place for a hearing, which shall be held no later than one week thereafter. The Gallatin County Judge Executive or his designee shall notify all members of the fiscal court of the time and place of the hearing not less than 24 hours in advance thereof. A majority of the fiscal court members shall constitute a quorum to hear the appeal. The appellant may appear and be heard in person or by counsel. If, after a majority of the members of the fiscal court present at the meeting declare in favor of the applicant, the license shall be issued or fully reinstated as the case may be; otherwise the order appealed from shall become final.

SECTION 7: BUSINESS LICENSE FEE SCHEDULE

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|---|---|
| Accountant, Practicing the profession of counseling, keeping books and records or filing of income tax return | \$100.00 |
| Adult Entertainment Establishment (Sexually Oriented Business) | \$1,000.00 |
| Alcoholic beverages | |
| Beer, distributor | \$250.00 |
| Beer, retail | \$200.00 |
| Liquor, retail | \$500.00 |
| Liquor, by drink | \$700.00 |
| Amusement and recreation centers. | |
| For operating amusement or recreation center | \$100.00 |
| For Compensation | |
| Apartment house, each location | \$ 20.00 per unit |
| | (up to 25 units with a maximum of \$500.00 per complex) |
| Architect, per year | \$150.00 |
| Attorney (See "Law, practice of) | * |
| Auctioneer | \$100.00 |
| Automobile Sales & Dealerships | |
| "Salespersons will pay on commissions" | \$150.00 |
| Barber shop | \$ 50.00 |

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| Beauty shop | \$ 50.00 |
| Bed & Breakfast establishments | \$100.00 |
| Billiards/pool | \$100.00 |
| Bowling Alley | \$100.00 |
| Building and loan companies (See Loan Company) | \$100.00 |

Carnival. No license shall be issued for the opening of a carnival or street fair, except by the Gallatin Co. Fiscal Court in regular or special meeting at which time the license fee is to be fixed.

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| Carpenters | \$100.00 |
| Car Wash | \$100.00 |
| Chiropractor, per year | \$100.00 |
| Civil engineer, per year | \$100.00 |
| Claim agent, per year | \$100.00 |
| Clairvoyants | \$350.00 |
| Cleaning Service | \$ 50.00 |
| Contractors | |
| General | \$150.00 |
| Subcontractors: painters, plumbers, masons, or carpenters, each | \$100.00 |
| Electricians | \$100.00 |

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| Dance Hall. For operating dance hall (public) for compensation | |
| Per year | \$150.00 |
| Per night | \$100.00 |
| Dance School | \$100.00 |
| Day Care or pre-school | \$ 50.00 |
| Delivery Service | \$100.00 |
| Dentist | \$100.00 |
| Dry Cleaning & pressing. For operating a business of cleaning, pressing, & dyeing. | \$100.00 |

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| Electrician (See also contractors) | \$100.00 |
| Electrical Engineer | \$100.00 |

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| Farm produce | \$ 25.00 |
| Florist (an established location) | \$100.00 |
| Funeral Home establishment | \$100.00 |

Gas Depot (See motor oils, gas depot)

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| Hotel (See Motel). Any establishment renting rooms | \$100.00 |
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| Insurance Agency | \$100.00 |
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| Junk yard | \$150.00 |
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| Laundromat. For operating a self-service Laundromat, each location | \$100.00 |
| Law, practice of (per lawyer) | \$100.00 |
| Lawn Service (mowing, mulching and lawn maintenance) | \$ 50.00 |
| Manufacturing. For operating a plant for the manufacture of any products by Processing, assembling, or converting (except alcoholic beverages) | \$500.00 |
| Massage Therapist | \$ 50.00 |
| Medicine, practice of | \$100.00 |
| Mercantile establishments | \$100.00 |
| Monuments (Agents soliciting sale of marble or monuments) | \$100.00 |
| Motel (see also Hotel) | \$100.00 |
| Motor oils, gas depot. Operating as wholesale dealer in oil And gas products by depot or trucks | \$100.00 |
| Newspaper. For publishing a newspaper and job printing. | \$100.00 |
| Nursing homes | \$100.00 |
| Optometrist | \$100.00 |
| Osteopathy | \$100.00 |
| Painter (see also contractors) | \$100.00 |
| Pawn shop, after approval of Sheriff's Dept. | \$100.00 |
| Peddlers/solicitors per year | \$ 50.00 |
| Pest exterminator, per year | \$ 50.00 |
| Photographer (for conducting a photograph gallery) | \$100.00 |
| Physician | \$100.00 |
| Plumber (see also contractors) | \$100.00 |
| Printing | \$100.00 |
| Private Investigator | \$100.00 |
| Real estate agent | \$100.00 |
| Repair service | \$100.00 |
| Restaurants | \$100.00 |
| Security Service | \$100.00 |
| Service Station (for operating a service station where gas, oil, and accessories are sold, including soft drinks per year) | \$100.00 |
| Sewing shop, for alterations and tailoring | \$ 50.00 |
| Spa/exercise | \$100.00 |
| Tattoo Parlor | \$200.00 |
| Taxicab | |
| Conducting or operating taxi station with reserved space (sign) each | \$ 50.00 |
| Truck Business | \$100.00 |
| Temporary services agency | \$150.00 |

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| Theatre or motion picture houses. To operate moving pictures, Theatoriums, Vaudevilles, talking or sound pictures, or shows of similar character, each location | \$100.00 |
| Trailer court | \$100.00 |
| Travel agency | \$100.00 |
| Tree trimming | \$ 50.00 |
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| Veterinary surgeon | \$100.00 |
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| Warehouse rental | \$100.00 |
| Wholesale distributor | \$150.00 |

SECTION 8: PENALTY

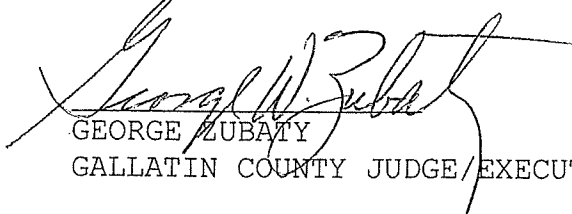
Any person, firm, or corporation who shall fail to procure the license or pay the fee herein provided, or shall violate any of the provisions of this chapter, shall be deemed guilty of a misdemeanor and on conviction thereof shall be fined not less than \$10.00 nor more than \$50.00 for each offense. Each day's business engaged in without such a license constitutes a separate offense. In addition to paying such fines and the costs, the person, firm, or corporation so convicted shall have the option of taking out and paying for the proper license for the business or occupation engaged in and continuing the same to the end of the fiscal year, or immediately closing up such business and ceasing to follow such occupation in the city until he shall have proper license to do so.

EFFECTIVE DATE

This Ordinance shall take effect and be in full force immediately upon adoption and all ordinances or parts of other ordinances which conflict with this ordinance are hereby repealed as so allowable by applicable law. Any ordinance or parts thereof not in conflict with the foregoing remain valid and in full force and effect.

FIRST READ AND APPROVED on this 8th day of April, 2004.

SECOND READING, APPROVED AND ADOPTED on this the 8th day of July, 2004.


 GEORGE ZUBATY
 GALLATIN COUNTY JUDGE/EXECUTIVE

Attest:


 GALLATIN COUNTY CLERK

GALLATIN FISCAL COURT
WARSAW, KENTUCKY
ORDINANCE NO. 020804-1

AN ORDINANCE OF THE FISCAL COURT OF GALLATIN COUNTY, KENTUCKY, RELATING TO LICENSE FEE UPON ALL PERSONS ENGAGED OR EMPLOYED IN ANY TRADE, OCCUPATION OR PROFESSION WITHIN THE COUNTY OF GALLATIN, COMMONWEALTH OF KENTUCKY FOR THE HEALTH EDUCATION, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS OF GALLATIN COUNTY, COMMONWEALTH OF KENTUCKY, INCLUDING BUT NOT LIMITED TO ALS AMBULANCE, FIRE, POLICE, JAIL, PARKS, AND CAPITAL PROJECTS OF ONE (1%) PER CENT

WHEREAS, Gallatin County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Gallatin County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Gallatin County community including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services;

WHEREAS, the Gallatin County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the county is by imposition of a tax;

WHEREAS, the Gallatin County Fiscal Court having determined that an annual occupational license fee tax shall be imposed on any wage, salary, business, trade, occupation or profession in Gallatin County, Kentucky;

WHEREAS, an Ordinance should be enacted to implement the above referenced annual occupational license fee tax;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Gallatin County Fiscal Court as follows:

SECTION 1: DEFINITIONS

The following words, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the content clearly indicated or requires a different meaning;

Association: A partnership, limited partnership, joint venture or any other form of unincorporated enterprise, owned or engaged in by two (2) or more persons.

Corporation: A corporation or joint stock association organized under the laws of the United States, this state, or any other state, territory or foreign country or dependency.

Collection Officer: The collection officer of the county or

any other person designated to perform the functions set forth within this ordinance.

Employer: Any individual, person, partnership, association, corporation, governmental body or unit or administration or agency, or any other entity, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

Licensee: Any person required to file a return or to pay an occupational tax under this chapter.

Occupational Tax: A tax imposed for the privilege of exercising the right to engage in trade, occupation or profession for compensation paid by others within Gallatin County, Kentucky. This is analogous with a license fee.

Occupations, trade, profession or other activity: The doing of any kind of work, the rendering of any kind of personal service, to the holding of any kind of position or job within the county, by any clerk, laborer, tradesman, manager, official or other employee, including any non resident of the county who is employed by an employer as defined in this section, where the relationship between the individual performing the services and the person for who such services are rendered is, as to those legal services, the legal relationship, or employer and employee, including also a partner of a firm or an officer of a firm or corporation if such partner or officer receives a salary for his personal services rendered in the business of such firm or corporation, and shall also include and mean the holding of any kind of office or position either by election or appointment by the federal, state, county or county officer or employee, where the services of such official or employee are rendered within the county.

Person: Any natural person, co-partnership, fiduciary, association or corporation. Whenever the word "person" is used in any clause prescribed and imposing a penalty in the nature of a fine or imprisonment, the word, as applied to a partnership or other form of unincorporated enterprise, shall mean the partners or members thereof, and as applied to corporations, shall mean the officers and directors thereof.

Salaries, wages, commissions and other compensations: The total gross amount of all salaries, wages, commissions, bonuses, share of net partnership receipts or withdrawals, corporate dividends paid in lieu of salaries or wages, and all other payments of other consideration which a person receives from or is entitled to, for any work done or personal services rendered in any trade, occupation or profession or any other activity, including all deductions whether for tax, insurance or other. Amounts paid to traveling salesmen or other workers as allowance or reimbursement for travel or other expenses incurred in the business of the employee to his employer, are excluded from the foregoing definition.

Treasurer: Treasurer of the county.

SECTION 2: USE OF PROCEEDS; UNLAWFUL IMPOSITION OF OCCUPATIONAL TAX

All monies derived from the occupational license fee tax pursuant to the provisions of this ordinance shall be paid to the county treasurer and placed to the credit of the general revenue fund of the county and shall be used for the health, education, safety, welfare and convenience of the inhabitants of Gallatin County, Kentucky including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services. It is the purpose of this chapter to provide revenue for the general fund of the county and it is not the intention of the county or of this ordinance to impose and require an occupational license fee tax prohibited by law.

SECTION 3; LEVY GENERALLY

There is hereby levied and imposed an annual occupational tax upon each person, association, corporation, trade, profession and other activity in the county, for the privilege of engaging in such occupation, trade, profession and other activity, which occupational tax shall be measured by and be equal to one percent (1%) of the gross salaries, wages, commissions and other compensations earned by such person for work done or services performed or rendered in the county; provided, however, that such person shall be entitled to an exemption of \$5,000.00 of said gross salaries, wages etc per calendar year before the application of the license fee after December 31, 2004. For the period beginning October 1, 2004 through December 31, 2004, such person shall be entitled to an exemption of \$1,250.

Where such salaries, wages, commissions, and other compensations are earned for work done or services rendered both within and without the county, said occupational tax shall be measured by such part of the salaries, wages, commissions and other compensations as is earned as a result of work done or services performed or rendered in Gallatin County. The occupational tax shall be computed by obtaining the percentage of the compensation for work performed or services rendered within the county as relates to the total compensation earned.

This is not intended as a "net profits tax" but as an occupational license for the privilege of employment within Gallatin County.

SECTION 4: EMPLOYER WITHHOLDING AND PAYMENT; RETURNS

(a) Each employer who employs one or more persons within the county shall deduct monthly, or more often than monthly, at the time of payment thereof, the occupational tax due from each employee measured by the amount of salaries, wages, commissions, or compensations, due by said employer to said employee and shall pay to the treasurer the amount of occupational tax so deducted.

The payment required to be made unto the treasurer on account of deduction by employers shall commence and be made quarterly for the quarterly periods beginning October 1, 2004 and each and every quarter thereafter, on or before the fifteenth day of the first month next following the preceding three month quarterly period of said deduction. The aforesaid required quarterly payments shall be for the quarterly periods ending March 31st, June 30th, September 30th and December 31st of each year. Each employer shall, annually no later than the 31st day of January of each year, make a return to the finance officer in which shall be set forth the name and residence of each employee of said employer during the preceding calendar year, giving the amount of salaries, wages, commissions or other compensations earned during such preceding year, by each employee. However, the failure or omission of any employer to deduct such occupational tax shall not relieve the employee from the payment of such occupational tax in compliance with respect to making returns and payment thereof as may be fixed in this ordinance or established by the finance officer.

(b) Every person whose earnings are subject to the occupational tax imposed by this ordinance, shall, on or before April fifteenth of each year, make and file a return with the finance officer on a form obtained from the treasurer. In the return filed, there shall be set forth the aggregate amount of salaries, wages, bonuses, incentive payments, commissions, fees, and other compensation received (all as hereinbefore defined), by and during the preceding year within the county and subject to the said occupational tax, together with such other pertinent information as the collection officer may require.

(c) Where the entire earnings for the year are paid by one and the same employer and the occupational tax has in each instance been withheld or deducted by the employer from the gross amount of compensation without adjustment for expenses it shall not be necessary for such employee to file a return for the year unless required or requested to do so by the collection officer.

(d) If the return is made for a fiscal year for any period other than a calendar year, said return shall be made within one hundred thirty-five (135) days from the end of the said fiscal year or other period.

(e) The return shall also show the amount of the occupational tax imposed by this ordinance on such earning, or both.

(f) The person making the return shall, at the time of filing thereof, pay to the treasurer the amount of tax shown to be due by the return.

(g) Where any portion of the occupational tax otherwise due shall have been deducted at the source and shall have been paid to the treasurer by the person making said deduction, a credit equal to the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at

the time of the filing of said return.

(h) If a licensee shall terminate his business or employment for which the occupational tax has not been withheld, during the calendar or fiscal year, the proper return shall be filed and the tax paid within one hundred thirty-five (135) days after the termination of said business or employment.

(i) Persons temporarily engaged in business within the county, or temporarily performing services within the county, shall file a return and pay the occupational tax based upon the completion of said business or employment.

(j) The collection officer shall have authority to extend the filing of said returns in his or her discretion. Such extension shall be upon the written request of the licensee. Provided, however any balance unpaid when payment is due under the terms of this chapter shall bear interest at the rate of twelve (12) percent per annum until paid.

SECTION 5: COLLECTION OF OCCUPATIONAL TAX AT SOURCE

It is the duty of each employer (as hereinbefore defined) who employs one or more persons on a salary, wage, commission or other compensation basis, to deduct monthly or more often, at the time of the payment, of such compensation, the occupational tax on such salary, wage, bonus, incentive payment, commission or other compensation paid to employees for activities in the county. However, the mere fact that the occupational tax is not withheld will not relieve the employee of the responsibility of filing a return and paying the tax on the compensation received. A nonresident employer, either maintaining in the county an office, business address or, doing business therein, or is otherwise subject to service of legal process, is subject to the withholding provision of this action.

SECTION 6: COMPENSATION EXCLUDED; SPECIFIC COVERAGE

(1) The following money receipts are not deemed to be "salaries" within the meaning of this chapter;

(a) Old age or retirement payments: Periodical payments, commonly recognized as old age or retirement pensions, made to persons retired from service after reaching a specified age or after a stated period of employment are not subject to the occupational tax.

(b) Disability, sickness, accident benefits and unemployment compensation; Payments made to employees by an employer under a disability, sickness and accident plan, are not subject to the occupational tax. Unemployment compensation payments by the state or any other agent are not subject to the occupational tax.

(c) Death benefits: Death benefits payable by an employer to the beneficiary of any employee or to his estate, whether payable in a single sum or otherwise, are not subject to the occupational tax.

(d) Benefits arising under the Workmen's Compensation Act as compensation for disabilities sustained during the course of employment, together with any amount of damages received by suit or agreement on account of such disability, are not subject to this occupational tax.

SECTION 7: OFFICIALS TO COLLECT AND KEEP RECORDS

It shall be the duty of the designated collection officer, as appointed by the Fiscal Court to collect and receive the occupational taxes imposed by this ordinance. The said collection officer shall also keep records showing the amount received by them from each licensee and employer and the date of such receipt. The County Treasurer or Finance Officer shall keep record of the balance received.

SECTION 8: INQUISITORIAL POWERS OF FINANCE OFFICER; ENFORCEMENT

(a) The collection officer is charged with the enforcement of the provisions of this ordinance, and is empowered to prescribe, adopt and promulgate and enforce rules and regulations relating to any matter, pertaining to the administration and enforcement of the provisions of this ordinance, including but not limited to provisions for the reexamination and correction of returns to which an underpayment or overpayment is claimed or found to have been made and the rules and regulations as promulgated by him or her shall all be binding upon the licensee and employers. However all such rules, regulations and decisions shall be subject to the consent and approval of the judge executive.

(b) The designated collection officer personally, or their agents or employees, is authorized and empowered to examine the books, papers and records of any employer, or supposed employer, or of any license payer, or supposed license payer, in order to verify the accuracy of any return made; or, if no return was made, to ascertain the occupational taxes imposed by this ordinance when he or she deems this reasonably necessary for the purposes incident to the performance of his or her duties hereunder. The collection office may enforce this right by application to the appropriate court having jurisdiction over these matters.

(c) Every employer or supposed employer, and every license payer or supposed license payer, is required to furnish to the collection officer or his or her duly authorized agent, and employees, the means, facilities and opportunity for such examinations, investigations and audits as are authorized in and by this chapter.

(d) The designated collection officer is further authorized to examine, under oath, any person, concerning any income which was or should have been returned for assessment of occupational tax, and to this end, the designated collection officer has the right and power to compel the production of books, papers and records and the attendance of all persons before him or her, whether as parties or witnesses, whom he or she believes to have knowledge of such income.

(c) Refusal of such examination of any employer or person subject to the occupational tax, or presumed to be such employer

or person so subject, constitutes a Class A Misdemeanor.

SECTION 9: COLLECTION OF DEFICIENCIES; ALLOWANCE OF CREDIT FOR OVERPAYMENT

(a) If as a result of investigation conducted by the designated collection officer a return is found to be incorrect, the designated collection officer is authorized to access and collect any underpayment of occupational tax withheld at source or any underpayment of occupational tax owing by any license payer, with respect to earnings. If no return has been filed and an occupational tax is found to be owing, the tax actually owing may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer.

(b) Should it be disclosed, either as a result of an investigation by the collection officer or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the county will refund such overpayment.

(c) The employer will in every instance be required to pay the full occupational tax which should have been withheld, even though he may fail to withhold from the employee. If too much has been withheld the excess shall be refunded by the employer to the employee. While the withholding agent (employer) will be expected to maintain complete records of such adjustments with employees, any such adjustments made during any month will not need to be reflected in the withholding return or disclosed by schedules or statements, thereto attached. However, where adjustments are made between employer and employee, disclosure shall be made in a statement supporting the annual schedule or schedules filed pursuant to these regulations.

SECTION 10: RECORDS TO BE KEPT BY EMPLOYERS AND LICENSE PAYERS

Employers and others subject to the occupational taxes, pursuant to this ordinance, are required to keep such records as will enable the filing of true and accurate returns, whether of fees withheld at source or of fees payable upon earning and such records are to be preserved to enable the designated collection officer or any agent or employee of the designated collection officer to verify the corrections of the return filed.

SECTION 11: PENALTIES

All occupational taxes imposed by this ordinance which remain unpaid after they become due shall bear interest at the rate of twelve per cent (12%) per annum and any person who fails to pay such occupational tax when same become due shall also be charged a penalty of one per cent per month thereof not to exceed ten per cent (10%) of the amount of such unpaid occupational tax. Any person whom shall fail, neglect, or refuse to pay any taxes or make any return required by this ordinance, any employer who shall fail to withhold said occupational tax or to pay over to the county those so withheld under the terms of this ordinance, of any person, who shall refuse to permit the designated collection officer or any agent, employee designated by them in writing, to

examine books, records and papers pertaining to information required under this chapter, or who shall knowingly make any incomplete, false or fraudulent return, or shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings in order to avoid the payment of the whole or any part of the occupational tax shall become liable to the county for such taxes as well as the interest and penalty thereof.

The failure of any employer or payer to receive or procure returns or other forms is not an excuse for failure to make any return or to pay the occupational tax.

Further, in addition to payment of the taxes, interest and penalties aforesaid, said non-complying person shall also be guilty of a Class A Misdemeanor according to the laws of the Commonwealth of Kentucky and upon conviction, shall be subject to punishment of imposition of a fine of no less than \$250.00 nor more than \$500.00 and jail incarceration of no less than 90 days nor no more than 12 months or both fine and jail incarceration. Such criminal penalties shall be in addition to the civil penalties imposed above.

SECTION 12: CONFIDENTIAL INFORMATION

Any information gained by the treasurer, designated collection officer, or any other official or 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 in accordance with proper judicial order, and any person or agent divulging such information shall, upon conviction, be subject to punishment as provided in section 13, and shall be dismissed from employment by the county upon conviction. However, such person may disclose to the commissioner of revenue of the state of his duly authorized agent all such information and the right to inspect any of the books and records of the county if said commission grants to the county the reciprocal right to obtain information from the files and records from the department of revenue of the state and maintains the privileged character of the information so furnished to him.

SECTION 13: PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

Occupational Tax Returns and all audits connected therewith are confidential. Any information gained by the designated collection officer and treasurer and their agents or employees, or by any other official or agent of the county as a result of any returns, investigations, hearings, or verifications required or authorized by this chapter, shall be held confidential, except for official purposes and except in accordance with proper judicial order or as otherwise provided in Section 11 and by dismissal from employment by the county. Every such breach of confidence constitutes a separate offense. Any person or persons or agent divulging such information shall, upon conviction, be subject to a fine not exceeding \$500 or imprisonment of no more than 12 months, or both, at the discretion of the judicial court.

SECTION 14: SEVERABILITY

The provisions of this ordinance are severable. If any

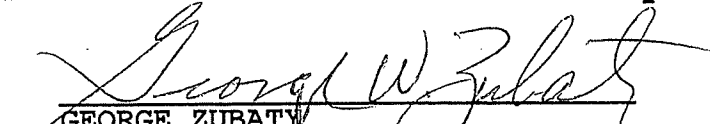
sentence, clause or section or part of this ordinance with application thereof of any particular state or case is for any reason is found to be unconstitutional, illegal, or invalid, shall not effect or repeal any of the remaining provisions, sentences, clauses or sections or parts of this ordinance, it being the intent of this court to adopt such provision, section, paragraph, sentence and part thereof separately and independently of each other.

SECTION 15: EFFECTIVE DATE

This Ordinance shall take effect and be in full force immediately upon adoption and all ordinances or parts of other ordinances which conflict with this ordinance are hereby repealed as so allowable by applicable law. Any ordinance or parts thereof not in conflict with the foregoing remain valid and in full force and effect.

FIRST READ AND APPROVED on this 8th day of April, 2004.

SECOND READING, APPROVED AND ADOPTED on this the 8th day of July, 2004.



GEORGE ZUBATY
GALLATIN COUNTY JUDGE/EXECUTIVE

Attest:



GALLATIN COUNTY CLERK

GALLATIN COUNTY FISCAL COURT

ORDINANCE NO. 06-08-00-1

AN ORDINANCE PRESCRIBING DEFINITIONS OF SEXUALLY ORIENTED BUSINESSES; PROVIDING FOR LICENSING AND REGULATION OF SEXUALLY ORIENTED BUSINESSES AND EMPLOYEES; PROVIDING FOR ADDITIONAL MISCELLANEOUS REGULATIONS FOR SEXUALLY ORIENTED BUSINESSES.

WHEREAS, sexually oriented businesses require special supervision from the public safety agencies of the County in order to protect and preserve the health, safety, morals and welfare of the patrons of such businesses as well as the citizens of the County; and

WHEREAS, the Gallatin County Fiscal Court finds that sexually oriented businesses are frequently used for unlawful sexual activities, including prostitution; and

WHEREAS, the concern over sexually transmitted diseases is a legitimate health concern of the County which demands reasonable regulation of sexually oriented businesses in order to protect the health and well-being of the citizens; and

WHEREAS, licensing is a legitimate and reasonable means of accountability to ensure that operators of sexually oriented businesses comply with reasonable regulations and to ensure that operators do not knowingly allow their establishments to be used as places of illegal sexual activity or solicitation; and

WHEREAS, there is convincing documented evidence that sexually oriented businesses, because of their very nature, have a deleterious effect on both the existing businesses around them and the surrounding residential areas adjacent to them, causing increased crime and the downgrading of property values; and

WHEREAS, it is recognized that sexually oriented businesses, due to their nature, have serious objectionable operational characteristics, particularly when they are located in close proximity to each other, thereby contributing to blight and downgrading the quality of life in the adjacent area; and

WHEREAS, the Gallatin County Fiscal Court desires to minimize and control these adverse effects and thereby protect the health, safety, and welfare of the citizenry; protect the citizens from increased crime; preserve the quality of life; preserve the property values and character of surrounding neighborhoods and deter the spread of blight; and

WHEREAS, the Gallatin County Fiscal Court has determined that locational criteria alone do not adequately protect the health, safety, and general welfare of the people of this County; and

WHEREAS, it is not the intent of this ordinance to suppress any speech activities protected by the First Amendment, but to enact a content neutral ordinance which addresses the secondary effects of sexually oriented businesses; and

WHEREAS, it is not the intent of the Gallatin County Fiscal Court to condone or legitimize the distribution of obscene material, and the Fiscal Court recognizes that state and federal law prohibits the distribution of obscene materials and expects and encourages state law enforcement officials to enforce state obscenity statutes against any such illegal activities in the County.

Pursuant to the authority granted by the Constitution and the legislature of the State of Kentucky, BE IT ORDAINED BY THE GALLATIN COUNTY FISCAL COURT AS FOLLOWS:

SECTION I. PURPOSE AND FINDINGS.

(A) Purpose. It is the purpose of this ordinance to regulate sexually oriented businesses in order to promote the health, safety, morals, and general welfare of the citizens of the County, and to establish reasonable and uniform regulations to prevent the deleterious location and concentration of sexually oriented businesses within the County. The provisions of this ordinance have neither the purpose nor effect of imposing a limitation or restriction on the content of any communicative materials, including sexually oriented materials. Similarly, it is not the intent nor effect of this ordinance to restrict or deny access by adults to sexually oriented materials protected by the First Amendment, or to deny access by the distributors and exhibitors of sexually oriented entertainment to their intended market. Neither is it the intent nor effect of this ordinance to condone or legitimize the distribution of obscene material.

(B) Findings. Based on evidence concerning the adverse secondary effects of adult uses on the community presented in hearings and in reports made available to the Fiscal Court, and on findings incorporated in cases of *City of Renton v. Playtime Theatres, Inc.*, 475 U.S. 42 (1986), *Young v. American Mini Theatres*, 426 U.S. 50 (1976), and *Barnes v. Glen Theatre, Inc.*, 501 U.S. 560 (1991), and on studies in other communities including, but not limited to, Phoenix, Arizona; Minneapolis, Minnesota; Houston, Texas; Indianapolis, Indiana; Amarillo, Texas; Garden Grove, California; Los Angeles, California; Whittier, California; Austin, Texas; Seattle, Washington; Oklahoma City, Oklahoma; Cleveland, Ohio; and Beaumont, Texas; and also on findings from the Report of the Attorney General's Working Group On The Regulation Of Sexually Oriented Businesses, (June 6, 1989, State of Minnesota), the Fiscal Court finds:

- (1) Sexually oriented businesses lend themselves to ancillary unlawful and unhealthy activities that are presently uncontrolled by the operators of the establishments. Further, there is presently no mechanism to make the owners of these establishments responsible for the activities that occur on their premises.
- (2) Communicable diseases may be spread by activities occurring in sexually oriented businesses, including, but not limited to, venereal disease and human immunodeficiency virus infection (AIDS-HIV).
- (3) Since 1981 and to the present, there have been an increasing cumulative number of persons testing positive for the HIV antibody test in Kentucky .
- (4) The number of cases of gonorrhea and other sexually transmitted disease in the United States reported annually remains at a high level.
- (5) The surgeon general of the United States in his report of October 22, 1986, has advised the American public that AIDS and HIV infection may be transmitted through sexual contact, intravenous drug abuse, exposure to infected blood and blood components, and from an infected mother to her newborn.

(6) According to the best scientific evidence, AIDS and HIV infection, as well as syphilis and gonorrhea, are principally transmitted by sexual acts,

(7) Sanitary conditions in some sexually oriented businesses are unhealthy, in part, because the activities conducted there are unhealthy, and, in part, because of the unregulated nature of the activities and the failure of the owners and the operators of the facilities to self-regulate those activities and maintain those facilities.

(8) The findings noted in paragraphs number 1 through 7 raise substantial governmental concerns.

(9) Sexually oriented businesses have operational characteristics which should be reasonably regulated in order to protect those substantial governmental concerns.

(10) A reasonable licensing procedure is an appropriate mechanism to place the burden of that reasonable regulation on the owners and the operators of the sexually oriented businesses. Further, such a licensing procedure will place a heretofore nonexistent incentive on the operators to see that the sexually oriented business is run in a manner consistent with the health, safety and welfare of its patrons and employees, as well as the citizens of the County. It is appropriate to require reasonable assurances that the licensee is the actual operator of the sexually oriented business, fully in possession and control of the premises and activities occurring therein.

(11) Removal of doors on adult booths and requiring sufficient lighting on premises with adult booths advances a substantial governmental interest in curbing the illegal and unsanitary sexual activity occurring in adult theatres.

(12) Requiring licensees of sexually oriented businesses to keep information regarding current employees and certain past employees will help reduce the incidence of certain types of criminal behavior by facilitating the identification of potential witnesses or suspects and by preventing minors from working in such establishments.

(13) The disclosure of certain information by those persons ultimately responsible for the day-to-day operation and maintenance of the sexually oriented business, where such information is substantially related to the significant governmental interest in the operation of such uses, will aid in preventing the spread of sexually transmitted diseases.

(14) It is desirable in the prevention of the spread of communicable diseases to obtain a limited amount of information regarding certain employees who may engage in the conduct which this ordinance is designed to prevent or who are likely to be witnesses to such activity.

(15) The fact that an applicant for an adult use license has been convicted of a sexually related crime leads to the rational assumption that the applicant may engage in that conduct in contravention of this ordinance.

(16) The barring of such individuals from the management of adult uses for a period of years serves as a deterrent to and prevents conduct which leads to the transmission of sexually transmitted diseases.

(17) The general welfare, health, morals and safety of the citizens of the County will be promoted by the enactment of this ordinance.

SECTION II. DEFINITIONS.

(1) ADULT ARCADE means any place to which the public is permitted or invited wherein coinoperated, slugoperated, or for any form of consideration, or electronically, electrically, or mechanically controlled still or motion picture machines, projectors, video or laser disc players, or other image-producing devices are maintained to show images to five or fewer persons per machine at any one time, and where the images so displayed are distinguished or characterized by the depicting or describing of "specified sexual activities" or "specified anatomical areas."

(2) ADULT BOOKSTORE, ADULT NOVELTY STORE OR ADULT VIDEO STORE means a commercial establishment which, as one of its principal purposes, offers for sale or rental for any form of consideration any one or more of the following:

(a) books, magazines, periodicals or other printed matter, or photographs, films, motion pictures, video cassettes or video reproductions, slides, or other visual representations which are characterized by the depiction or description of "specified sexual activities" or "specified anatomical areas"; or

(b) instruments, devices, or paraphernalia which are designed for use in connection with "specified sexual activities."

A commercial establishment may have other principal business purposes that do not involve the offering for sale or rental of material depicting or describing "specified sexual activities" or "specified anatomical areas" and still be categorized as ADULT BOOKSTORE, ADULT NOVELTY STORE, or ADULT VIDEO STORE. Such other business purposes will not serve to exempt such commercial establishments from being categorized as an ADULT BOOKSTORE, ADULT NOVELTY STORE, or ADULT VIDEO STORE so long as one of its principal business purposes is the offering for sale or rental for consideration the specified materials which are characterized by the depiction or description of "specified sexual activities" or "specified anatomical areas."

(3) ADULT CABARET means a nightclub, bar, restaurant, or similar commercial establishment which regularly features:

(a) persons who appear in a state of nudity or semi-nude; or

(b) live performances which are characterized by the exposure of "specified anatomical areas" or by "specified sexual activities"; or

(c) films, motion pictures, video cassettes, slides or other photographic reproductions which are characterized by the depiction or description of "specified sexual activities" or "specified anatomical areas. "

(4) ADULT MOTEL means a hotel, motel or similar commercial establishment which:

(a) offers accommodations to the public for any form of consideration; provides patrons with closed circuit television transmissions, films, motion pictures, video cassettes, slides, or other photographic reproductions which are characterized by the depiction or description of "specified sexual activities" or

"specified anatomical areas"; and has a sign visible from the public right of way which advertises the availability of this adult type of photographic reproductions; or

(b) offers a sleeping room for rent for a period of time that is less than ten (10) hours; or

(c) allows a tenant or occupant of a sleeping room to subrent the room for a period of time that is less than ten (10) hours.

(5) ADULT MOTION PICTURE THEATER means a commercial establishment where, for any form of consideration, films, motion pictures, video cassettes, slides, or similar photographic reproductions are regularly shown which are characterized by the depiction or description of "specified sexual activities" or "specified anatomical areas."

(6) ADULT THEATER means a theater, concert hall, auditorium, or similar commercial establishment which regularly features persons who appear in a state of nudity or semi-nude, or live performances which are characterized by the exposure of "specified anatomical areas" or by "specified sexual activities."

(7) EMPLOYEE means a person who performs any service on the premises of a sexually oriented business on a full-time, part-time or contract basis, whether or not the person is denominated an employee, independent contractor, agent or otherwise and whether or not said person is paid a salary, wage or other compensation by the operator of said business. Employee does not include a person exclusively on the premises for repair or maintenance of the premises or equipment on the premises, or for the delivery of goods to the premises.

(8) ESCORT means a person who, for consideration, agrees or offers to act as a companion, guide, or date for another person, or who agrees or offers to privately model lingerie or to privately perform a striptease for another person.

(9) ESCORT AGENCY means a person or business association who furnishes offers to furnish, or advertises to furnish escorts as one of its primary business purposes for a fee, tip, or other consideration.

(10) ESTABLISHMENT means and includes any of the following:

(a) the opening or commencement of any sexually oriented business as a new business;

(b) the conversion of an existing business, whether or not a sexually oriented business, to any sexually oriented business;

(c) the additions of any sexually oriented business to any other existing sexually oriented business; or

(d) the relocation of any sexually oriented business.

(11) LICENSEE means a person in whose name a license to operate a sexually oriented business has been issued, as well as the individual listed as an applicant on the application for a license; and in the case of an employee, a person in whose name a license has been issued authorizing employment in a sexually oriented business.

(12) MISDEMEANOR means and refers to a criminal offense punishable by a fine not to exceed five hundred dollars (\$500.00) or imprisonment for a term not to exceed three hundred sixty-five (365) days or both. The term "offense" is synonymous with "misdemeanor".

(13) NUDE MODEL STUDIO means any place where a person who appears semi-nude, in a state of nudity, or who displays "specified anatomical areas" and is provided to be observed, sketched, drawn, painted, sculptured, photographed, or similarly depicted by other persons who pay money or any form of consideration. Nude Model Studio shall not include a proprietary school licensed by the State of Kentucky or a college, junior college or university supported entirely or in part by public taxation; a private college or university which maintains and operates educational programs in which credits are transferable to a college, junior college, or university supported entirely or partly by taxation; or in a structure:

(a) that has no sign visible from the exterior of the structure and no other advertising that indicates a nude or semi-nude person is available for viewing; and

(b) where in order to participate in a class a student must enroll at least three days in advance of the class; and

(c) where no more than one nude or semi-nude model is on the premises at any one time.

(14) NUDITY or a STATE OF NUDITY means the showing of the human male or female genitals, pubic area, vulva, anus, anal cleft or cleavage with less than a fully opaque covering, the showing of the female breast with less than a fully opaque covering of any part of the nipple, or the showing of the covered male genitals in a discernibly turgid state.

(15) PERSON means an individual, proprietorship, partnership, corporation, association, or other legal entity.

(16) SEMI-NUDE or in a SEMI-NUDE CONDITION means the showing of the female breast below a horizontal line across the top of the areola at its highest point or the showing of the male or female buttocks. This definition shall include the entire lower portion of the human female breast, but shall not include any portion of the cleavage of the human female breast, exhibited by a dress, blouse, skirt, leotard, bathing suit, or other wearing apparel provided the areola is not exposed in whole or in part.

(17) SEXUAL ENCOUNTER CENTER means a business or commercial enterprise that, as one of its principal business purposes, offers for any form of consideration:

(a) physical contact in the form of wrestling or tumbling between persons of the opposite sex; or

(b) activities between male and female persons and/or persons of the same sex when one or more of the persons is in a state of nudity or semi-nude.

(18) SEXUALLY ORIENTED BUSINESS means an adult arcade, adult bookstore, adult novelty store, adult video store, adult cabaret, adult motel, adult motion picture theater, adult theater, escort agency, nude model studio, or sexual encounter center.

(19) SPECIFIED ANATOMICAL AREAS means:

(a) the human male genitals in a discernibly turgid state, even if completely and opaquely covered; or

(b) less than completely and opaquely covered human genitals, pubic region, buttocks or a female breast below a point immediately above the top of the areola.

(20) SPECIFIED CRIMINAL ACTIVITY means any of the following unlawful activity:

(a) prostitution or promotion of prostitution; dissemination of obscenity; sale, distribution or display of harmful material to a minor; sexual performance by a child; possession or distribution of child pornography; public lewdness, indecent exposure; indecency with a child; engaging in organized criminal activity; sexual assault; molestation of a child; gambling; or distribution of a controlled substance; or any similar offenses to those described above under the criminal or penal code of other states or countries;

(b) for which:

(1) less than two years have elapsed since the date of conviction or the date of release from confinement imposed for the conviction, whichever is the later date, if the conviction is of a misdemeanor offense;

(2) less than five years have elapsed since the date of conviction or the date of release from confinement for the conviction, whichever is the later date, if the conviction is of a felony offense; or

(3) less than five years have elapsed since the date of the last conviction or the date of release from confinement for the last conviction, whichever is the later date, if the convictions are of two or more misdemeanor offenses or combination of misdemeanor offenses occurring within any 24-month period.

(c) The fact that a conviction is being appealed shall have no effect on the disqualification of the applicant or a person residing with the applicant.

(21) SPECIFIED SEXUAL ACTIVITIES means any of the following:

(a) the fondling or other erotic touching of human genitals, pubic region, buttocks, anus, or female breasts;

(b) sex acts, normal or perverted, actual or simulated, including intercourse, oral copulation, masturbation, or sodomy; or

(c) excretory functions as part of or in connection with any of the activities set forth in (a) through (b) above.

(22) SUBSTANTIAL ENLARGEMENT of a sexually oriented business means the increase in floor areas occupied by the business by more than twenty-five percent (25%), as the floor areas exist on the date this ordinance takes effect.

(23) TRANSFER OF OWNERSHIP OR CONTROL of a sexually oriented business means and includes any of the following:

(a) the sale, lease, or sublease of the business;

(b) the transfer of securities which constitute a controlling interest in the business, whether by sale, exchange, or similar means; or

(c) the establishment of a trust, gift, or other similar legal device which transfers the ownership or control of the business, except for transfer by bequest or other operation of law upon the death of the person possessing the ownership or control.

SECTION III. CLASSIFICATION.

Sexually oriented businesses are classified as follows:

(1) adult arcades;

(2) adult bookstores, adult novelty stores, or adult video stores;

(3) adult cabarets;

(4) adult motels;

(5) adult motion picture theaters;

(6) adult theaters;

(7) escort agencies;

(8) nude model studios; and

(9) sexual encounter centers.

SECTION IV. LICENSE REQUIRED.

(A) It is unlawful and shall constitute a misdemeanor:

(1). For any person to operate a sexually oriented business without a valid sexually oriented business license issued by the County pursuant to this ordinance.

(2). For any person who operates a sexually oriented business to employ a person to work for the sexually oriented business who is not licensed as a sexually oriented business employee by the County pursuant to this ordinance.

(3). For any person to obtain employment with a sexually oriented business without having secured a sexually oriented business employee license pursuant to this ordinance.

(4) An application for a license must be made on a form provided by the County.

(C) All applicants must be qualified according to the provisions of this ordinance. The application may request and the applicant shall provide such information (including fingerprints) as to enable the County to determine whether the applicant meets the qualifications established in this ordinance.

(D) If a person who wishes to operate a sexually oriented business is an individual, the person must sign the application for a license as applicant. If a person who wishes to operate a sexually oriented business is other than an individual, each individual who has a 20 percent or greater interest in the business must sign the application for a license as applicant. Each applicant must be qualified under the following Section and each applicant shall be considered a licensee if a license is granted.

(E) The completed application for a sexually oriented business license shall contain the following information and shall be accompanied by the following documents:

(1) If the applicant is:

(a) an individual, the individual shall state his/her legal name and any aliases and submit proof that he/she is 18 years of age or older;

(b) a partnership, the partnership shall state its complete name, and the names of all partners, whether the partnership is general or limited, and a copy of the partnership agreement, if any;

(c) a limited liability company, the company shall state its complete name, the names of all members and managers, the name and address of the registered agent for service of process, a copy of its Articles of Organization and a copy of the operating agreement, if any;

(d) a corporation, the corporation shall state its complete name, a copy of its Articles of Incorporation, evidence that the corporation is in good standing under the laws of its state of incorporation, the names and capacity of all officers, directors and principal stockholders, and the name and address of the registered agent for service of process.

(2) If the applicant intends to operate the sexually oriented business under a name other than that of the applicant; he or she must state 1) the sexually oriented business's fictitious name and 2) submit the required registration documents.

(3) Whether the applicant, or a person residing with the applicant, has been convicted of a specified criminal activity as defined in this ordinance, and, if so, the specified criminal activity involved, the date, place, and jurisdiction of each.

(4) Whether the applicant, or a person residing with the applicant, has had a previous license under this ordinance or other similar sexually oriented business ordinances from another city or county denied, suspended or revoked, including the name and location of the sexually oriented business for which the permit was denied, suspended or revoked, as well as the date of the denial, suspension or revocation, and whether the applicant or a person residing with the applicant has been a partner in a partnership, a member or manager in a limited liability company, or an officer, director or principal stockholder of a corporation that is licensed under this ordinance whose license has previously been denied, suspended or revoked, including the name and location of the sexually oriented business for which the permit was denied, suspended or revoked as well as the date of denial, suspension or revocation.

(5) Whether the applicant or a person residing with the applicant holds any other licenses under this ordinance or other similar sexually oriented business ordinance from another city or county and, if so, the names and locations of such other licensed businesses.

(6) The single classification of license for which the applicant is filing.

(7) The location of the proposed sexually oriented business, including a legal description of the property, street address, and telephone number(s), if any.

(8) The applicant's mailing address and residential address.

(9) A recent photograph of the applicant(s).

(10) The applicant's driver's license number, Social Security number, and/or his/her state or federally issued tax identification number.

(11) A sketch or diagram showing the configuration of the premises, including a statement of total floor space occupied by the business. The sketch or diagram need not be professionally prepared, but it must be drawn to a designated scale or drawn with marked dimensions of the interior of the premises to an accuracy of plus or minus six (6) inches.

(12) A current certificate and straight-line drawing prepared within thirty (30) days prior to application by a registered land surveyor depicting the property lines and the structures containing any existing sexually oriented businesses within 1000 feet of the property to be certified; the property lines of any established religious institution/synagogue, school, or public park or recreation area within 1000 feet of the property to be certified. For purposes of this Section, a use shall be considered existing or established if it is in existence at the time an application is submitted.

(13) If an applicant wishes to operate a sexually oriented business, other than an adult motel, which shall exhibit on the premises, in a viewing room or booth of less than one hundred fifty (150) square feet of floor space, films, video cassettes, other video reproductions, or live entertainment which depict specified sexual activities or specified anatomical areas, then the applicant shall comply with the application requirements set forth in Section XIV.

(F) Before any applicant may be issued a sexually oriented business employee license, the applicant shall submit on a form to be provided by the County the following information:

(1) The applicant's name or any other name (including "stage" names) or aliases used by the individual;

(2) Age, date, and place of birth;

(3) Height, weight, hair and eye color;

(4) Present residence address and telephone number;

(5) Present business address and telephone number;

(6) Date, issuing state and number of driver's permit or other identification card information;

(7) Social Security number; and

(8) Proof that the individual is at least eighteen (18) years of age.

(G) Attached to the application form for a sexually oriented business employee license as provided above, shall be the following:

(1) A color photograph of the applicant clearly showing the applicant's face, and the applicant's fingerprints on a form provided by the police department. Any fees for the photographs and fingerprints shall be paid by the applicant.

(2) A statement detailing the license history of the applicant for the five (5) years immediately preceding the date of the filing of the application, including whether such applicant previously operated or is seeking to operate, in this or any other county, city, state, or country has ever had a license, permit, or authorization to do business denied, revoked, or suspended, or had any professional or vocational license or permit denied, revoked, or suspended. In the event of any such denial, revocation, or suspension, state the name, the name of the issuing or denying jurisdiction, and describe in full the reason for the denial, revocation, or suspension. A copy of any order of denial, revocation, or suspension shall be attached to the application.

(3) A statement whether the applicant has been convicted of a specified criminal activity as defined in this ordinance and, if so, the specified criminal activity involved, the date, place and jurisdiction of each.

SECTION V. ISSUANCE OF LICENSE.

(A) Upon the filing of said application for a sexually oriented business employee license, the county shall issue a temporary license to said applicant. The application shall then be referred to the appropriate county offices for an investigation to be made on such information as is contained on the application. The application process shall be completed within thirty (30) days from the date the completed application is filed. After the investigation, the County shall issue a license, unless it is determined by a preponderance of the evidence that one or more of the following findings is true:

(1) The applicant has failed to provide information reasonable necessary for issuance of the license or has falsely answered a question or request for information on the application form; or has failed to pay the required fee.

(2) The applicant is under the age of eighteen (18) years;

(3) The applicant has been convicted of a "specified criminal activity" as defined in this ordinance;

(4) The sexually oriented business employee license is to be used for employment in a business prohibited by local or state law, statute, rule or regulation, or prohibited by a particular provision of this ordinance; or

(5) The applicant has had a sexually oriented business employee license revoked by the County within two (2) years of the date of the current application.

(6) If the sexually oriented business employee license is denied, the temporary license previously issued is immediately deemed null and void. Denial, suspension, or revocation of a license issued pursuant to this subsection shall be subject to appeal as set forth in Section X.

(B) A license granted pursuant to this section shall be subject to annual renewal upon the written application of the applicant and a finding by the County that the applicant has not been convicted of any specified criminal activity as defined in this ordinance or committed any act during the existence of the previous license, which would be grounds to deny the initial license application. The renewal of the license shall be subject to the payment of the fee as set forth in Section VI.

(C) Within 30 days after receipt of a completed sexually oriented business application, the County shall approve or deny the issuance of a license to an applicant. The County shall approve the issuance of a license to an applicant unless it is determined by a preponderance of the evidence that one or more of the following findings is true:

(1) An applicant is under eighteen (18) years of age.

(2) An applicant or a person with whom applicant is residing is overdue in payment to the County of taxes, fees, fines, or penalties assessed against or imposed upon him/her in relation to any business.

(3) An applicant has failed to provide information reasonably necessary for issuance of the license or has falsely answered a question or request for information on the application form.

(4) An applicant or a person with whom the applicant is residing has been denied a license by the County to operate a sexually oriented business within the preceding twelve (12) months or whose license to operate a sexually oriented business has been revoked within the preceding twelve (12) months.

(5) An applicant or a person with whom the applicant is residing has been convicted of a specified criminal activity defined in this ordinance.

(6) The premises to be used for the sexually oriented business have not been approved by the health department, fire department, and the building inspector as being in compliance with applicable laws and ordinances.

(7) The license fee required by this ordinance has not been paid.

(8) An applicant of the proposed establishment is in violation of or is not in compliance with any of the provisions of this ordinance.

(D) The license, if granted, shall state on its face the name of the person or persons to whom it is granted, the expiration date, the address of the sexually oriented business and the classification for which the license is issued pursuant to Section III. All licenses shall be posted in a conspicuous place at or near the entrance to the sexually oriented business so that they may be easily read at any time.

(E) The health department, fire department, and the building inspector shall complete their certification that the premises is in compliance or not in compliance within twenty (20) days of receipt of the application by the County.

(F) A sexually oriented business license shall issue for only one classification as found in Section III.

SECTION VI. FEES.

(A) Every application for a sexually oriented business license (whether for a new license or for renewal of an existing license) shall be accompanied by a \$500.00 non-refundable application and investigation fee.

(B) In addition to the application and investigation fee required above, every sexually oriented business that is granted a license (new or renewal) shall pay to the County an annual non-refundable license fee of \$1,000.00 within thirty (30) days of license issuance or renewal.

(C) Every application for a sexually oriented business employee license (whether for a new license or for renewal of an existing license) shall be accompanied by an annual \$250.00 non-refundable application, investigation, and license fee.

(D) All license applications and fees shall be submitted to the office of the Gallatin County Judge Executive.

SECTION VII. INSPECTION.

(A) An applicant or licensee shall permit representatives of the Police Department, Health Department, Fire Department, or other County departments, offices, or agencies to inspect the premises of a sexually oriented business for the purpose of insuring compliance with the law, at any time it is occupied or open for business.

(B) A person who operates a sexually oriented business or his agent or employee commits a misdemeanor if he refuses to permit such lawful inspection of the premises at any time it is open for business.

SECTION VIII. EXPIRATION OF LICENSE.

(A) Each license shall expire one year from the date of issuance and may be renewed only by making application as provided in Section IV. Application for renewal shall be made at least thirty (30) days before the expiration date, and when made less than thirty (30) days before the expiration date, the expiration of the license will not be affected.

(B) When the County denies renewal of a license, the applicant shall not be issued a license for one year from the date of denial. If, subsequent to denial, the County finds that the basis for denial of the renewal license has been corrected or abated, the applicant may be granted a license if at least ninety (90) days have elapsed since the date denial became final.

SECTION IX. SUSPENSION.

(A) The County shall suspend a license for a period not to exceed thirty (30) days if it determines that a licensee or an employee of a licensee has:

(1) violated or is not in compliance with any section of this ordinance;

(2) refused to allow an inspection of the sexually oriented business premises as authorized by this chapter.

SECTION X. REVOCATION.

(A) The County shall revoke a license if a cause of suspension in Section IX occurs and the license has been suspended within the preceding twelve (12) months.

(B) The County shall revoke a license if it determines that:

(1) a licensee gave false or misleading information in the material submitted during the application process;

(2) a licensee has knowingly allowed possession, use, or sale of controlled substances on the premises;

(3) a licensee has knowingly allowed prostitution on the premises;

(4) a licensee knowingly operated the sexually oriented business during a period of time when the licensee's license was suspended;

(5) except in the case of an adult motel, a licensee has knowingly allowed any act of sexual intercourse, sodomy, oral copulation, masturbation, or other sex act to occur in or on the licensed premises; or

(6) a licensee is delinquent in payment to the County or State for any taxes or fees past due.

(C) When the County revokes a license, the revocation shall continue for one (1) year, and the licensee shall not be issued a sexually oriented business license for one (1) year from the date the revocation became effective. If, subsequent to revocation, the County finds that the basis for the revocation has been corrected or abated, the applicant may be granted a license if at least ninety (90) days have elapsed since the date the revocation became effective.

(D) After denial of an application, or denial of a renewal of an application, or suspension or revocation of any license, the applicant or licensee may seek prompt judicial review of such administrative action in any court of competent jurisdiction. The filing of an action in court contesting the action of the county with respect to a license shall stay the action of the county and the status quo relative to the matter contested shall be preserved during the pendency of the action. It shall be the duty of the county to timely provide the court the record of pertinent proceedings conducted before it.

SECTION XI. TRANSFER OF LICENSE.

A licensee shall not transfer his/her license to another, nor shall a licensee operate a sexually oriented business under the authority of a license at any place other than the address designated in the application.

SECTION XII. LOCATION OF SEXUALLY ORIENTED BUSINESSES.

(A) A person commits a misdemeanor if the person operates or causes to be operated a sexually oriented business within 1000 feet of:

- (1) A church, synagogue, mosque, temple or building which is used primarily for religious worship and related religious activities;
- (2) A public or private educational facility including, but not limited to, child day care facilities, nursery schools, preschools, kindergartens, elementary schools, private schools, intermediate schools, junior high schools, middle schools, high schools, vocational schools, secondary schools, continuation schools, special education schools, junior colleges, and universities; school includes the school grounds, but does not include facilities used primarily for another purpose and only incidentally as a school;
- (3) A public park or recreational area which has been designated for park or recreational activities including but not limited to a park, playground, nature trails, swimming pool, reservoir, athletic field, basketball or tennis courts, pedestrian/bicycle paths, wilderness areas, or other similar public land within the County which is under the control, operation, or management of the County park and recreation authorities;
- (4) The property line of a lot devoted to a residential use;
- (5) An entertainment business which is oriented primarily towards children or family entertainment; or
- (6) A licensed premises, licensed pursuant to the alcoholic beverage control regulations of the State.

(B) A person commits a misdemeanor if that person causes or permits the operation, establishment, substantial enlargement, or transfer of ownership or control of a sexually oriented business within 1000 feet of another sexually oriented business.

(C) A person commits a misdemeanor if that person causes or permits the operation, establishment, or maintenance of more than one sexually oriented business in the same building, structure, or portion thereof, or the increase of floor area of any sexually oriented business in any building, structure, or portion thereof containing another sexually oriented business.

(D) For the purpose of subsection A of this Section, measurement shall be made in a straight line, without regard to the intervening structures or objects, from the nearest portion of the building or structure used as the part of the premises where a sexually oriented business is conducted, to the nearest property line of the premises of a use listed in subsection A. Presence of a city, county or other political subdivision boundary shall be irrelevant for purposes of calculating and applying the distance requirements of this Section.

(E) For purposes of subsection B of this Section, the distance between any two sexually oriented businesses shall be measured in a straight line, without regard to the intervening structures or objects or political boundaries, from the closest exterior wall of the structure in which each business is located.

(F) Any sexually oriented business lawfully operating on the effective date of this ordinance that is in violation of subsection A through E of this Section shall be deemed a nonconforming use. The nonconforming use will be permitted to continue for a period not to exceed one year, unless sooner terminated for any reason or voluntarily discontinued for a period of thirty (30) days or more. Such nonconforming uses shall not be increased, enlarged, extended, or altered except that the use may be changed to a conforming use. If two or more sexually oriented businesses are within 1000 feet of one another and otherwise in a permissible location, the sexually oriented business which was first established and continually operating at a particular location is the conforming use and the later established business(es) is/are nonconforming.

(G) A sexually oriented business lawfully operating as a conforming use is not rendered a nonconforming use by the location, subsequent to the grant or renewal of the sexually oriented business license, of a use listed in subsection A of this Section within 1000 feet of the sexually oriented business. This provision applies only to the renewal of a valid license, and does not apply when an application for a license is submitted after a license has expired or been revoked.

SECTION XIII. ADDITIONAL REGULATIONS FOR ADULT MOTELS.

(A) Evidence that a sleeping room in a hotel, motel, or a similar commercial establishments has been rented and vacated two or more times in a period of time that is less than ten (10) hours creates a rebuttable presumption that the establishment is an adult motel as that term is defined in this ordinance.

(B) A person commits a misdemeanor if, as the person in control of a sleeping room in a hotel, motel, or similar commercial establishment that does not have a sexually oriented license, he rents or subrents a sleeping room to a person and, within ten (10) hours from the time the room is rented, he rents or subrents the same sleeping room again.

(C) For purposes of subsection (B) of this section, the terms "rent" or "subrent" mean the act of permitting a room to be occupied for any form of consideration.

SECTION XIV. REGULATIONS PERTAINING TO EXHIBITION OF SEXUALLY EXPLICIT FILMS, VIDEOS OR LIVE ENTERTAINMENT IN VIEWING ROOMS.

(A) A person who operates or causes to be operated a sexually oriented business, other than an adult motel, which exhibits on the premises in a viewing room of less than one hundred fifty (150) square feet of floor space, a film, video cassette, live entertainment, or other video reproduction which depicts specified sexual activities or specified anatomical areas, shall comply with the following requirements:

(1) Upon application for a sexually oriented license, the application shall be accompanied by a diagram of the premises showing a plan thereof specifying the location of one or more manager's stations and the location of all overhead lighting fixtures and designating any portion of the premises in which patrons will not be permitted. A manager's station may not exceed thirty-two (32) square feet of floor area. The diagram shall also designate the place at which the permit will be conspicuously posted, if granted. A professionally prepared diagram in the nature of an engineer's or architect's blueprint shall not be required; however, each diagram should be oriented to the north or to some designated street or object and should be drawn to a designated scale or with marked dimensions sufficient to show the various internal dimensions of all areas of the interior of the premises to an

accuracy of plus or minus six (6") inches. The County may waive the foregoing diagram for renewal applications if the applicant adopts a diagram that was previously submitted and certifies that the configuration of the premises has not been altered since it was prepared.

(2) The application shall be sworn to be true and correct by the applicant.

(3) No alteration in the configuration or location of a manager's station may be made without the prior approval of the County.

(4) It is the duty of the licensee of the premises to ensure that at least one licensed employee is on duty and situated in each manager's station at all times that any patron is present inside the premises.

(5) The interior of the premises shall be configured in such a manner that there is an unobstructed view from a manager's station of every area of the premises to which any patron is permitted access for any purpose, excluding restrooms. Restrooms may not contain video reproduction equipment. If the premises has two or more manager's stations designated, then the interior of the premises shall be configured in such a manner that there is an unobstructed view of each area of the premises to which any patron is permitted access for any purpose from at least one of the manager's stations. The view required in this subsection must be by direct line of sight from the manager's station.

(6) It shall be the duty of the licensee to ensure that the view area specified in subsection (5) remains unobstructed by any doors, curtains, partitions, walls, merchandise, display racks or other materials and, at all times, to ensure that no patron is permitted access to any area of the premises which has been designated as an area in which patrons will not be permitted in the application filed pursuant to subsection (1) of this Section.

(7) No viewing room may be occupied by more than one person at any time.

(8) The premises shall be equipped with overhead lighting fixtures of sufficient intensity to illuminate every place to which patrons are permitted access at an illumination of not less than five (5.0) foot-candles as measured at the floor level.

(9) It shall be the duty of the licensee to ensure that the illumination described above is maintained at all times that any patron is present in the premises.

(10) No licensee shall allow openings of any kind to exist between viewing rooms or booths.

(11) No person shall make or attempt to make an opening of any kind between viewing booths or rooms.

(12) The licensee shall, during each business day, regularly inspect the walls between the viewing booths to determine if any openings or holes exist.

(13) The licensee shall cause all floor coverings in viewing booths to be nonporous, easily cleanable surfaces, with no rugs or carpeting.

(14) The licensee shall cause all wall surfaces and ceiling surfaces in viewing booths to be constructed of, or permanently covered by, nonporous, easily cleanable material. No wood, plywood, composition board or other porous material shall be used within forty-eight (48") inches of the floor.

(B) A person having a duty under Subsection (1) through (14) of Subsection (A) above commits a misdemeanor if he knowingly fails to fulfill that duty.

SECTION XV. ADDITIONAL REGULATIONS FOR ESCORT AGENCIES.

(A) An escort agency shall not employ any person under the age of 18 years.

(B) A person commits an offense if the person acts as an escort or agrees to act as an escort for any person under the age of 18 years.

SECTION XVI. ADDITIONAL REGULATIONS FOR NUDE MODEL STUDIOS.

(A) A nude model studio shall not employ any person under the age of 18 years.

(B) A person under the age of 18 years commits an offense if the person appears semi-nude or in a state of nudity in or on the premises of a nude model studio. It is a defense to prosecution under this subsection if the person under 18 years was in a restroom not open to public view or visible to any other person.

(C) A person commits a misdemeanor offense if the person appears in a state of nudity, or knowingly allows another to appear in a state of nudity in an area of a nude model studio premises which can be viewed from the public right of way.

(D) A nude model studio shall not place or permit a bed, sofa, or mattress in any room on the premises, except that a sofa may be placed in a reception room open to the public.

SECTION XVII. ADDITIONAL REGULATIONS CONCERNING PUBLIC NUDITY.

(A) It shall be a misdemeanor for a person who knowingly and intentionally, in a sexually oriented business, appears in a state of nudity or depicts specified sexual activities.

(B) It shall be a misdemeanor for a person who knowingly or intentionally in a sexually oriented business appears in a semi-nude condition unless the person is an employee who, while semi-nude, shall be at least ten (10) feet from any patron or customer and on a stage at least two feet from the floor.

(C) It shall be a misdemeanor for an employee, while semi-nude in a sexually oriented business, to solicit any pay or gratuity from any patron or customer or for any patron or customer to pay or give any gratuity to any employee, while said employee is semi-nude in a sexually oriented business.

(D) It shall be a misdemeanor for an employee, while semi-nude, to touch a customer or the clothing of a customer.

SECTION XVIII. PROHIBITION AGAINST CHILDREN IN A SEXUALLY ORIENTED BUSINESS.

A person commits a misdemeanor if the person knowingly allows a person under the age of 18 years on the premises of a sexually oriented business.

SECTION XIX HOURS OF OPERATION.

No sexually oriented business, except for an adult motel, may remain open at any time between the hours of one o'clock (1:00) A.M. and eight o'clock (8:00) A.M. on weekdays and Saturdays, and one o'clock (1:00) A.M. and noon (12:00) P.M. on Sundays.

SECTION XX EXEMPTIONS.

(A) It is a defense to prosecution under Section XVII that a person appearing in a state of nudity did so in a modeling class operated:

(1) by a proprietary school, licensed by the State of Kentucky; a college, junior college, or university supported entirely or partly by taxation;

(2) by a private college or university which maintains and operates educational programs in which credits are transferable to a college, junior college, or university supported entirely or partly by taxation; or

(3) in a structure:

(a) which has no sign visible from the exterior of the structure and no other advertising that indicates a nude person is available for viewing; and

(b) where, in order to participate in a class a student must enroll at least three (3) days in advance of the class; and

(c) where no more than one nude model is on the premises at any one time.

SECTION XXI. INJUNCTION.

A person who operates or causes to be operated a sexually oriented business without a valid license or in violation of Section XII of this ordinance is subject to a suit for injunction as well as prosecution for criminal violations. Each day a sexually oriented business so operates is a separate offense or violation.

SECTION XXII. SEVERABILITY.

If any section, subsection, or clause of this ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected.

SECTION XXIII. CONFLICTING ORDINANCES REPEALED.

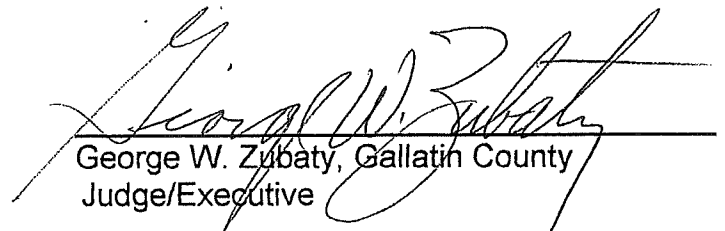
All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION XXIV. TERRITORIAL APPLICATION

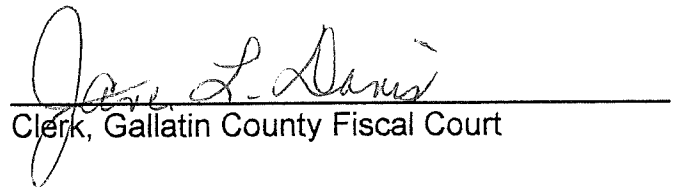
The provisions of this Ordinance shall apply to and within the entirety of the unincorporated area of Gallatin County, Kentucky.

SECTION XXV. EFFECTIVE DATE.

This ordinance shall be enforced from and after its publication following its second reading and passage this 8th day of June, 2000.


George W. Zubaty, Gallatin County
Judge/Executive

This is to attest that the foregoing is a true and correct copy of Ordinance No. 05-08-00-1 enacted upon its second reading by the Gallatin County Fiscal Court on June 8, 2000.


Clerk, Gallatin County Fiscal Court

AN ORDINANCE IMPOSING OCCUPATIONAL LICENSE FEES UPON THE BUSINESS OF TRAFFICKING IN DISTILLED SPIRITS BY THE DRINK AND ALCOHOLIC BEVERAGES ON SUNDAY.

Be it ordained by the Fiscal Court of Gallatin County, as follows:

Section One: No person, company, firm, partnership, association, corporation, limited liability company or any other entity shall for commercial purposes engage in the traffic of distilled spirits by the drink nor traffic in any alcohol beverage on Sunday without having first obtained a license to do so from the county alcoholic beverage administrator.

Section Two: The county alcoholic beverage administrator shall issue the required license to any applicant otherwise qualified to engage in the intended activity by applicable state, county and local laws, rules, regulations and ordinances upon full payment of the following license fees:

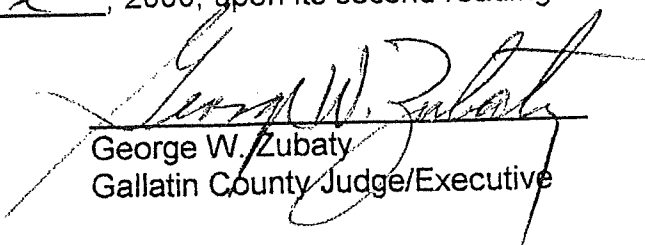
- (a) traffic in distilled spirits by the drink - Six Hundred Dollars (\$600.00)
- (b) traffic in any alcoholic beverage on Sunday - Three Hundred Dollars (\$300.00)

Section Three: Said licenses shall extend for the period commencing July 1 of each year and expiring June 30 of the following year, and shall be renewable annually. No pro-ration shall be allowed for licenses issued after July 1.

Section Four: A violation of this Ordinance shall be punishable by a fine not to exceed One Thousand Dollars (\$1,000.00) or confinement in jail for a term not to exceed sixty (60) days, or both. Each day of violation shall constitute a separate offense.

Section Five: Violation of this Ordinance shall constitute a public nuisance per se, and in addition to the provisions contained in Section Four above, the Fiscal Court may seek any and all recourse afforded by law or equity for the abatement of nuisance, including, but not limited to, injunctive relief.

Enacted this 8 day of June, 2000, upon its second reading.


George W. Zubaty
Gallatin County Judge/Executive

A True Copy: ATTEST


Jane L. Adams
Clerk, Gallatin County Fiscal Court

ORDINANCE NO. 12-14-06-00

AN ORDINANCE OF THE COUNTY OF GALLATIN, KENTUCKY, AMENDING THE CODE OF ORDINANCES IN ORDER TO ESTABLISH TIMES FOR THE SALE OF ALCOHOLIC BEVERAGES WHEN NEW YEARS' EVE FALLS ON A SUNDAY.

BE IT ORDAINED BY GALLATIN COUNTY, KENTUCKY, AS FOLLOWS:

SECTION 1: Section 112.40 of Ordinance ____ of Gallatin County, Kentucky is hereby amended to read as follows:

Section 112.40 – **Prohibitions, Restrictions and Regulations**

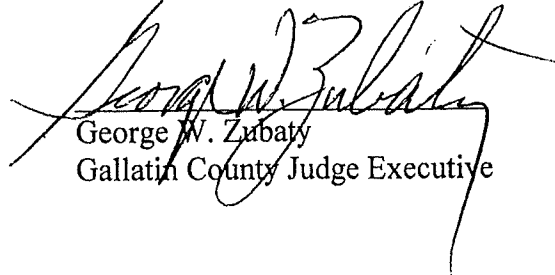
- (A) Retail Sale for Consumption on Licensed Premises. Premises for which there has been granted a license for the retail sales of alcoholic beverages by the drink for consumption on-premises, shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited* between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m. PROVIDED HOWEVER, IN YEARS ON WHICH NEW YEAR'S EVE FALLS ON A SUNDAY, LICENSEES MAY REMAIN OPEN AND ALCOHOLIC BEVERAGES MAY BE SOLD UNTIL 1:00 A.M. ON MONDAY JANUARY 1.; and any time when the polls are open for any election in the precinct in which the license is granted. However, if the licensee provides a separate area within his licensed premises capable of being locked and closed off within which is kept all stocks of alcoholic beverages and malt beverages and if the department is kept locked during the foregoing time he is not permitted to remain open to sell alcoholic beverages, he shall be deemed to have complied with his subsection.
- (B) Control of Premises During Closing Hours. During the closing hours, the premises of any license for the sale of alcoholic beverages by the drink must be closed to and vacant of all customers and all persons except the licensee and his employees, who shall be allowed on the premises for business purposes only. Alcoholic beverages shall not be sold, given away, delivered or consumed by anyone in any room of the premises during the closing hours and no parties, private or public, shall be held on the premises. The premises shall not be loaned, rented or leased to anyone during closing hours for a party or for any other purposes.
- (C) Wholesale Deliveries on Sundays Prohibited. There shall be no deliveries of alcoholic or malt beverages on Sunday.
- (D) Licensees authorized to sell package liquor at retail for off-premises consumption shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m. PROVIDED

HOWEVER, IN YEARS ON WHICH NEW YEAR'S EVE FALLS ON A SUNDAY, LICENSEES MAY REMAIN OPEN AND ALCOHOLIC BEVERAGES MAY BE SOLD UNTIL 1:00 A.M. ON MONDAY JANUARY 1.

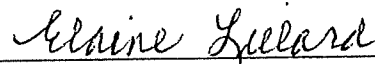
- (E) Licensees authorized to sell malt beverages at retail for on and off-premises consumption shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m. PROVIDED HOWEVER, IN YEARS ON WHICH NEW YEAR'S EVE FALLS ON A SUNDAY, LICENSEES MAY REMAIN OPEN AND ALCOHOLIC BEVERAGES MAY BE SOLD UNTIL 1:00 A.M. ON MONDAY JANUARY 1.

SECTION 2: All Ordinances or parts of any Ordinances in conflict herewith to the extent of such conflict, if any, are hereby repealed.

SECTION 3: The foregoing Ordinance was read, declared an emergency and passed and adopted by the Fiscal Court of Gallatin County, Kentucky, meeting in Regular Session on the 14th day of December, 2006, and as such shall be effective upon publication.


George W. Zubaty
Gallatin County Judge Executive

ATTEST:


Clerk, Gallatin County Fiscal Court
Deputy

ORDINANCE NO. 7-13-05-01

AN ORDINANCE REGULATING THE SALE OF ALCOHOLIC BEVERAGES WITHIN GALLATIN COUNTY, KENTUCKY

Whereas, it is determined by the Gallatin County Fiscal Court, as evidenced hereby, that economic hardship exists within Gallatin County, Kentucky, as witnessed by the closing of a major manufacturing employer, failure of various retail businesses, loss of the federal tobacco program and stagnant unemployment rates, and

Whereas, it is the sense of said Fiscal Court that allowing the sale of alcoholic beverages by the drink could aid economic growth, and

Whereas, Gallatin County desires to establish the hours that distilled spirits and wine may be sold, including Sundays in compliance with KRS 244.290 and related statutory and case law

Whereas, the County may impose certain restrictions, regulations, and license fees upon such retail establishments that wish to sell alcoholic beverages.

Now Therefore, Be It Hereby Ordained by the Gallatin County Fiscal Court, Kentucky, as follows, to-wit:

Title XI, Chapter 112 of the Code of Ordinances of the Gallatin County Fiscal Court, Kentucky, shall read as follows:

ALCOHOLIC BEVERAGE CONTROL

TITLE XI: Business Regulations
Chapter 112: Alcoholic Beverage Control

General Provisions

112.01 Short Title
112.02 Definitions
112.03 Incorporation of State Law
112.04 Scope of Coverage

Administration and Control

112.10.1 Alcoholic Beverage Control Administrator

License, Taxes and Fees

112.20 License Required For Sale
112.21 Limited Restaurant Alcoholic Beverage By The Drink License

- 112.22 Date License Expire; Proration
- 112.23 Person Who May Not Be License
- 112.24 Premises That May Not Be Licensed For Sales At Retail

- 112.25 Business Authorized By Retail Drink License
- 112.26 Public Notice of Intention To Apply For License
- 112.27 Local Administrator To Approve Application First
- 112.28 Applicants For State License
- 112.29 Submittal of Application
- 112.30 Cause For Refusal Of License And For Suspension Or Revocation Of License
- 112.31 Approval Or Denial Of Application
- 112.32 Payment Of Fees, Refund of Fees
- 112.33 Issuance Of City License
- 112.34 Posting Of License
- 112.35 Transfer Of Acquisition Of License
- 112.36 Applicant To Pay For Own License
- 112.37 Deposit Of Fees, Fines To General Fund
- 112.38 License To Become Void If Business Dormant; License Renewal

Prohibitions, Restrictions and Regulations

- 112.40 Hours Of Sale
- 112.41 Hours Of Sale, Exceptions, Requirements
- 112.42 Food Service Requirements
- 112.43 Confiscation Authorized If Violations Occur
- 112.44 Advertising Restrictions
- 112.45 Treating Prohibited
- 112.46 License To Purchase From And Sell Only To Persons Authorized To Sell Or Purchase
- 112.47 Retail Sales To Certain Persons Prohibited
- 112.48 Sale To Person Not Providing For His Family Prohibited
- 112.49 Licensee To Display Notice As To Sales To Minor, Warning Of Dangers Of Drinking During Pregnancy To Be Posted
- 112.50 Minors Not To Possess Or Purchase Liquor Nor To Misrepresent Age
- 112.51 Persons Whom Licensees May Not Employ
- 112.52 Retail Premises Not To Be Disorderly

Regulatory License Fee

- 112.60 Regulatory License Fee
- 112.61 Payment
- 112.62 Failure To Pay; Interest On Late Payments
- 112.63 Penalty For Nonpayment
- 112.64 Adequate Record Keeping Requirements
- 112.65 Audit Requirements

- 112.70 Penalties
- 112.71 Severability
- 112.72 Repeal of Conflicting Ordinances

112.01 SHORT TITLE

This Chapter shall be known and may be cited as the Alcoholic Beverage Control Ordinance of Gallatin County, Kentucky.

112.02 DEFINITIONS

As used in this chapter, unless the context clearly indicates or requires a different meaning, the words and terms defined in Kentucky Revised Statute 241.010 shall apply.

The term "County" shall refer to Gallatin County, Kentucky.

112.03 INCORPORATION OF STATE LAW

- (A) The provisions of the State Alcoholic Beverage laws contained in KRS Chapters 241, 242, 243, and 244, pertaining to licenses and regulations of the State Alcoholic Beverage Control Board, including definitions contained therein, as well as amendments and supplements thereto, are hereby adopted as part of the alcoholic beverage control law of the County, except as otherwise lawfully provided herein.
- (B) No person shall sell, deal in, barter or exchange or possess for sale, or for the purpose of evading any law or ordinance, give away any alcoholic beverage in any quantity whatever, or cause the same to be done, without complying with all of the provisions of this chapter and all statutes and regulations of the state applicable thereto. Penalty, see 118.66.

112.04 SCOPE AND TERRITORY OF COVERAGE

- (A) This chapter shall be construed to apply to the traffic in both malt beverages and distilled spirits and wine where the context permits such applications.
- (B) Nothing contained in this chapter shall excuse or relieve the owner, proprietor, employee or person in charge of any licensed premises in the county, where alcoholic beverages are sold, from the restrictions, requirements and penalties of any other ordinances of the county or of any other statutes of the state relating to violations pertaining to alcoholic beverages.
- (C) This ordinance shall apply to and within all territory within the county wherein prohibition is not in effect, including, but not limited to, territory within incorporated cities; provided, however,

that in the event any Fourth Class city within the county should enact its own comprehensive ordinance regulating the sale of alcohol by the drink and hours of operation within its boundaries, then, in the event, the city's ordinance shall supercede and supplant this ordinance, and this ordinance shall not apply within that city unless and to the extent so provided in the city ordinance.

Administration and Control

112.10 ALCOHOLIC BEVERAGE CONTROL ADMINISTRATOR

Enforcement and implementation of this ordinance shall be performed by the County Alcoholic Beverage Administrator, as constituted pursuant to KRS 241.110, who, in the implementation and enforcement of this ordinance shall have all powers and duties conferred upon him by the Kentucky Revised Statutes, Chapters 241, 242, 243 and 244. Appeals from orders or actions of the local administrator shall be prosecuted in accordance with KRS 241.150, or any successor statute.

License and Taxes

112.20 LICENSE REQUIRED FOR SALE

(A) Under this Ordinance, a license shall only be extended to the owners and/or operators of those establishments which qualify under KRS 242.185 or other state statute.
(B) Sunday sales of package liquor and/or malt beverages retail are permitted only by qualified licensees who obtain a license for same as part of the regular annual license fee for package liquor and/or malt beverages.

112.21 LIMITED RESTAURANT ALCOHOLIC BEVERAGE BY THE DRINK LICENSE; FEES

The County shall have the power and authority to issue licenses for the sale of alcoholic beverages by the drink at restaurants and dining facilities and motels, hotels and inns and other establishments which qualify under KRS 242.185 or other state statute. The fee for this license shall be \$500.00 or such other sum as may be authorized by state statute. *

112.22 DATE LICENSES EXPIRE; PRORATION

All license issued by the County shall be valid for a period of no more than one year. All licenses shall expire on June 30 of each year. Applications for renewal are to be filed with the County at least fifteen (15) days prior to expiration. When any person applies for a new license he shall be charged the full fee for the respective license if six (6) months or more remain before the license is due to be renewed and one-half (1/2) the fee if less than six (6) months remain before the license is due to be renewed. In the event any license shall cease doing business for any reason, no refund of the County license fee shall be granted.

112.23 PERSONS WHO MAY NOT BE LICENSED

A person shall not become a licensee under this chapter for any of the reasons stated in KRS 243.100, or if otherwise disqualified under state statute.

112.24 PREMISES THAT MAY NOT BE LICENSED FOR SALES AT
RETAIL

No license for the sale of alcoholic beverages at retail shall be issued for any premises unless the applicant for the license is the owner of the premises or is in possession of the premises under a written lease or a permit for a term of not less than the license period.

112.25 BUSINESSES AUTHORIZED BY RETAIL DRINK LICENSE

An alcoholic beverage by the drink license shall authorize the licensee to purchase, receive, possess, and sell alcoholic beverages at retail by the drink for consumption on the licensed premises. The licensee shall purchase alcoholic beverages only from licensed wholesalers. A licensee may purchase wine in containers not smaller than one hundred (100) milliliters if the wine does not exceed fourteen percent 14% alcohol by volume. A licensee may buy mixed drinks in containers of a capacity not smaller than three hundred fifty-five (355) milliliters if the mixed drinks contain a substantial proportion of carbonated water. A retail drink license shall not authorize the licensee to sell alcoholic beverages by the package.

112.26 PUBLIC NOTICE OF INTENTION TO APPLY FOR LICENSE

Any person, corporation, partnership, or any other entity, except an applicant for the same license for the same premises, or an applicant for a supplemental bar license shall before applying for a license advertise by publication of his or her intention to apply for a license as stipulated in KRS 243.360.

112.27 LOCAL ADMINISTRATOR TO APPROVE APPLICATION FIRST

An applicant for an alcoholic beverage license must have his county license approved by the County Alcoholic Beverage Control Administrator before they are eligible to apply for a state license.

112.28 APPLICATION FOR STATE LICENSE

All applicants for alcoholic beverage licenses must submit an application to the state as stipulated in KRS 243.380.

112.29 SUBMITTAL OF APPLICATION

An applicant for a license under this chapter shall file with the County Alcoholic Beverage Control Administrator a copy of his state license application containing the information required by KRS 243.380 and 243.390. The County application shall include the consent of the applicant permitting the County ABC Administrator to inspect and search the licensed premises at any reasonable time, to confiscate articles found on the premises in violation of any ordinance or statute, and to order an emergency temporary closure of the premises if the public health, safety, morals and welfare is threatened by one or more violations of any ordinance or statute involving disturbance of the peace or public disorder. The temporary closure shall remain in effect until review of the alleged violations by the County ABC Administrator within thirty-six (36) hours. The application shall also include documentation on the licensee's previous year's gross sales of both food and alcohol in a manner acceptable to the County ABC Administrator.

112.30 CAUSES FOR REFUSAL TO ISSUE OR RENEW LICENSE
SUSPENSION OR REVOCATION OF LICENSE

- (A) State Law References. Causes for refusal to issue or renew a license and for suspension or revocation of a county license shall be same as provided for state licenses according to KRS 243.450, 243.490, 243.500, 244.120 as well as violation of any county ordinance regarding beverage licensing, sales, or the administration of licenses.
- (B) Delinquent Taxes or Fees. No license to sell alcoholic or malt beverages shall be granted or renewed to any person who is delinquent in the payment of any taxes or fees due the County at the time of issuing the license; nor shall any license be granted or renewed to sell upon any premises or property, owned and occupied by the licensee upon which there are any delinquent taxes or fees due the County. If a licensee becomes delinquent in the payment of any taxes or any fees due to the County at any time during the license period, the license to sell alcoholic or malt beverages shall be subject to revocation or suspension. The County ABC Administrator may, in his discretion, approve a license to sell after receiving from the County Court Clerk and County Treasurer, a written statement to the effect that the applicant for the license has paid or has made satisfactory arrangements with the County for taking care of the indebtedness represented by the unpaid and delinquent taxes or fees. This section shall apply only to taxes and fees, which are due and payable by the licensee.
- (C) Appeals. Appeals may be taken from decisions of the County ABC Administrator to the State Alcoholic Beverage Control Board according to the provisions of KRS 241.200 and 243.550.
- (D) A cause for refusal to issue or renew a license and for suspension or revocation of a county license shall occur if the license holder ceases to qualify for a retail drink license under KRS 242.185 or other state statute.

112.31 APPROVAL OR DENIAL OF APPLICATION

- (A) If upon review of the application, the County ABC Administrator determines that the applicant has complied with all requirements of the Alcoholic Beverage Control Law, as well as all regulatory provisions of this chapter, that the location is one that can be approved, including but not limited to the requirements of KRS 243.220 and 242.185, that a license may be issued within the rules fixed by the State Alcoholic Beverage Control Board, and that there are no causes for denial of the license, the County ABC Administrator shall approve the application.
- (B) If the County ABC Administrator has reasonable grounds to believe that an applicant has violated any law, rule or regulation relating to alcoholic beverages, he may issue to the applicant a written order setting forth such violation and requiring the applicant to show cause why the requested license should be issued. The County ABC Administrator shall have the right to order and the applicant shall have the right to request, an evidentiary hearing to examine the violation set forth in the show cause order issued by the County ABC Administrator. Any decision by the County ABC Administrator on the application shall be subject to appeal as provided by law.

112.32 PAYMENT OF FEES, REFUND OF FEE

Upon approval of the application by the County ABC Administrator, the applicant shall pay the amount of the licensee fee provided in this chapter in the form of a certified check, money order or cash. Payment shall be held in deposit by the County pending state license approval and issuance of the County license by the County ABC Administrator. If the payment of a license fee was erroneously made or the licenses are not issued, the County shall authorize the payment of the refundable amount.

112.33 ISSUANCE OF COUNTY LICENSES

The County licenses shall be issued and the fees collected by the County Court Clerk. No license shall be issued by the clerk without the approval of the County ABC Administrator. The license shall be in form of a standard County Business License and a business license category shall hereby be established as "Limited Alcoholic Beverage by the Drink License". The fees shall be those established and not replace the standard general business license fees.

112.34 POSTING OF LICENSES

Each county license shall be posted at the licensed premises in the same manner prescribed by KRS 243.620 for state licenses. An exact duplicate or facsimile of each county license shall remain in the County Clerk's office as part of the public record.

112.35 TRANSFER, ASSIGN, OR ACQUIRE EXISTING LICENSE

The transfer, assigning or acquisition of a county license shall be the same as provided for in state licenses in KRS 243.630, 243.650, and 243.660.

112.36 APPLICANT TO PAY OF OWN LICENSE

The license fee for a county license shall be payable by the person who makes application for the license and to whom it is issued, and no other person shall pay for any license issued under these sections.

112.37 DEPOSIT OF FEES

All monies derived from license fees or from fines as provided in this chapter less County Clerks commissions, shall be paid to the treasury of the County and become a part of the general funds of the County.

112.38 LICENSE TO BECOME VOID IF BUSINESS DORMANT; LICENSE RENEWAL

- (A) Surrender of license and exceptions. Any license under which no business is transacted during a period of ninety (90) days shall become a null and void. At the expiration of the ninety (90) days period the license shall be surrendered to the County ABC Administrator, except that any licensee who is unable to continue in business at the licensed premises may apply to the Commonwealth of Kentucky Alcoholic Beverage Control Department, pursuant to 804 KAR 4: 1110, as amended from time to time, to continue such license in dormancy. In the event a period of dormancy is applied for or granted by the ABC Administrator to the licensee, the licensee shall immediately notify the County ABC Administrator. Upon resumption of business or transfer or assignment of the license, the licensee shall notify the County ABC Administrator and a fee shall be due and payable to the County ABC Administrator for the period the license was in dormancy in the same amount due had the license remained active for the same period.
- (B) Applications based on pending construction of development applications approved by the County ABC Administrator and based on pending construction or development on the premises shall be null and void after ninety (90) days of the commitment to issue a license if the applicant fails to proceed in an orderly fashion to initiate construction or development on the premises involved. The ABC Administrator may grant extensions as he deems appropriate in exercise of his sound discretion based on facts and circumstances surrounding each request.
- (C) Renewals time for filing. All renewal of licenses and payment of license fees must be on file with the County ABC Administrator fifteen (15) days

before the expiration of the license for the preceding license period or the license shall be cancelled, except that the licensee may file a written, verified statement fifteen (15) days prior to the expiration date of the license, setting forth the facts justifying an extension. The ABC Administrator may then extend the time for filing of a renewal of the license for a reasonable length of time within the exercise of his sound discretion. The licensee shall pay the license fee from the expiration date of the former license or licenses and payments shall be refunded to the licensee in the event that the license or licenses are not renewed at or before the end of the extension period.

Prohibitions, Restrictions and Regulations

112.40 HOURS OF SALE

- (A) Retail Sale for Consumption on Licensed Premises. Premises for which there has been granted a license for the retail sales of alcoholic beverages by the drink for consumption on-premises, shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited* between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m.; and any time when the polls are open for any election in the precinct in which the license is granted. However, if the licensee provides a separate area within his licensed premises capable of being locked and closed off within which is kept all stocks of alcoholic beverages and malt beverages and if the department is kept locked during the foregoing time he is not permitted to remain open to sell alcoholic beverages, he shall be deemed to have complied with his subsection.
- (B) Control of Premises During Closing Hours. During the closing hours, the premises of any license for the sale of alcoholic beverages by the drink must be closed to and vacant of all customers and all persons except the licensee and his employees, who shall be allowed on the premises for business purposes only. Alcoholic beverages shall not be sold, given away, delivered or consumed by anyone in any room of the premises during the closing hours and no parties, private or public, shall be held on the premises. The premises shall not be loaned, rented or leased to anyone during closing hours for a party or for any other purposes.
- (C) Wholesale Deliveries on Sundays Prohibited. There shall be no deliveries of alcoholic or malt beverages on Sunday.
- (D) Licensees authorized to sell package liquor and/or malt beverages at retail for off-premises consumption may sell same on Sundays except during the time between 12:00 a.m. midnight and 1:00 p.m. *
- (E) Sunday sales of package liquor and/or malt beverages retail are permitted only by qualified licensees who obtain a license for same as part of the regular annual license fee for package liquor and/or malt beverages.

112.41 HOURS OF SALE; EXCEPTIONS; REQUIREMENTS

The licensee shall be allowed to remain open during hours when the sale of alcoholic beverages is prohibited for the sole purpose of providing food services to the public. However, all stocks of alcoholic beverages shall be locked and closed off from the public during said time period.

112.42 FOOD SERVICE REQUIREMENT

All license holders of an alcoholic beverage by the drink license qualified to hold such by virtue of being a restaurant or dining facility shall be required to maintain food service during all hours that alcohol is served.

112.43 CONFISCATION AUTHORIZED IF VIOLATIONS OCCUR

If any alcoholic or malt beverages are found on the outside of the locked or closed-off area of any licensed premises at any hours during which the licensee is prohibited by the State Alcoholic Beverage Control Act or by this chapter from selling alcoholic or malt beverages, a prima facie presumption shall arise that such alcoholic or malt beverages were kept outside the locked or closed off section for the purpose of sale in violation of this chapter and the State Alcoholic Beverage Control Act and shall be grounds for revocation or suspension of the license. In addition to other penalties provided for the violation of this chapter, the County Alcoholic Beverage Control Administrator is hereby authorized to confiscate the alcoholic or malt beverages.

112.44 ADVERTISING RESTRICTIONS

- (A) Signage which refers directly or indirectly to alcoholic beverages will be limited to one (1) sign not over two (2) square feet that must be displayed from the inside of the window or interior of the business. No additional signs, banners, posters or other type of displaying advertising which refers either directly or indirectly to alcoholic beverages shall be displayed on, nor shall it be visible from the exterior of any premises licensed for the sale of alcoholic beverages, except that reference to such may be included in the name of the business. This restriction shall not prevent any licensee from placing in the windows of the licensed premises business price cards not larger than two and one-half (2 ½) inches in size, setting forth the price at which he offers alcoholic beverages for sale.
- (B) No flashing lights shall be used to illuminate the exterior of any premises licensed under this chapter.
- (C) It shall be unlawful for a licensee under this chapter to distribute or cause to be distributed any handbills, circulars or cards as a medium for advertising alcoholic beverages.
- (D) It shall be unlawful for any person, holding a license under this chapter to sell alcoholic beverages of any kind, to give away or offer to give away

anything tangible of value as a premium or prize, or for any other purpose in connection with the sale of alcoholic beverages.

- (E) Any advertising by any licensee under this chapter shall be in compliance with applicable state statutes.

112.45 "TREATING" PROHIBITED

No license holder shall give away any alcoholic beverage in any quantity for less than a full monetary consideration.

112.46 LICENSEE TO PURCHASE FROM AND SELL ONLY TO PERSONS AUTHORIZED TO SELL OR PURCHASE

- (A) No licensee shall purchase or agree to purchase any alcoholic beverages from any person within or without this state, who is not licensed to sell the beverages to the particular purchaser at the time of the agreement to sell, nor give any order for any alcoholic beverages to any person who is not a holder of a special agent's or solicitor's license if such a license is required.
- (B) No licensee shall sell or agree to sell any alcoholic beverage to any person, within or without this state who is not legally authorized to buy and receive the beverages at the time of the agreement to sell, nor secure any order for the sale of any alcoholic beverages through any person who is not the holder of a special agent's or solicitor's license.

112.47 RETAIL SALES TO CERTAIN PERSONS PROHIBITED

No retail licensee shall sell, give away or deliver any alcoholic beverages, or procure or permit any alcoholic beverages to be sold, given away or delivered to:

- (A) A minor, except that in any prosecution for selling alcoholic beverages to a minor it is an affirmative defense that the sale was induced by the use of false, fraudulent, or altered identification papers or other documents and that the appearance and character of the purchaser were such that his age could not have been ascertained by any other means and the purchaser's appearance and character indicated strongly that he was of legal age to purchase alcoholic beverages. The evidence may be introduced either in mitigation of the charge or as a defense to the charge itself.
- (B) A person actually or apparently under the influence of alcoholic beverages.
- (C) A habitual drunkard or any person convicted of drunkenness as many as three (3) times within the most recent twelve (12) month period.

112.48 SALE TO PERSON NOT PROVIDING FOR HIS FAMILY
PROHIBITED

No license shall sell or agree to sell any alcoholic beverages or cause or permit any alcoholic beverage to be sold to any person who has been reported to the licensee by any court or by any officer acting at the direction of a court as having failed to make proper provision for his family.

112.49 LICENSEE TO DISPLAY NOTICE AS TO SALE TO MINORS;
WARNING OF DANGERS OF DRINKING DURING PREGNANCY
TO BE POSTED

- (A) Every retail licensee shall display at all times in a prominent place a printed card at least eight (8) inches by eleven (11) inches in size which shall show, in thirty (30) point or larger type, substantially as follows:
Persons under the age of twenty-one (21) are subject to a fine up to One Hundred Dollars (\$100.00) if they:
- (1) Enter Licensed premises to buy, or have served to them, alcoholic beverage
 - (2) Possess, purchase or attempt to purchase, or get another to purchase alcoholic beverages.
 - (3) Misrepresent their age for purpose of purchasing or obtaining alcoholic beverages.
- (B) All licensed retail vendors or alcoholic beverages shall post in a prominent place easily seen by patrons a printed sign at least eleven (11) inches by fourteen (14) inches in size, with letters at least one (1) inch high, supplied by the Alcoholic Beverage Control Commission, and with gender-neutral language supplied by the Cabinet for Health Services, which shall warn that drinking alcoholic beverages prior to conception or during pregnancy can cause birth defects.

112.50 MINORS NOT TO POSSESS OR PURCHASE LIQUOR NOR TO
MISREPRESENT AGE-USE OF FRAUDULENT IDENTIFICATION

- (A) As used in KRS 244.083 and this section; "Premises" has the meaning it is given in KRS 241.010 and also means that the place of business of a person licensed to sell alcoholic beverages.
- (B) A person under 21 years of age shall not enter any premises licensed for the sale of alcoholic beverages for the purpose of purchasing or receiving any alcoholic beverages.
- (C) A person under 21 years of age shall not possess for his or own use or purchase or attempt to purchase or have another purchase for him or her any alcoholic beverages. No person shall aid or assist any person under 21 years of age in purchasing or having delivered or served to him or her any alcoholic beverages.

- (D) A person under 21 years of age shall not misrepresent his or her age for the purpose of inducing any license, or the licensee, or the licensee's agent, servant, or employee, to sell or serve any alcoholic beverages to the underage person.
- (E) A person under 21 years of age shall not use, or attempt to use any false, fraudulent, or altered identification card, paper, or any other document to purchase or attempt to purchase or otherwise obtain any alcoholic beverage.

112.51 PERSONS WHOM LICENSEES MAY NOT EMPLOY

- (A) A person holding any city license shall not knowingly employ in connection with his or her business any person who:
 - (1) Has been convicted of any felony within the last two (2) years,
 - (2) Has been twice convicted of any misdemeanor or offense directly or indirectly attributable to the use of intoxicating liquors within the last two (2) years.
 - (3) Is under the age of twenty (20) years, unless the person is employed in a capacity that does not involve the sale or serving alcoholic beverages.
 - (4) Within two (2) years prior to the date of his employment, has any license issued under KRS 243.020 to 243.670 or under any other act or ordinance relating to the regulation of the manufacture, sale, or transportation or alcoholic beverages revoked for cause.
- (B) The provisions of paragraph (1) and (2) of subsection (A) of this section shall not apply if the employee's duties do not involve the sale, service, delivery, or traffic in alcoholic beverages at the licensed premises.
- (C) Violation of this section shall subject both employer and employee to penalties provided in this chapter and shall be cause for revocation of license.

112.52 RETAIL PREMISES NOT TO BE DISORDERLY

(A) No person licensed to sell alcoholic beverages at retail shall cause, suffer, or permit the licensed premises to be disorderly.

(B) Acts which constitute disorderly premises consist of permitting patrons to cause public inconvenience, annoyance or alarm, or wantonly creating a risk through:

- (1) Engaging in fighting or in violent, tumultuous or threatening behavior; or
- (2) Making unreasonable noise; or
- (3) Refusing to obey any official order to disperse issued to maintain public safety in dangerous proximity to a fire, hazard, or other emergency; or
- (4) Creating to hazardous or physically offensive condition by an act that serves no legitimate purpose; or

- (5) Conducting promotional efforts that are not customary or usual for a restaurant operation (e.g. wet t-shirt contest).

Regulatory License Fee

112.60 REGULATORY LICENSE FEE IMPOSED

- (A) A regulatory license fee is imposed on the gross receipts from retail sales of alcoholic beverages by the drink for the purpose of insuring full reimbursement to the County for the cost of any additional policing, regulatory, or administrative expenses related to the sale of alcoholic beverages in the County. The Fiscal Court shall adopt, at the budget adoption for the fiscal year, an annual rate for the regulatory license fee as shall be reasonably estimated to insure full reimbursement to the County for the cost of any additional policing, regulatory, or administrative expenses related to the sale of alcoholic beverages by the drink in the County. The regulatory license or fees imposed under the provisions of this chapter.

112.61 PAYMENT

Payment of such fee shall accompany forms approved for use by the ABC Administrator and shall include a tabulation of both gross food sales and alcohol sales for the preceding quarter. The forms and payment shall be submitted to the County Treasurer by the end of each month following the calendar quarter for the preceding quarter's sales. One-fourth (1/4) of the license fee required under the provisions of this chapter shall be deducted each quarter as a credit.

112.62 FAILURE TO PAY; INTEREST ON LATE PAYMENT

Failure to pay the quarterly remittance within ten (10) days after the due date shall constitute a violation of this chapter. Interest shall be assessed upon any past due payments at the rate of twelve (12) percent per annum.

112.63 PENALTY FOR NONPAYMENT

If the holder of any license shall fail to pay the regulatory license fee imposed by this Section within ten (10) days of the due date, an automatic penalty of Fifty and 00/100 Dollars (\$50.00) shall be assessed for the first offense. An automatic penalty of One Hundred and 00/100 Dollars (\$100.00) shall be assessed on the second offense, and an automatic penalty of Two Hundred 00/100 Dollars (\$200.00) shall be assessed on the third offense. In addition to the monetary penalty, the County Alcoholic Beverage Control Administrator shall hold a hearing for a second and third offense requiring the licensee to show cause why the license should not be suspended or revoked with full authority to do so upon appropriate findings. The calculation of the number of offenses for the purpose of invoking the above penalties shall be done on a twelve (12) month

basis, with the number of offenses being reduced to zero at the beginning of each new license period.

112.64 ADEQUATE RECORD KEEPING

Every licensee shall keep and maintain adequate books and records of all transactions involved in the sale of alcoholic beverages in the same manner required by the rules and regulations of the State Alcoholic Beverage Control Board, or such rules and regulations as may be from time to time promulgated by the County Alcoholic Beverage Control Administrator and approved by a majority of quorum of the County Commission. Where the sales of alcoholic beverages as they relate to other sales are determinative of the licensee's eligibility to retain a license, the licensee shall maintain adequate records to show that relationship. The books and records shall be available at all reasonable times for inspection by the County Alcoholic Beverage Control Administrator or any authorized representative.

112.65 AUDIT REQUIREMENTS

The County Alcoholic Beverage Control Administrator may at his discretion require that a licensee make his records available to the County for the purpose of conducting an audit to verify compliance with this ordinance and applicable state statutes.

112.70 PENALTIES

(A) Any person who violates any provision of this chapter for which no specific penalty is provided shall be guilty of a misdemeanor and shall, in addition to other penalties provided by law, be subject to the following penalties:

- (1) For the first offense a fine not to exceed Five Hundred and 00/100 Dollars (\$500.00);
- (2) For any subsequent offense a fine not to exceed Five Hundred and 00/100 Dollars (\$500.00) or confinement in jail of not more than six (6) months, or both.

(B) Any proceeding for the revocation of any license issued hereunder shall be governed in accordance with the provisions of KRS 243.480.

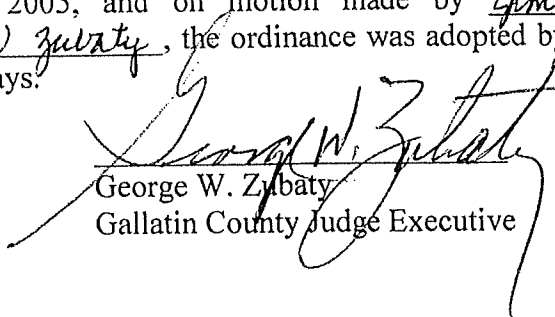
112.71 SEVERABILITY

If any portion of this Ordinance is declared null and void, the remaining provisions will remain in full force and effect.

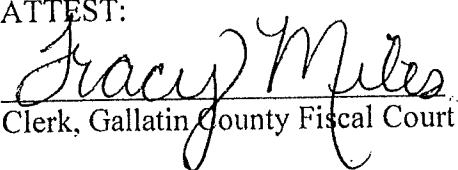
112.72 REPEAL OF CONFLICTING ORDINANCES

All ordinances of Gallatin County in conflict herewith are hereby supercede, and/or repealed by implication, to the extent of the conflict herewith. This ordinance shall be controlled as to all matters addressed herein.

After a reading in full on the 14th day of July, 2005, followed by a second reading in full on the 8th day of September, 2005, and on motion made by Jim Campbell seconded by George W Zibaty, the ordinance was adopted by a vote of 3 - ayes and 2 nays.


George W. Zibaty
Gallatin County Judge Executive

ATTEST:


Tracy Miles
Clerk, Gallatin County Fiscal Court

ORDINANCE NO. 12-14-06-00

AN ORDINANCE OF THE COUNTY OF GALLATIN, KENTUCKY, AMENDING THE CODE OF ORDINANCES IN ORDER TO ESTABLISH TIMES FOR THE SALE OF ALCOHOLIC BEVERAGES WHEN NEW YEARS' EVE FALLS ON A SUNDAY.

BE IT ORDAINED BY GALLATIN COUNTY, KENTUCKY, AS FOLLOWS:

SECTION 1: Section 112.40 of Ordinance ____ of Gallatin County, Kentucky is hereby amended to read as follows:

Section 112.40 – **Prohibitions, Restrictions and Regulations**

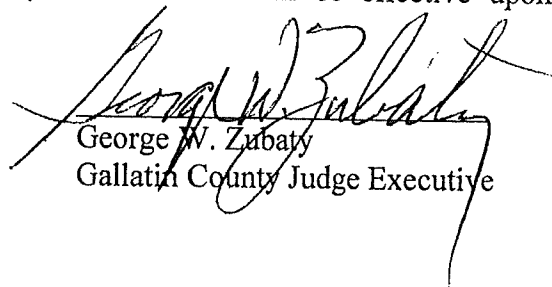
- (A) Retail Sale for Consumption on Licensed Premises. Premises for which there has been granted a license for the retail sales of alcoholic beverages by the drink for consumption on-premises, shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited* between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m. PROVIDED HOWEVER, IN YEARS ON WHICH NEW YEAR'S EVE FALLS ON A SUNDAY, LICENSEES MAY REMAIN OPEN AND ALCOHOLIC BEVERAGES MAY BE SOLD UNTIL 1:00 A.M. ON MONDAY JANUARY 1.; and any time when the polls are open for any election in the precinct in which the license is granted. However, if the licensee provides a separate area within his licensed premises capable of being locked and closed off within which is kept all stocks of alcoholic beverages and malt beverages and if the department is kept locked during the foregoing time he is not permitted to remain open to sell alcoholic beverages, he shall be deemed to have complied with his subsection.
- (B) Control of Premises During Closing Hours. During the closing hours, the premises of any license for the sale of alcoholic beverages by the drink must be closed to and vacant of all customers and all persons except the licensee and his employees, who shall be allowed on the premises for business purposes only. Alcoholic beverages shall not be sold, given away, delivered or consumed by anyone in any room of the premises during the closing hours and no parties, private or public, shall be held on the premises. The premises shall not be loaned, rented or leased to anyone during closing hours for a party or for any other purposes.
- (C) Wholesale Deliveries on Sundays Prohibited. There shall be no deliveries of alcoholic or malt beverages on Sunday.
- (D) Licensees authorized to sell package liquor at retail for off-premises consumption shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m. PROVIDED

HOWEVER, IN YEARS ON WHICH NEW YEAR'S EVE FALLS ON A SUNDAY, LICENSEES MAY REMAIN OPEN AND ALCOHOLIC BEVERAGES MAY BE SOLD UNTIL 1:00 A.M. ON MONDAY JANUARY 1.

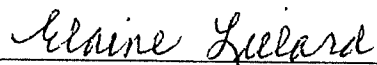
- (E) Licensees authorized to sell malt beverages at retail for on and off-premises consumption shall be permitted to remain open at all times except for the period commencing at 1:00 a.m. and ending at 6:00 a.m. each day except Sunday when sales are prohibited between the hours of 1:00 a.m. to 1:00 p.m. and Monday 12:01 a.m. midnight until 6:00 a.m. PROVIDED HOWEVER, IN YEARS ON WHICH NEW YEAR'S EVE FALLS ON A SUNDAY, LICENSEES MAY REMAIN OPEN AND ALCOHOLIC BEVERAGES MAY BE SOLD UNTIL 1:00 A.M. ON MONDAY JANUARY 1.

SECTION 2: All Ordinances or parts of any Ordinances in conflict herewith to the extent of such conflict, if any, are hereby repealed.

SECTION 3: The foregoing Ordinance was read, declared an emergency and passed and adopted by the Fiscal Court of Gallatin County, Kentucky, meeting in Regular Session on the 14th day of December, 2006, and as such shall be effective upon publication.


George W. Zubaty
Gallatin County Judge Executive

ATTEST:


Elaine Lillard
Clerk, Gallatin County Fiscal Court
Deputy

GALLATIN COUNTY CODE OF ORDINANCES
TITLE XI
CHAPTER 13
ORDINANCE NO. 11-09-00

AN ORDINANCE RELATED TO ENACTMENT OF A FRANCHISE TAX ON FINANCIAL INSTITUTIONS

BE IT ORDAINED by the Gallatin County Fiscal Court, as follows:

SECTION 113.01 DEFINITIONS

As used in this Ordinance the term "Financial Institution" shall be defined as set forth in KRS 136.500 (10) or any successor statute, and the term "Deposits" shall be defined as set forth in KRS 136.575 (1), or any successor statute.

SECTION 113.02 IMPOSITION OF FRANCHISE TAX

There is hereby imposed, effective January 1, 2001, an annual franchise tax on all financial institutions maintaining or operating depository facilities within Gallatin County, Kentucky, now or hereafter, measured by the amount of deposits located within Gallatin County, as determined in accordance with the provisions of KRS 136.575 (2), or any successor statute.

SECTION 113.03 RATE OF TAX

The rate of tax shall be twenty-five thousandths of one per cent (0.025%) of the deposit amount.

SECTION 113.04 BILLING AND PAYMENT

(A) All Financial institutions subject hereto shall comply with the reporting requirements set forth in KRS 136.575 (3), or any successor statute.

(B) The Gallatin County Clerk, or other appropriate county official, shall issue bills to the subject taxpayer financial institutions by December 1 of each year.

GALLATIN FISCAL COURT
WARSAW, KENTUCKY
ORDINANCE NO. 070804-1

AN ORDINANCE OF THE FISCAL COURT OF GALLATIN COUNTY, KENTUCKY, RELATING TO LICENSE FEE UPON ALL PERSONS ENGAGED OR EMPLOYED IN ANY TRADE, OCCUPATION OR PROFESSION WITHIN THE COUNTY OF GALLATIN, COMMONWEALTH OF KENTUCKY FOR THE HEALTH EDUCATION, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS OF GALLATIN COUNTY, COMMONWEALTH OF KENTUCKY, INCLUDING BUT NOT LIMITED TO ALS AMBULANCE, FIRE, POLICE, JAIL, AND PARKS, OF ONE (1%) PER CENT

WHEREAS, Gallatin County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Gallatin County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Gallatin County community including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services;

WHEREAS, the Gallatin County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the county is by imposition of a tax;

WHEREAS, the Gallatin County Fiscal Court having determined that an annual occupational license fee tax shall be imposed on any wage, salary, business, trade, occupation or profession in Gallatin County, Kentucky;

WHEREAS, an Ordinance should be enacted to implement the above referenced annual occupational license fee tax;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Gallatin County Fiscal Court as follows:

SECTION 1: DEFINITIONS

The following words, when used in this ordinance, shall have the meanings ascribed to them in this section, except where the content clearly indicated or requires a different meaning;

Association: A partnership, limited partnership, joint venture or any other form of unincorporated enterprise, owned or engaged in by two (2) or more persons.

Corporation: A corporation or joint stock association organized under the laws of the United States, this state, or any other state, territory or foreign country or dependency.

Collection Officer: The collection officer of the county or any other person designated to perform the functions set forth

within this ordinance.

Employer: Any individual, person, partnership, association, corporation, governmental body or unit or administration or agency, or any other entity, who or that employs one or more persons on a salary, wage, commission or other compensation basis.

Licensee: Any person required to file a return or to pay an occupational tax under this chapter.

Occupational Tax: A tax imposed for the privilege of exercising the right to engage in trade, occupation or profession for compensation paid by others within Gallatin County, Kentucky. This is analogous with a license fee.

Occupations, trade, profession or other activity: The doing of any kind of work, the rendering of any kind of personal service, to the holding of any kind of position or job within the county, by any clerk, laborer, tradesman, manager, official or other employee, including any non resident of the county who is employed by an employer as defined in this section, where the relationship between the individual performing the services and the person for who such services are rendered is, as to those legal services, the legal relationship, or employer and employee, including also a partner of a firm or an officer of a firm or corporation if such partner or officer receives a salary for his personal services rendered in the business of such firm or corporation, and shall also include and mean the holding of any kind of office or position either by election or appointment by the federal, state, county or county officer or employee, where the services of such official or employee are rendered within the county.

Person: Any natural person, co-partnership, fiduciary, association or corporation. Whenever the word "person" is used in any clause prescribed and imposing a penalty in the nature of a fine or imprisonment, the word, as applied to a partnership or other form of unincorporated enterprise, shall mean the partners or members thereof, and as applied to corporations, shall mean the officers and directors thereof.

Salaries, wages, commissions and other compensations: The total gross amount of all salaries, wages, commissions, bonuses, share of net partnership receipts or withdrawals, corporate dividends paid in lieu of salaries or wages, and all other payments of other consideration which a person receives from or is entitled to, for any work done or personal services rendered in any trade, occupation or profession or any other activity, including all deductions whether for tax, insurance or other. Amounts paid to traveling salesmen or other workers as allowance or reimbursement for travel or other expenses incurred in the business of the employee to his employer, are excluded from the foregoing definition.

Treasurer: Treasurer of the county.

SECTION 2: USE OF PROCEEDS; UNLAWFUL IMPOSITION OF OCCUPATIONAL TAX

All monies derived from the occupational license fee tax pursuant to the provisions of this ordinance shall be paid to the county treasurer and placed to the credit of the general revenue fund of the county and shall be used for the health, education, safety, welfare and convenience of the inhabitants of Gallatin County, Kentucky including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services. It is the purpose of this chapter to provide revenue for the general fund of the county and it is not the intention of the county or of this ordinance to impose and require an occupational license fee tax prohibited by law.

SECTION 3; LEVY GENERALLY

There is hereby levied and imposed an annual occupational tax upon each person, association, corporation, trade, profession and other activity in the county, for the privilege of engaging in such occupation, trade, profession and other activity, which occupational tax shall be measured by and be equal to one percent (1%) of the gross salaries, wages, commissions and other compensations earned by such person for work done or services performed or rendered in the county; provided, however, that such person shall be entitled to an exemption of \$5,000.00 of said gross salaries, wages etc per calendar year before the application of the license fee after December 31, 2004. For the period beginning October 1, 2004 through December 31, 2004, such person shall be entitled to an exemption of \$1,250.

Where such salaries, wages, commissions, and other compensations are earned for work done or services rendered both within and without the county, said occupational tax shall be measured by such part of the salaries, wages, commissions and other compensations as is earned as a result of work done or services performed or rendered in Gallatin County. The occupational tax shall be computed by obtaining the percentage of the compensation for work performed or services rendered within the county as relates to the total compensation earned.

This is not intended as a "net profits tax" but as an occupational license for the privilege of employment within Gallatin County.

SECTION 4: EMPLOYER WITHHOLDING AND PAYMENT; RETURNS

(a) Each employer who employs one or more persons within the county shall deduct monthly, or more often than monthly, at the time of payment thereof, the occupational tax due from each employee measured by the amount of salaries, wages, commissions, or compensations, due by said employer to said employee and shall pay to the treasurer the amount of occupational tax so deducted.

The payment required to be made unto the treasurer on account of deduction by employers shall commence and be made quarterly for the quarterly periods beginning October 1, 2004 and each and every quarter thereafter, on or before the fifteenth (last) day be it the 30th or 31st of the first month next following the preceding three month quarterly period of said deduction. The aforesaid required quarterly payments shall be for the quarterly periods ending March 31st, June 30th, September 30th and December 31st of each year. Each employer shall, annually no later than the 31st day of January of each year, make a return to the finance officer in which shall be set forth the name and residence of each employee of said employer during the preceding calendar year, giving the amount of salaries, wages, commissions or other compensations earned during such preceding year, by each employee.

However, the failure or omission of any employer to deduct such occupational tax shall not relieve the employee from the payment of such occupational tax in compliance with respect to making returns and payment thereof as may be fixed in this ordinance or established by the finance officer.

(b) Every person whose earnings are subject to the occupational tax imposed by this ordinance, shall, on or before April fifteenth of each year, make and file a return with the finance officer on a form obtained from the treasurer. In the return filed, there shall be set forth the aggregate amount of salaries, wages, bonuses, incentive payments, commissions, fees, and other compensation received (all as hereinbefore defined), by and during the preceding year within the county and subject to the said occupational tax, together with such other pertinent information as the collection officer may require.

(c) Where the entire earnings for the year are paid by one and the same employer and the occupational tax has in each instance been withheld or deducted by the employer from the gross amount of compensation without adjustment for expenses it shall not be necessary for such employee to file a return for the year unless required or requested to do so by the collection officer.

(d) If the return is made for a fiscal year for any period other than a calendar year, said return shall be made within one hundred thirty-five (135) days from the end of the said fiscal year or other period.

(e) The return shall also show the amount of the occupational tax imposed by this ordinance on such earning, or both.

(f) The person making the return shall, at the time of filing thereof, pay to the treasurer the amount of tax shown to be due by the return.

(g) Where any portion of the occupational tax otherwise due shall have been deducted at the source and shall have been paid to the treasurer by the person making said deduction, a credit equal to the amount so paid shall be deducted from the amount shown to be due and only the balance, if any, shall be due and payable at

the time of the filing of said return.

(h) If a licensee shall terminate his business or employment for which the occupational tax has not been withheld, during the calendar or fiscal year, the proper return shall be filed and the tax paid within one hundred thirty-five (135) days after the termination of said business or employment.

(i) Persons temporarily engaged in business within the county, or temporarily performing services within the county, shall file a return and pay the occupational tax based upon the completion of said business or employment.

(j) The collection officer shall have authority to extend the filing of said returns in his or her discretion. Such extension shall be upon the written request of the licensee. Provided, however any balance unpaid when payment is due under the terms of this chapter shall bear interest at the rate of twelve (12) percent per annum until paid.

SECTION 5: COLLECTION OF OCCUPATIONAL TAX AT SOURCE

It is the duty of each employer (as hereinbefore defined) who employs one or more persons on a salary, wage, commission or other compensation basis, to deduct monthly or more often, at the time of the payment, of such compensation, the occupational tax on such salary, wage, bonus, incentive payment, commission or other compensation paid to employees for activities in the county. However, the mere fact that the occupational tax is not withheld will not relieve the employee of the responsibility of filing a return and paying the tax on the compensation received. A nonresident employer, either maintaining in the county an office, business address or, doing business therein, or is otherwise subject to service of legal process, is subject to the withholding provision of this action.

SECTION 6: COMPENSATION EXCLUDED; SPECIFIC COVERAGE

(1) The following money receipts are not deemed to be "salaries" within the meaning of this chapter;

(a) Old age or retirement payments: Periodical payments, commonly recognized as old age or retirement pensions, made to persons retired from service after reaching a specified age or after a stated period of employment are not subject to the occupational tax.

(b) Disability, sickness, accident benefits and unemployment compensation; Payments made to employees by an employer under a disability, sickness and accident plan, are not subject to the occupational tax. Unemployment compensation payments by the state or any other agent are not subject to the occupational tax.

(c) Death benefits: Death benefits payable by an employer to the beneficiary of any employee or to his estate, whether payable in a single sum or otherwise, are not subject to the occupational tax.

(d) Benefits arising under the Workmen's Compensation Act as compensation for disabilities sustained during the course of employment, together with any amount of damages received by suit or agreement on account of such disability, are not subject to this occupational tax.

SECTION 7: OFFICIALS TO COLLECT AND KEEP RECORDS

It shall be the duty of the designated collection officer, as appointed by the Fiscal Court to collect and receive the occupational taxes imposed by this ordinance. The said collection officer shall also keep records showing the amount received by them from each licensee and employer and the date of such receipt. The County Treasurer or Finance Officer shall keep record of the balance received.

SECTION 8: INQUISITORIAL POWERS OF FINANCE OFFICER; ENFORCEMENT

(a) The collection officer is charged with the enforcement of the provisions of this ordinance, and is empowered to prescribe, adopt and promulgate and enforce rules and regulations relating to any matter, pertaining to the administration and enforcement of the provisions of this ordinance, including but not limited to provisions for the reexamination and correction of returns to which an underpayment or overpayment is claimed or found to have been made and the rules and regulations as promulgated by him or her shall all be binding upon the licensee and employers. However all such rules, regulations and decisions shall be subject to the consent and approval of the judge executive.

(b) The designated collection officer personally, or their agents or employees, is authorized and empowered to examine the books, papers and records of any employer, or supposed employer, or of any license payer, or supposed license payer, in order to verify the accuracy of any return made; or, if no return was made, to ascertain the occupational taxes imposed by this ordinance when he or she deems this reasonably necessary for the purposes incident to the performance of his or her duties hereunder. The collection office may enforce this right by application to the appropriate court having jurisdiction over these matters.

(c) Every employer or supposed employer, and every license payer or supposed license payer, is required to furnish to the collection officer or his or her duly authorized agent, and employees, the means, facilities and opportunity for such examinations, investigations and audits as are authorized in and by this chapter.

(d) The designated collection officer is further authorized to examine, under oath, any person, concerning any income which was or should have been returned for assessment of occupational tax, and to this end, the designated collection officer has the right and power to compel the production of books, papers and records and the attendance of all persons before him or her, whether as parties or witnesses, whom he or she believes to have knowledge of such income.

(c) Refusal of such examination of any employer or person subject to the occupational tax, or presumed to be such employer

or person so subject, constitutes a Class A Misdemeanor.

SECTION 9: COLLECTION OF DEFICIENCIES; ALLOWANCE OF CREDIT FOR OVERPAYMENT

(a) If as a result of investigation conducted by the designated collection officer a return is found to be incorrect, the designated collection officer is authorized to access and collect any underpayment of occupational tax withheld at source or any underpayment of occupational tax owing by any license payer, with respect to earnings. If no return has been filed and an occupational tax is found to be owing, the tax actually owing may be assessed and collected with or without the formality of obtaining a delinquent return from the employer or taxpayer.

(b) Should it be disclosed, either as a result of an investigation by the collection officer or through the medium of the filing of a claim or petition for refund or credit, that an overpayment has been made, the county will refund such overpayment.

(c) The employer will in every instance be required to pay the full occupational tax which should have been withheld, even though he may fail to withhold from the employee. If too much has been withheld the excess shall be refunded by the employer to the employee. While the withholding agent (employer) will be expected to maintain complete records of such adjustments with employees, any such adjustments made during any month will not need to be reflected in the withholding return or disclosed by schedules or statements, thereto attached. However, where adjustments are made between employer and employee, disclosure shall be made in a statement supporting the annual schedule or schedules filed pursuant to these regulations.

SECTION 10: RECORDS TO BE KEPT BY EMPLOYERS AND LICENSE PAYERS

Employers and others subject to the occupational taxes, pursuant to this ordinance, are required to keep such records as will enable the filing of true and accurate returns, whether of fees withheld at source or of fees payable upon earning and such records are to be preserved to enable the designated collection officer or any agent or employee of the designated collection officer to verify the corrections of the return filed.

SECTION 11: PENALTIES

All occupational taxes imposed by this ordinance which remain unpaid after they become due shall bear interest at the rate of twelve per cent (12%) per annum and any person who fails to pay such occupational tax when same become due shall also be charged a penalty of one per cent per month thereof not to exceed ten per cent (10%) of the amount of such unpaid occupational tax. Any person whom shall fail, neglect, or refuse to pay any taxes or make any return required by this ordinance, any employer who shall fail to withhold said occupational tax or to pay over to the county those so withheld under the terms of this ordinance, of any person, who shall refuse to permit the designated collection officer or any agent, employee designated by them in writing, to

examine books, records and papers pertaining to information required under this chapter, or who shall knowingly make any incomplete, false or fraudulent return, or shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings in order to avoid the payment of the whole or any part of the occupational tax shall become liable to the county for such taxes as well as the interest and penalty thereof.

The failure of any employer or payer to receive or procure returns or other forms is not an excuse for failure to make any return or to pay the occupational tax.

Further, in addition to payment of the taxes, interest and penalties aforesaid, said non-complying person shall also be guilty of a Class A Misdemeanor according to the laws of the Commonwealth of Kentucky and upon conviction, shall be subject to punishment of imposition of a fine of no less than \$250.00 nor more than \$500.00 and jail incarceration of no less than 90 days nor no more than 12 months or at both fine and jail incarceration. Such criminal penalties shall be in addition to the civil penalties imposed above.

SECTION 12: CONFIDENTIAL INFORMATION

Any information gained by the treasurer, designated collection officer, or any other official or 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 in accordance with proper judicial order, and any person or agent divulging such information shall, upon conviction, be subject to punishment as provided in section 13, and shall be dismissed from employment by the county upon conviction. However, such person may disclose to the commissioner of revenue of the state of his duly authorized agent all such information and the right to inspect any of the books and records of the county if said commission grants to the county the reciprocal right to obtain information from the files and records from the department of revenue of the state and maintains the privileged character of the information so furnished to him.

SECTION 13: PENALTY FOR DIVULGING CONFIDENTIAL INFORMATION

Occupational Tax Returns and all audits connected therewith are confidential. Any information gained by the designated collection officer and treasurer and their agents or employees, or by any other official or agent of the county as a result of any returns, investigations, hearings, or verifications required or authorized by this chapter, shall be held confidential, except for official purposes and except in accordance with proper judicial order or as otherwise provided in Section 11 and by dismissal from employment by the county. Every such breach of confidence constitutes a separate offense.

SECTION 14: SEVERABILITY

The provisions of this ordinance are severable. If any sentence, clause or section or part of this ordinance with application thereof of any particular state or case is for any reason is found to be unconstitutional, illegal, or invalid, shall

not effect or repeal any of the remaining provisions, sentences, clauses or sections or parts of this ordinance, it being the intent of this court to adopt such provision, section, paragraph, sentence and part thereof separately and independently of each other.

SECTION 15: EFFECTIVE DATE

This Ordinance shall take effect and be in full force immediately upon adoption and all ordinances or parts of other ordinances which conflict with this ordinance are hereby repealed as so allowable by applicable law. Any ordinance or parts thereof not in conflict with the foregoing remain valid and in full force and effect.

FIRST READ AND APPROVED on this 8th day of April, 2004.

SECOND READING, APPROVED AND ADOPTED on this the ___ day of _____, 2004.

GEORGE ZUBATY
GALLATIN COUNTY JUDGE/EXECUTIVE

Attest:

GALLATIN COUNTY CLERK

**GALLATIN FISCAL COURT
WARSAW, KENTUCKY
ORDINANCE NO. 070804-2**

AN ORDINANCE OF THE FISCAL COURT OF GALLATIN COUNTY, KENTUCKY, RELATING TO GENERAL BUSINESS LICENSING UPON ALL PERSONS ENGAGED IN ANY TRADES, BUSINESSES, OR PROFESSIONS WITHIN THE COUNTY OF GALLATIN, COMMONWEALTH OF KENTUCKY FOR THE HEALTH EDUCATION, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS OF GALLATIN COUNTY, COMMONWEALTH OF KENTUCKY, INCLUDING BUT NOT LIMITED TO ALS AMBULANCE, FIRE, POLICE, JAIL, PARKS AND CAPITAL PROJECTS.

WHEREAS, Gallatin County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Gallatin County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Gallatin County community including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services;

WHEREAS, the Gallatin County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the county is by imposition of a tax;

WHEREAS, the Gallatin County Fiscal Court having determined that an annual business license fee tax shall be imposed on persons engaging in trades, businesses, or professions in Gallatin County, Kentucky;

WHEREAS, an Ordinance should be enacted to implement the above referenced annual business license fee tax;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Gallatin County Fiscal Court as follows:

SECTION 1: LICENSES REQUIRED TO ENGAGE IN CERTAIN TRADES, BUSINESS, OR PROFESSIONS

No person shall engage in any of the trades, businesses, or professions for which licenses are required by any provision of this code or any other ordinance of Gallatin County, KY without first applying for and obtaining a license from the Gallatin county Judge Executive or any duly authorized issuing authority.

(A) Business is defined as an occupation or trade engaged in for the purpose of obtaining a livelihood or gain. Separate businesses may be maintained at the same location if any of the three apply:

- (1) there is a separate entryway for the separate businesses;
- (2) There is a separate accounting or book keeping by the owner for the separate businesses;
- (3) There are separate employees for the separate businesses.

(B) BUSINESS SITUS is defined as a place where the owner or his agent is conducting business.

SECTION 2: APPLICATION FOR LICENSE.

(A) All original applications for licenses, unless otherwise specifically provided, shall be made to the Gallatin County Judge Executive or his designee in writing upon forms to be furnished by the Judge Executive's office and shall contain:

- (1) The name of the applicant and of each officer, partner, or business associate;
- (2) His present occupation and place of business;
- (3) His place of residence for five years next preceding the date of application;
- (4) The nature and location of the intended business or enterprise;
- (5) The period of time for which the license is desired;
- (6) A description of the merchandise to be sold, if for a vendor;
- (7) Such other information concerning the applicant and his business as may be reasonable and proper, having regard to the nature of the license desired.

- (B) Renewal of an annual license may be granted to a licensee in good standing upon the original application, unless otherwise provided.
- (C) With each original or renewal application, the applicant shall deposit the fee required for the license requested.
- (D) It shall be unlawful to knowingly make any false statement or representation in the license application.

SECTION 3: ISSUANCE OF LICENSE; STANDARDS FOR ISSUANCE.

- (A) upon receipt of such application for a license, accompanied by the proper fee, if approval by another officer or department is not required, the Gallatin County Judge Executive or his designee shall forthwith deposit the fee in the general fund of the county and issue the applicant the proper license certificate signed by the County Judge Executive or his designee~ If for some reason the license is not issued the fee shall be returned to the applicant.
- (B) The application shall be approved unless such investigation discloses tangible of reasonably articulable evidence that the conduct of the applicant's business would pose a substantial threat to the public health, safety, morals, or general welfare

SECTION 4: DATE AND DURATION OF LICENSE

- (A) The license fiscal year for the County shall begin on January 1 and end on December 31. Any person, firm, corporation, beginning a taxed business or undertaking upon a taxed occupation after the first month of any calendar year, shall procure a license to do so by paying proportionally, being a the percentage of time left in the calendar year (i.e.- six months equals half or 50%). The minimum fee charged is for six months. There are no refunds for a business that terminates operations.
- (B) Any person failing to obtain a license and said person continuing to fail to obtain a license for more than 30 days after the expiration of the old license shall be charged a 10% penalty. If that same person continues to fail to obtain a license as required above shall be subject to a 10% interest per annum.
- (C) Any person failing to obtain a business license as required above shall not be permitted to form or continue their business within Gallatin County.
- (D) In no event shall a license be granted to any business or person for a longer period of time than one year.
- (E) Every license is issued to an individual person or business and shall not be transferable.
- (F) Every license certificate shall be displayed in a fixed and prominent location upon the licensed premises. Other licensees shall carry the license certificates at all times and shall exhibit the license upon request by law officer or citizen.

SECTION 5: REVOCATION AND SUSPENSION

- (A) Any license may be revoked by the legislative body at any time for conditions or considerations which, had they existed at the time of issuance, would have been valid grounds for denial; for any misrepresentation of a natural fact in the application discovered after the issuance of the license; for violation of any provision of this chapter or other law ordinance relating to the operation of the business or enterprise for which the license has been issued; or upon conviction of a license for any federal, state, or municipal law or ordinance involving moral turpitude.
- (B) The revocation shall become effective upon notice served upon the licensee or posted premises affected.
 - U) As a preliminary to revocation, the legislative body may issue an order suspending the license, which shall become effective immediately upon service of written notice to the licensee. This notice shall specify the reason for suspension, and may provide conditions under which reinstatement of the license may be obtained. Upon compliance with these conditions within the time specified, the license may be restored.

SECTION 6: APPEAL AND REVIEW

In case any applicant has been denied a license, or if his license has been revoked or suspended, the applicant or licensee as the case may be, shall within three business days have the right to appeal to the fiscal court from the denial, revocation, or suspension. Notice of appeal shall be filed in writing with the Gallatin County Judge Executive's or his designee who shall fix the time and place for a hearing, which shall be held no later than one week thereafter. The Gallatin County Judge Executive or his designee shall notify all members of the fiscal court of the time and place of the hearing not less than 24 hours in advance thereof. A majority of the fiscal court members shall constitute a quorum to hear the appeal. The appellant may appear and be heard in person or by counsel. If, after a majority of the members of the fiscal court present at the meeting declare in favor of the applicant, the license shall be issued or fully reinstated as the case may be; otherwise the order appealed from shall become final.

SECTION 7: BUSINESS LICENSE FEE SCHEDULE

| | |
|--|---|
| Accountant, Practicing the profession of counseling, keeping books and records or filing of income tax return | \$100.00 |
| Adult Entertainment Establishment (Sexually Oriented Business | \$1,000.00 |
| Alcoholic beverages | |
| Beer, distributor | \$250.00 |
| <u>Beer, retail(county only)</u> | <u>\$200.00</u> |
| <u>Liquor, retail (county only)</u> | <u>\$500.00</u> |
| <u>Liquor, by drink(county only)</u> | <u>\$700.00</u> |
| Amusement and recreation centers. | |
| For operating amusement or recreation center | \$100.00 |
| For Compensation | \$ 20.00 per unit |
| Apartment house, each location | (up to 25 units with a maximum of \$500.00 per complex) |
| | \$150.00 |
| Architect, per year | * |
| Attorney (See "Law, practice of) | \$100.00 |
| Auctioneer | |
| Automobile Sales & Dealerships | \$150.00 |
| "Salespersons will pay on commissions" | \$ 50.00 |
| Barbershop | \$ 50.00 |
| Beauty shop | \$100.00 |
| Bed & Breakfast establishments | \$100.00 |
| Billiards/pool | \$100.00 |
| Bowling Alley | \$100.00 |
| Building and loan companies (See Loan Company) | \$100.00 |
| <u>Cable, Satellite</u> | <u>\$100.00</u> |
| <u>Campground</u> | |
| Carnival. No license shall be issued for the opening of a carnival or street fair, except by the Gallatin Co. Fiscal Court in regular or special meeting at which time the license fee is to be fixed. | \$100.00 |
| Carpenters | \$100.00 |
| Car Wash | \$50.00 |
| <u>Catering Company(with store front, not home business)</u> | <u>\$50.00</u> |

| | |
|---|------------------------|
| Chiropractor, per year | \$100.00 |
| Civil engineer, per year | \$100.00 |
| Claim agent, per year | \$100.00 |
| Clairvoyants | \$350.00 |
| Cleaning Service | \$ 50.00 |
| <i>Consulting, Appraisal, Counseling Business</i> | <i>\$100.00</i> |
| Contractors | |
| General | \$150.00 |
| Subcontractors: painters, plumbers, masons, or carpenters, each | \$100.00 |
| Electrician | \$100.00 |
| <i>Heating & Air Conditioning</i> | <i>\$100.00</i> |
| Dance Hall. For operating dance hall (public) for compensation | |
| Per year | \$150.00 |
| Per night | \$100.00 |
| Dance School | \$100.00 |
| Day Care or pre-school | \$ 50.00 |
| Delivery Service | \$100.00 |
| Dentist | \$100.00 |
| Dry Cleaning & pressing. For operating a business of cleaning, pressing, & dyeing. | \$100.00 |
| Electrician (See also contractors) | \$100.00 |
| Electrical Engineer | \$100.00 |
| Farm produce | \$ 25.00 |
| Florist (an established location) | \$100.00 |
| Funeral Home establishment | \$100.00 |
| Gas Depot (See motor oils, gas depot) | |
| <i>Home Business</i> | <i>\$ 50.00</i> |
| <i>Home Sales</i> | <i>\$100.00</i> |
| Hotel (See Motel). Any establishment renting rooms | \$100.00 |
| Insurance Agency | \$100.00 |
| Junkyard | \$150.00 |
| Laundromat. For operating a self-service Laundromat, each location | \$100.00 |
| Law, practice of (per lawyer) | \$100.00 |
| Lawn Service (mowing, mulching and lawn maintenance) | \$ 50.00 |
| <i>Loan Company</i> | <i>\$100.00</i> |
| Manufacturing. For operating a plant for the manufacture of any products by Processing, assembling, or converting (except alcoholic beverages) | \$500.00 |
| <i>Marina</i> | <i>\$100.00</i> |
| Massage Therapist | \$ 50.00 |
| Medicine, practice of | \$100.00 |
| <i>Mercantile establishments(grocery,video,hardware)</i> | <i>\$100.00</i> |
| Monuments (Agents soliciting sale of marble or monuments) | \$100.00 |
| Motel (see also Hotel) | \$100.00 |

| | |
|--|-----------------|
| Motor oils, gas depot. Operating as wholesale dealer in oil | \$100.00 |
| And gas products by depot or trucks | \$100.00 |
| Newspaper. For publishing a newspaper and job printing. | \$100.00 |
| <u>Nursery</u> | |
| Nursing homes | \$100.00 |
| Optometrist | \$100.00 |
| Osteopathy | \$100.00 |
| Painter (see also contractors) | \$100.00 |
| Pawn shop, after approval of Sheriff's Dept. | \$ 50.00 |
| Peddlers/solicitors per year | \$ 50.00 |
| Pest exterminator, per year | \$100.00 |
| <u>Pharmacist/Pharmacy</u> | |
| Photographer (for conducting a photograph gallery) | \$100.00 |
| Physician | \$100.00 |
| Plumber (see also contractors) | \$100.00 |
| Printing | \$100.00 |
| Private Investigator | \$100.00 |
| Real estate agent | \$100.00 |
| <u>Recycling, Trash Pickup</u> | |
| Repair service | \$100.00 |
| Restaurants | \$100.00 |
| Security Service | |
| Service Station (for operating a service station where gas, oil, and accessories are sold, including soft drinks per year) | \$100.00 |
| Sewing shop, for alterations and tailoring | \$ 50.00 |
| Spa/exercise | \$100.00 |
| <u>Storage Buildings(Commercial)</u> | |
| <u>Surveyor</u> | |
| Tattoo Parlor | \$200.00 |
| Taxicab | |
| Conducting or operating taxi station with reserved space (sign) each | \$ 50.00 |
| <u>Towing, Wrecker Service</u> | |
| Truck Business | \$100.00 |
| Temporary services agency | \$150.00 |
| Theatre or motion picture houses. /c, operate mo~ ing pictures. | |
| Theatoriums. Vaudevilles, talkin or sound pictures, or shows of similar character, each location | \$100.00 |
| Trailer court | \$100.00 |
| Travel agency | \$ 50.00 |
| Tree trimming | \$100.00 |
| Veterinary surgeon | \$100.00 |
| Warehouse rental | \$100.00 |
| <u>Water Treatment</u> | |
| Wholesale distributor | \$150.00 |

SECTION 8: PENALTY

Any person, firm, or corporation who shall fail to procure the license or pay the fee herein provided, or shall violate any of the provisions of this chapter, shall be deemed guilty of a misdemeanor and on conviction thereof shall be fined not less than \$10.00 nor more than \$50.00 for each offense. Each day's business engaged in without such a license constitutes a separate offense. In addition to paying such fines and the costs, the person, firm, or corporation so convicted shall have the option of taking out and paying for the proper license for the business or occupation engaged in and continuing the same to the end of the fiscal year, or immediately closing up such business and ceasing to follow such occupation in the city until he shall have proper license to do so.

EFFECTIVE DATE

This Ordinance shall take effect and be in full force immediately upon adoption and all ordinances or parts of other ordinances which conflict with this ordinance are hereby repealed as so allowable by applicable law. Any ordinance or parts thereof not in conflict with the foregoing remain valid and in full force and effect.

FIRST READ AND APPROVED on this 8th day of April, 2004.

SECOND READING, APPROVED AND ADOPTED on this the 8th day of July, 2004.

**GEORGE ZUBATY
GALLATIN COUNTY JUDGE/EXECUTIVE**

Attest:

**TRACY MILES
GALLATIN COUNTY CLERK**

ORDINANCE NO. 06-14-01-01
GALLATIN COUNTY CODE OF ORDINANCE – CHAPTER 114

AN ORDINANCE ESTABLISHING THE GALLATIN COUNTY TOURISM AND
CONVENTION COMMISSION AND IMPOSING A 3% TRANSIENT ROOM TAX

SECTION 114.01 – CREATION OF COMMISSION

In order to promote recreational, tourist and convention activity, to promote full employment, create and preserve employment opportunities, enhance business opportunity and increase revenue which might be devoted to public purpose beneficial to the economic, social and cultural welfare of the citizens of Gallatin County, there is hereby created and established, pursuant to KRS 91A.350, the Gallatin County Tourism and Convention Commission, hereinafter referred to as the Commission.

SECTION 114.02 – POWERS AND DUTIES

This Commission and its members, in order to further the aforesaid purposes, shall have all rights and powers, and all those necessary or incidental thereto, set forth in KRS 91A.350 et seq, and shall be subject to all duties and strictures therein contained.

SECTION 114.03 – MEMBERSHIP TERMS

Membership, offices, and terms of office on the Commission shall be governed by KRS 91A.360.

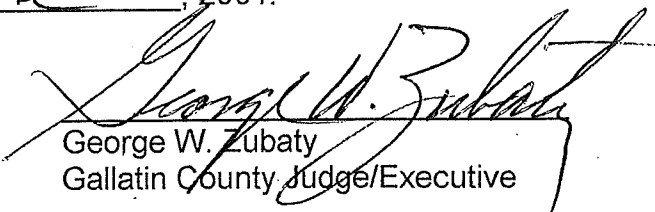
SECTION 114.04 – TRANSIENT ROOM TAX

Pursuant to KRS 91A.390, in order to fund the operations of the Commission, there is hereby imposed, effective January 1, 2002, a transient room tax in the sum equal to three percent (.03) of the rent collected for every occupancy of a suite, room or rooms upon all persons, companies, corporations, partnerships, limited liability companies or other entities doing business in Gallatin County as motor courts, motels, inns or like or similar accommodations businesses.

Said tax shall be reported and paid to the Gallatin County Treasurer on a monthly basis, being due on the 15th day of each month.

Transient room tax returns shall be made upon forms developed and made available by the Gallatin County Fiscal Court or its Treasurer.

Enacted this 14 day of June, 2001.


George W. Zubaty
Gallatin County Judge/Executive

A True Copy: ATTEST


Jane L. Dennis
Clerk, Gallatin County Fiscal Court

GALLATIN COUNTY FISCAL COURT

RESOLUTION NO. 12112014

WHEREAS, the Gallatin County Fiscal Court has adopted an occupational license fee ordinance providing for an occupational license fee of one (1%) on certain wages, profits and other income earned in Gallatin County, Kentucky; and

WHEREAS, the Gallatin County Fiscal Court has made application for certain benefits and incentives available to it under the Kentucky Business Incentives (KBI) as a result of its commitment to locate and create jobs and investments regarding an expansion in Gallatin County, Kentucky and

WHEREAS, the Fiscal Court has been willing as one of the incentives, to permit the retention by the Company of the occupational tax revenues to be paid by employees of sold Companies, the maximum retention being produced from 1% occupational license fee tax on said salaries and wages paid to the said employees, and that the Company's economic presence in the County would enhance the economic property in Gallatin County, Kentucky; and

WHEREAS, THE FISCAL COURT WISHES TO DEMONSTRATE ITS WILLINGNESS TO ACCEPT THE MEASURE OF RETENTION OF SAID PAYMENT OR DEDUCTION BY THE COMPANY AS DESCRIBED ABOVE.

NOW, Therefore, be it resolved by the Gallatin County Fiscal Court:

1. That the Court takes notice of the application of RB Distributions, Inc. for benefits and incentives available to said company under the Kentucky Business Investment Program including the application by said Company for retention of or rebate to said Company of 1/2% which would be paid by employees of said Company from their salaries and wages.
2. That the approval herein granted is subject to the Company receiving Final Approval on its application and meeting all terms and conditions of its eligibility for said benefits under the Kentucky Business Investment Program.
3. That the Fiscal court does hereby resolve that for ten years subsequent to activation of the Company's 2012/2013 expansion project given Final Approval under the Kentucky Business Investment Program, the said Company receiving said Final Approval shall be entitled to retain or to have rebated to it 1/2% of the occupational license fee which would otherwise be paid by employees of said Company from their respective salaries and wages for any position created or any new hire resulting directly for the company's planned 2012/2013 expansion. Any employee past or present of This resolution shall not be included in this agreement and shall be subject to the on (1/2%) occupational license fee. The 1/2% retention of rebate shall not apply to other income or net profits the Company and shall apply only to occupational license fees on wages paid to employees in this County.

Introduction of the Motion made by Jeff Wallace and seconded by Dwight Gullion
And passed by a majority vote of the Gallatin County Fiscal Court in duly assembled session on the 11th
Day of December, 2014.

Law McFarland

Gallatin County Judge Executive

ORDINANCE NO. 03122015

AN ORDINANCE ESTABLISHING THE
RATES TO BE CHARGED BY CERTIFIED ELECTRICAL INSPECTORS

WHEREAS, the Gallatin County Fiscal Court is responsible for establishing the rates to be charged by Certified Electrical Inspectors providing services within Gallatin County, Kentucky;

WHEREAS, the Gallatin County Fiscal Court desires to establish the rates that may be charged by Certified Electrical Inspectors;

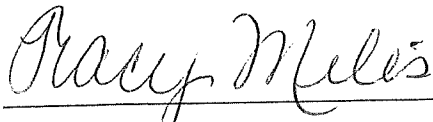
NOW, THEREFORE, BE IT ORDAINED by the Gallatin County Fiscal Court, that the maximum rates that may be charged by Certified Electrical Inspectors performing services with Gallatin County, Kentucky shall be set forth on the fee schedule which is attached hereto and incorporated herein by reference as EXHIBIT "A".

After reading in full on the 12th day of March, 2015, followed by a second reading in full on the 9 day of April, 2015, and on motion by Joel Shinkle, Seconded by Jeff Wallace, the ordinance was adopted by a vote of 4 ayes and 0 nays.



KEN MCFARLAND
GALLATIN COUNTY JUDGE EXECUTIVE

Attest:



Tracy Miles
Gallatin County Clerk

Electric Inspection

Gallatin Canoll Fee Schedule

General

| | | |
|---|----------------------------------|------------------|
| 1. Residential construction temporary. | (CT/TS) | \$60.00 |
| Residential temporary release of permanent service, single family. * | | \$70.00 |
| Two Family and multi-family residence. | | \$75.00 |
| Service disconnect / reconnect release to utility. | | \$10.00 |
| Non-residential construction temporary and temporary release of permanent service. | | |
| 200 Amperes or less | | \$75.00 |
| 201 Amperes to 600 Amperes | | \$80.00 |
| 601 Amperes and greater | | \$85.00 |
| * Residential temporary release of permanent service with rough-in. | | No Charge |
| 2. Residential Underground Service Lateral Inspection Or Ufer Ground. * | | \$70.00 |
| * With Rough-in or Temporary Release of Permanent Service. | | No Charge |
| 3. 98% Complete Or Occupancy To The Building Department. (Non-Residential Only) | | \$70.00 |
| 4. Reinspection, Incomplete Or faulty work, No access, No Or Wrong Address, Etc. | Residential | \$30.00 |
| | Non-Residential | \$80.00 |
| 5. Emergency Inspection. (During normal business hours, in addition to normal fee.) | | \$85.00 |
| When an emergency inspection is requested by a City or County department, the emergency fee shall be paid by the contractor engaged to complete any work. | | |
| 6. Phone Booth, Stand or Bus Stop Shelter | (PBS) | \$75.00 |
| 7. Mobile Home/Manufactured Home Reconnection In a Park. | (MH) | \$75.00 |
| | | \$70.00 |
| 8. Detached Miscellaneous. (Stables, Barns, Garages; Out Buildings, Etc.) | First Trip | (DM/SBE) \$75.00 |
| | Each Additional Trip. | \$70.00 |
| 9. Signs (internally illuminated) & Billboards, Etc. First Sign or Billboard. | (SB) | \$75.00 |
| Each Additional Sign or Billboard on the same trip. | | \$15.00 |
| Neon Outline Lighting. (Up To Three Transformers) | | \$75.00 |
| Each Additional Transformer. | | \$12.00 |
| 10. Field Consultation. Per 1/2 Hour. | (FC) | \$75.00 |
| 11. Swimming Pool / Fountain / Hot Tub. | - Bonding - Per Trip | (PB) \$70.00 |
| | - Wiring - First Trip | \$75.00 |
| | - Each Additional Trip | \$70.00 |
| | - Bonding and Wiring, Same Trip. | \$75.00 |

- | | |
|---|--------------------|
| 12. Basic Permit Processing Fee. (All Permits) (A separate permit is required for signs and pools) | \$20.00 |
| 13. Change Of Address Or Corrected Certificate. | \$23.00 |
| 14. Work In Progress Without Proper Application And Permits. Double Fee To \$225.00. | |
| 15. Canceled Inspections: Before 8:30 AM, No Charge After 8:30 AM, Regular Charge, Plus Reinspection Fee. | |
| 16. Canceled Permits: New Permit Required Plus All Fees. Permits expire six months from date of issue or six months from date of last inspection. | |
| 17. Minimum Fee Per Trip. Residential - \$70.00 Non-Residential - \$80.00 | |
| The basic permit fee includes one in-progress inspection and one final inspection. Unless otherwise specified, all additional inspections are charged the minimum fee per trip. | |
| 18. Late payment Fee. 2% Of Balance Or Minimum \$29.00 Late Fee. Payment must be in our <u>possession</u> by the 25th of the month ! | |
| 19. Reproduction Of Record. Stored Records. | \$12.00 \$23.00 |

Survey Fees

When a survey is requested by a City or County department, the survey fee shall be paid by the contractor that corrects the work as outlined in the survey.
Survey fees are in addition to plan review and electrical field inspection fees.

- | | | | |
|----------------------|---|------|---------|
| 1. Residential Unit: | First Unit. | (ST) | \$85.00 |
| | Each additional unit and house, each. | | \$15.00 |
| 2. Non-Residential: | Each Building Per Floor. | (ST) | \$90.00 |
| | Portion of a Floor. (Not exceeding 50% of Floor Area) | (SP) | \$80.00 |
| | Individual Unit Or Store In A Complex. | (SI) | \$90.00 |
| | Service Equipment Only. | (SE) | \$75.00 |

Residential : New Construction & Additions To Existing Structures

- | | | | |
|---|----------------------|-------|----------|
| A. Single family Residence, Townhouses, Condominiums, Etc., Rough - Final (Includes One Rough and One Final Inspection) | | (RNC) | |
| 1. Single-family Residence, Townhouse, Condominium, | 1500 Sq/Ft Or Less | | \$140.00 |
| Single-family Residence, Townhouse, Condominium, | 1501 Thru 2500 Sq/Ft | | \$150.00 |
| Single-family Residence, Townhouse, Condominium, | 2501 Thru 3500 Sq/Ft | | \$160.00 |
| Plus \$12.00 for each 1000 Sq/Ft or Fraction thereof in excess of 3500 Sq/Ft. | | | |
| 2. Two Family Residence. | | | \$150.00 |

Apartments Per Building (Three To Twelve Units).

- 1. First Three Units.
Each additional unit or house. \$180.00
\$40.00
- 2. Re-inspection - First Two Units \$45.00. If On Same Trip Each Additional Unit Or House. \$5.00
- 3. Over Twelve Units Per Building Based On Non-Residential Service Ampacity.

Residential Existing Structures

- 1. Service Only First Meter. . (SE)
Each Additional Meter. \$75.00
\$17.00
(No other electrical work, with or without panel, one inspection trip)
- 2. Added Wiring, Alterations Or Extensions. (AW)
Per single family residence or apartment. One trip. \$75.00
\$17.00
Plus for each additional residence, apartment, house or meter.
- 3. Service and added wiring, alterations or extensions. (SAW)
Per single family residence or apartment. One trip \$85.00
\$20.00
Plus for each additional residence, apartment, house or meter.
- 4. Service and rewire, One trip.
First single family residence or apartment. \$120.00
\$17.00
Plus for each additional residence, apartment, house or meter.
- 5. Course of construction inspection, remodel areas, fire damage.
Per trip minimum. \$70.00

Heating Or Cooling, Added Or Replaced.

With or without branch circuit wiring. One trip.

- 1. First component of equipment. (HAR) \$75.00
- 2. Each additional component. \$15.00

Motors Or Appliances, Added Or Replaced.

Fixed or stationary, with or without branch circuit wiring. One trip.

- First piece of equipment. (EAR) \$75.00
- Each additional component. \$15.00

Low Voltage wiring (Less Than 110 Volts)

Added Or Replaced, Per inspection Trip.

- Residential structures. (LVW) \$70.00
- All other structures per floor. \$75.00
- Energy Management Systems. (Each building and/or per floor) \$75.00

Non-Residential : New Construction & Added Wiring
 (Includes One Rough-in And One Final Inspection)

- | | | |
|--|--------|----------|
| 1. Service only. (No other electrical work, One trip) Per Service. | (NSE) | \$80.00 |
| To 200 Amps | | \$100.00 |
| 201 Amps to 600 Amps | | \$140.00 |
| 601 Amps to 1200 Amps | | \$250.00 |
| 1201 Amps and Greater. | | |
| 2. Per Amperes Of All Services. Maximum 600 Volts, Plus (Services over six-hundred volts shall have their Ampacity calculated at the six-hundred volt level) | (NNC) | \$0.60 |
| 3. Plus for each transformer or generator. | | \$75.00 |
| Minimum Fee - \$80.00 | (NSAW) | |
| 4. Added wiring - Service and/or feeder installation. Service Fee from Part 1, Plus Total amperes of all feeders, per amp, minimum \$50.00, Plus (Based on total ampacity of feeders) \$6.00 per Circuit from each separate panel. Plus, For each transformer or generator. Minimum fee is \$80.00 | | \$0.60 |
| 5. Added wiring - No service or feeder, Base fee of \$80.00, Plus \$6.00 per circuit, Plus for each transformer and generator. | | \$75.00 |
| 6. Minimum fee per trip. | | |
| 7. All inspections that have a security checkpoint that must be passed, such as airport concourse or factory checkpoint, are a minimum charge of seventy-five dollars (\$75.00) per trip. | | |
| Carnivals, Circuses, Fairs And Similar Outdoor Events | (FW) | \$80.00 |
| 1. Service installation. (Per service) Plus for each transformer and generator. | | \$0.60 |
| 2. Feeder installation. (Per Amp) Plus \$6.00 per Circuit from each separate panel. Plus for each transformer and generator. Minimum Fee - \$80.00 | | |
| 3. If no feeder is installed, \$75.00 Plus \$6.00 per circuit. Plus for each transformer and generator. | | \$80.00 |
| 4. Temporary release of meter, per meter. | | |

The above fees are applicable only during regular business hours. For after-hour inspections Monday through Friday, add seventy-five dollars per hour (minimum two hour charge) to the normal fee. For inspections on weekends and holidays, add one-hundred dollars per hour (minimum two hour charge) to the normal fee.

Electrical Plan Reviews

Electrical drawings, specifications and data shall be submitted for plan review for new buildings and structures and structural additions to all buildings and structures, for dwelling load calculations. Drawings, specifications and data shall be submitted with the application for plan review.

Fees:

Electrical plan review fees for dwellings and all other buildings, structures and additions and alterations to same.

A. New construction, service, service and feeder or feeder only.

(PR)

1. For 120/240 1Ø 3 wire, 120/208 3 Ø 4 wire service, feeder or any combination thereof.

| | |
|--|----------|
| A. Up to 200 Amperes. | \$60.00 |
| B. 201 To 400 Amperes. | \$65.00 |
| C. 401 To 600 Amperes. | \$75.00 |
| D. 601 To 800 Amperes. | \$100.00 |
| E. 801 To 1,000 Amperes. | \$125.00 |
| F. 1,001 Amperes and over. \$110.00, Plus \$0.05 per each Ampere over 1,001 Amperes. | |

2. For 480 3Ø 3 Wire, 277/480 3Ø 4 Wire, 600 3Ø 3 Wire service or any combination thereof.

| | |
|--|----------|
| A. Up to 200 Amperes. | \$60.00 |
| B. 201 To 400 Amperes. | \$65.00 |
| C. 401 To 600 Amperes. | \$90.00 |
| D. 601 To 800 Amperes. | \$125.00 |
| E. 801 To 1,000 Amperes. | \$175.00 |
| F. 1,001 Amperes and over. \$175.00, Plus \$0.10 per each Ampere over 1,001 Amperes. | |

3. Branch circuit wiring only.

| | |
|---|---------|
| A. Minimum fee. (one panelboard) | \$55.00 |
| B. Each additional panelboard. | \$10.00 |
| C. Residential load calculation review. | \$20.00 |

GALLATIN FISCAL COURT
WARSAW, KENTUCKY
ORDINANCE NO. 070804-3

Amended 12/14/2017 *Amended 12/08/2005*

AN ORDINANCE OF THE FISCAL COURT OF GALLATIN COUNTY, KENTUCKY, RELATING TO GENERAL BUSINESS LICENSING UPON ALL PERSONS ENGAGED IN ANY TRADES, BUSINESSES, OR PROFESSIONS WITHIN THE COUNTY OF GALLATIN, COMMONWEALTH OF KENTUCKY FOR THE HEALTH EDUCATION, SAFETY, WELFARE AND CONVENIENCE OF THE INHABITANTS OF GALLATIN COUNTY, COMMONWEALTH OF KENTUCKY, INCLUDING BUT NOT LIMITED TO ALS AMBULANCE, FIRE, POLICE, JAIL, PARKS AND CAPITAL PROJECTS.

WHEREAS, Gallatin County Fiscal Court, like many local governments, is experiencing reduction in state and federal monies and as a result is experiencing a growing budgetary shortfall;

WHEREAS, Gallatin County Fiscal Court is experiencing growing financial difficulties in maintaining the basic services it has undertaken for the Gallatin County community including but not limited to ALS ambulance service, quality fire protection, improved police protection, animal control, senior services, mandatory jail, capital improvements, improved parks and related recreational services;

WHEREAS, the Gallatin County Fiscal Court having determined that the most feasible method for obtaining the desired revenue for the county is by imposition of a tax;

WHEREAS, the Gallatin County Fiscal Court having determined that an annual business license fee tax shall be imposed on persons engaging in trades, businesses, or professions in Gallatin County, Kentucky;

WHEREAS, an Ordinance should be enacted to implement the above referenced annual business license fee tax;

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Gallatin County Fiscal Court as follows:

SECTION 1: LICENSES REQUIRED TO ENGAGE IN CERTAIN TRADES, BUSINESS, OR PROFESSIONS

No person shall engage in any of the trades, businesses, or professions for which licenses are required by any provision of this code or any other ordinance of Gallatin County, KY without first applying for and obtaining a license from the Gallatin county Judge Executive or any duly authorized issuing authority.

(A) Business is defined as an occupation or trade engaged in for the purpose of obtaining a livelihood or gain. Separate businesses may be maintained at the same location if any of the three apply:

- (1) there is a separate entryway for the separate businesses:

- (2) There is a separate accounting or book keeping by the owner for the separate businesses;
- (3) There are separate employees for the separate businesses.

(B) BUSINESS SITUS is defined as a place where the owner or his agent is conducting business.

SECTION 2: APPLICATION FOR LICENSE.

(A) All original applications for licenses, unless otherwise specifically provided, shall be made to the Gallatin County Judge Executive or his designee in writing upon forms to be furnished by the Judge Executive's office and shall contain:

- (1) The name of the applicant and of each officer, partner, or business associate;
- (2) His present occupation and place of business;
- (3) His place of residence for five years next preceding the date of application;
- (4) The nature and location of the intended business or enterprise;
- (5) The period of time for which the license is desired;
- (6) A description of the merchandise to be sold, if for a vendor;
- (7) Such other information concerning the applicant and his business as may be reasonable and proper, having regard to the nature of the license desired.

- (B) Renewal of an annual license may be granted to a licensee in good standing upon the original application, unless otherwise provided.
- (C) With each original or renewal application, the applicant shall deposit the fee required for the license requested.
- (D) It shall be unlawful to knowingly make any false statement or representation in the license application.

SECTION 3: ISSUANCE OF LICENSE; STANDARDS FOR ISSUANCE.

- (A) upon receipt of such application for a license, accompanied by the proper fee, if approval by another officer or department is not required, the Gallatin County Judge Executive or his designee shall forthwith deposit the fee in the general fund of the county and issue the applicant the proper license certificate signed by the County Judge Executive or his designee~ If for some reason the license is not issued the fee shall be returned to the applicant.
- (B) The application shall be approved unless such investigation discloses tangible of reasonably articulable evidence that the conduct of the applicant's business would pose a substantial threat to the public health, safety, morals, or general welfare

SECTION 4: DATE AND DURATION OF LICENSE

- (A) The license fiscal year for the County shall begin on January 1 and end on December 31. Any person, firm, corporation, beginning a taxed business or undertaking upon a taxed occupation after the first month of any calendar year, shall procure a license to do so by paying proportionally, being a the percentage of time left in the calendar year (i.e.- six months equals half or 50%). The minimum fee charged is for six months. There are no refunds for a business that terminates operations.
- (B) Any person failing to obtain a license and said person continuing to fail to obtain a license for more than 30 days after the expiration of the old license shall be charged a 10% penalty. If that same person continues to fail to obtain a license as required above shall be subject to a 10% interest per annum.
- (C) Any person failing to obtain a business license as required above shall not be permitted to form or continue their business within Gallatin County.
- (D) In no event shall a license be granted to any business or person for a longer period of time than one year.
- (E) Every license is issued to an individual person or business and shall not be transferable.
- (F) Every license certificate shall be displayed in a fixed and prominent location upon the licensed premises. Other licensees shall carry the license certificates at all times and shall exhibit the license upon request by law officer or citizen.

SECTION 5: REVOCATION AND SUSPENSION

- (A) Any license may be revoked by the legislative body at any time for conditions or considerations which, had they existed at the time of issuance, would have been valid grounds for denial; for any misrepresentation of a natural fact in the application discovered after the issuance of the license; for violation of any provision of this chapter or other law ordinance relating to the operation of the business or enterprise for which the license has been issued; or upon conviction of a license for any federal, state, or municipal law or ordinance involving moral turpitude.
- (B) The revocation shall become effective upon notice served upon the licensee or posted premises affected.
- U) As a preliminary to revocation, the legislative body may issue an order suspending the license, which shall become effective immediately upon service of written notice to the licensee. This notice shall specify the reason for suspension, and may provide conditions under which reinstatement of the license may be obtained. Upon compliance with these conditions within the time specified, the license may be restored.

SECTION 6: APPEAL AND REVIEW

In case any applicant has been denied a license, or if his license has been revoked or suspended, the applicant or licensee as the case may be, shall within three business days have the right to appeal to the fiscal court from the denial, revocation, or suspension. Notice of appeal shall

be filed in writing with the Gallatin County Judge Executive's or his designee who shall fix the time and place for a hearing, which shall be held no later than one week thereafter. The Gallatin County Judge Executive or his designee shall notify all members of the fiscal court of the time and place of the hearing not less than 24 hours in advance thereof. A majority of the fiscal court members shall constitute a quorum to hear the appeal. The appellant may appear and be heard in person or by counsel. If, after a majority of the members of the fiscal court present at the meeting declare in favor of the applicant, the license shall be issued or fully reinstated as the case may be; otherwise the order appealed from shall become final.

SECTION 7: BUSINESS LICENSE FEE SCHEDULE

| | | |
|--|--|-------------------|
| Accountant, Practicing the profession of counseling, keeping books and records or filing of income tax return | \$100.00 | |
| Adult Entertainment Establishment (Sexually Oriented Business) | \$1,000.00 | \$5,000.00 |
| Alcoholic beverages | | |
| Beer, distributor | \$250.00 | |
| Beer, retail(county only) | \$200.00 | |
| Liquor, retail (county only) | \$500.00 | |
| Liquor, by drink(county only) | \$500.00 | |
| Distillery/Brewery | | |
| Amusement and recreation centers. | | |
| For operating amusement or recreation center | \$100.00 | |
| For Compensation | | |
| Rental Apartment house, each location | \$ 20.00 per unit/ Max \$150.00 | |
| Cluster Rental (Apartment Complexes (units with a maximum of \$500.00 per complex) | \$150.00- | \$100.00 |
| Architect, per year | * | |
| Attorney (See "Law, practice of) | \$100.00 | |
| Auctioneer | | |
| Automobile Sales & Dealerships | \$100.00 | |
| "Salespersons will pay on commissions" | \$ 50.00 | |
| Barbershop | \$ 50.00 | |
| Beauty shop | \$100.00 | |
| Bed & Breakfast establishments | \$100.00 | |
| Billiards/pool | \$100.00 | |
| Bowling Alley | \$100.00 | |
| Building and loan companies (See Loan Company) | \$100.00 | |
| Cable, Satellite | \$100.00 | |
| Campground | | |
| Carnival. No license shall be issued for the opening of a carnival or street fair, except by the Gallatin Co. Fiscal Court in regular or special meeting at which time the license fee is to be fixed. No charge for non-profit organizations | \$100.00 | |
| Carpenters | \$100.00 | |
| Car Wash | \$50.00 | |
| Catering Company(with store front, not home business) | \$100.00 | |
| Chiropractor, per year | \$100.00 | |
| Civil engineer, per year | | |

| | |
|---|---------------------|
| Claim agent, per year | \$100.00 |
| Clairvoyants | \$350.00 |
| Cleaning Service | \$ 50.00 |
| Consulting, Appraisal, Counseling Business | \$100.00 |
| Contractors | \$150.00 |
| General Contractors | \$100.00 |
| Subcontractors: painters, plumbers, masons, or carpenters, each | \$100.00 |
| Electrician | \$100.00 |
| Heating & Air Conditioning | \$100.00 |
| Dance Hall. For operating dance hall (public) for compensation | \$150.00 |
| — Per year | \$100.00 |
| — Per night | \$100.00 |
| Dance School | \$ 50.00 |
| Day Care (Home Business) | \$100.00 |
| Day Care or pre school – State Approved | \$100.00 |
| Delivery Service | \$100.00 |
| Dentist | \$100.00 |
| Dry Cleaning & pressing. For operating a business of cleaning, pressing, & dyeing. | \$100.00 |
| Electrician (See also contractors) | \$100.00 |
| Electrical Engineer | \$ 25.00 |
| Farm produce- Self Grown (No Charge) | \$100.00 |
| Florist (an established location) | \$100.00 |
| Funeral Home establishment | \$100.00 |
| Gas Depot (See motor oils, gas depot) | \$ 50.00 |
| Home Business | \$100.00 |
| Home Sales | \$100.00 |
| Hotel (See Motel). Any establishment renting rooms | \$100.00 |
| Insurance Agency | \$150.00 |
| Junkyard | \$100.00 |
| Laundromat. For operating a self-service Laundromat, each location | \$100.00 |
| Law, practice of (per lawyer) | \$ 50.00 |
| Lawn Service (mowing, mulching and lawn maintenance) | \$100.00 |
| Loan Company | \$100.00 |
| Manufacturing. For operating a plant for the manufacture of any products by Processing, assembling, or converting (except alcoholic beverages) | \$500.00 |
| Marina | \$ 50.00 |
| Massage Therapist | \$100.00 |
| Medicine, practice of | \$100.00 |
| Mercantile establishments (grocery, video, hardware) | \$100.00 |
| Monuments (Agents soliciting sale of marble or monuments) | \$100.00 |
| Motel (see also Hotel) | \$100.00 |
| Motor oils, gas depot. Operating as wholesale dealer in oil | \$100.00 |

| | |
|--|-------------------------------------|
| And gas products by depot or trucks | \$100.00 |
| Newspaper, for publishing a newspaper and job printing. | \$100.00 |
| Nursery | \$100.00 |
| Nursing homes | \$100.00 |
| Optometrist | \$100.00 |
| Osteopathy | \$100.00 |
| Painter (see also contractors) | \$100.00 |
| Pawn shop, after approval of Sheriff's Dept. | \$100.00 |
| Peddlers/solicitors per year | \$50.00 \$100.00 |
| Pest exterminator, per year | \$50.00 \$100.00 |
| Pharmacist/Pharmacy | \$100.00 |
| Photographer (for conducting a photograph gallery) | \$100.00 |
| Physician | \$100.00 |
| Plumber (see also contractors) | \$100.00 |
| Printing | \$100.00 |
| Private Investigator | \$100.00 |
| Real estate agent Business | \$100.00 |
| Recycling, Trash Pickup | \$100.00 |
| Repair service | \$100.00 |
| Restaurants | \$100.00 |
| Security Service | \$100.00 |
| Service Station (for operating a service station where gas, oil, and accessories are sold, including soft drinks per year) | \$100.00 |
| Sewing shop, for alterations and tailoring | \$ 50.00 |
| Spa/exercise | \$100.00 |
| Storage Buildings (Commercial | \$100.00 |
| Surveyor | \$100.00 |
| Tattoo Parlor | \$200.00 |
| Taxicab/ Uber | |
| Conducting or operating taxi station with reserved space (sign) each | \$ 50.00 \$100.00 |
| Towing, Wrecker Service | \$100.00 |
| Truck Business | \$100.00 |
| Temporary services agency | \$150.00 \$100.00 |
| Theatre or motion picture houses. /c, operate mo~ing pictures. | |
| Theatoriums. Vaudevilles, talking or sound pictures, or shows of similar character, each location | \$100.00 |
| Trailer court | \$100.00 |
| Travel agency | \$100.00 |
| Tree trimming | \$ 50.00 |
| Veterinary surgeon | \$100.00 |
| Warehouse rental | \$100.00 |
| Water Treatment | \$100.00 |
| Wholesale distributor | \$150.00 \$100.00 |

SECTION 8: PENALTY

Any person, firm, or corporation who shall fail to procure the license or pay the fee herein provided, or shall violate any of the provisions of this chapter, shall be deemed guilty of a misdemeanor and on conviction thereof shall be fined not less than \$10.00 nor more than \$50.00 for each offense. Each day's business engaged in without such a license constitutes a separate offense. In addition to paying such fines and the costs, the person, firm, or corporation so convicted shall have the option of taking out and paying for the proper license for the business or occupation engaged in and continuing the same to the end of the fiscal year, or immediately closing up such business and ceasing to follow such occupation in the city until he shall have proper license to do so.

EFFECTIVE DATE

This Ordinance shall take effect and be in full force immediately upon adoption and all ordinances or parts of other ordinances which conflict with this ordinance are hereby repealed as so allowable by applicable law. Any ordinance or parts thereof not in conflict with the foregoing remain valid and in full force and effect.

Amendment #3

FIRST READ AND APPROVED on this 14th day of December, 2017
SECOND READING APPROVED and ADOPTED on this the 11th day of January 2018.

Amendment #2

FIRST READ AND APPROVED on this 8th day of April, 2004.
SECOND READING, APPROVED AND ADOPTED on this the 8th day of July, 2004.

GEORGE ZUBATY
GALLATIN COUNTY JUDGE/EXECUTIVE

Attest:

TRACY MILES
GALLATIN COUNTY CLERK