

Steve Newell will get  
correct copy 9/24/08

**BOURBON COUNTY FISCAL COURT  
AMENDED ORDINANCE 06-13-96**

**AN ORDINANCE RELATING TO LICENSE FEES  
UPON ALL PERSONS WHO ARE ENGAGED OR  
EMPLOYED IN ANY TRADE, OCCUPATION OR  
PROFESSION WITHIN THE COUNTY OF BOURBON  
FOR THE HEALTH, EDUCATION, SAFETY, WELFARE  
AND CONVENIENCE OF THE INHABITANTS OF BOURBON  
COUNTY, KENTUCKY.**

Be it Ordained by the Fiscal Court of the County of Bourbon, Commonwealth of  
Kentucky, as follows:

**ARTICLE I**

**DEFINITIONS.**

The following words, when used in this article, shall have the meanings ascribed to  
them in this section, except where the context clearly indicates or requires a different  
meaning:

1. **Director of Finance:** Means an official director of the occupational tax, to be  
appointed by the Bourbon Fiscal Court.
2. **Treasurer:** Bourbon County Treasurer.
3. **County:** Means Bourbon County, Kentucky, including the City of Paris, City of  
Millersburg, City of North Middletown, and any other community whether incorporated  
or not.
4. **Business:** An enterprise, activity, profession or undertaking of any nature  
conducted for gain or profit, whether conducted by an individual, partnership,  
corporation, association or any other entity, but shall not include the usual activities of  
boards of trade, chambers of commerce, trade associations or unions (or other

associations performing the services usually performed by trade associations or unions); community chest funds or foundations; corporations or associations organized and operated exclusively for religious, charitable, scientific, literary, educational or civic purposes, for the prevention of cruelty to children or animals; or clubs or fraternal organizations operated exclusively for social, literary, education or fraternal purposes, where no part of the earnings of income or receipts of such units, groups or associations inures to the benefit of any private shareholder or individual.

5. ***Association:*** A partnership, limited partnership or any other form or unincorporated enterprise, owned by two (2) or more persons.

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

7. ***Employer:*** An individual, copartnership, association, corporation, governmental body or unit or administration or agency, or any other entity, who or that employs one (1) or more persons on salary, wage, commission or other compensation basis, regardless of whether such employer is engaged in business as above defined, or is excluded by the terms of such definition.

8. ***Employee:*** Any person who renders services to another for a financial consideration or its equivalent, under an express or implied contract, and who is under the control and direction of the latter.

9. ***Sales:*** Net sales of merchandise or of services, or of both, computed by whether method of accounting is authorized for federal income tax purposes.

10. **Sales within Bourbon County:** Includes sales of merchandise delivered to a customer within in Bourbon County or services performed within Bourbon County for a customer.

11. **Net Profit:** The net income from operation of a business or enterprise after provision of all costs and expenses incurred or enterprise after provision for all costs and expenses incurred in the conduct thereof shall be the same as reported for federal income tax purposes excluding items exempted under this article but without deductions of taxes based on income.

12. **Nonresidents:** An individual, partnership, fiduciary association or other entity outside Bourbon County.

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

14. **Resident:** An individual, partnership, association, corporation or any other entity domiciled or having a business status in Bourbon County.

15. **Licensee:** Any person required hereunder to file a return or to pay a license fee under this article.

16. **Trade, occupation or profession:** Shall include any and all activities and the rendering of any and all services of all kinds or other remuneration, or net profit or gain of any kind when applied to persons so engaged for themselves whether the person be a resident of Bourbon County or not.

17. ***Gross receipts:*** The phrase "gross receipts" and the word "compensation" when applied to a person employed by others shall have the same meaning and shall include the gross amount of all salaries, wages, commissions, bonuses or other money payments of any kind, or other consideration having a monetary value, which a person receives or becomes entitled to, or is given credit for by an employer, without deduction for withholding taxes, social security benefits, any form of insurance or retirement benefits, other deductions made by an employer in calculating "take home pay" provided, however, that any traveling expenses actually incurred and paid by or reimbursed by the employer, gratuities such as "tips" paid by someone other than the employer, and wages, salaries or other compensation received by domestic servants employed in private home, shall be exempt from the operation of this order.

18. The singular shall include the plural, the plural shall include singular, the masculine or feminine shall include both and neuter genders wherever susceptible to such.

## **ARTICLE II**

### **REGULATION, ADMINISTRATION, ENFORCEMENT AND COLLECTION OF LICENSE FEES AND THE PURPOSE THEREOF**

1. It shall be the duty of the Director of Finance to collect all license fees and deposit the same in the General Fund of Bourbon County, to be used to defray the general expense of County Government. The Director of Finance shall have the power and it shall be his/her duty to make and publish such rules and regulations as may be necessary to administer this ordinance and to provide such printed forms as may be

required for reporting, paying and receipting for all such license fees and for all other requirements in the proper and efficient administration of this ordinance.

2. The Director of Finance or any agent or employee designated in writing by him/her is hereby authorized to examine the books, papers, and records of any employer or supposed employer or of any licensee or supposed licensee in order to determine the accuracy of any return made, or if no return was made, to ascertain the amount of license fee imposed by the terms of this ordinance. Each such employer or supposed employer or licensee or supposed licensee is hereby directed and required to give to the Director of Finance or his/her duly authorized agent or employee the means, facilities and opportunity for such examination and investigation as are hereby authorized. The Director of Finance is hereby authorized to examine any person under oath concerning any wages, salaries, commissions or other compensation or net profits which were or should have been returned; and to this end he may compel the production of books, papers, records and the attendance of all persons before him/her, whether as parties or witnesses, whom he/she believes to have knowledge of such wages, salaries, commissions or other compensation or net profits, to the extent that any officer empowered to administer oaths in this state is permitted to so order.

### **ARTICLE III**

#### **WHO MUST OBTAIN: BASIS OF COMPUTATION.**

1. All persons engaged in any trade, occupation or profession within Bourbon County, when employed by another who employs one or more shall pay a license fee measured by and equal to .75 percent of gross receipts paid for such service.

2. All persons engaged in any trade, occupation or profession, within Bourbon County, for themselves, for profits or gain, shall pay a license fee measured by and equal to one (3/4%) percent of the net profit realized from such activity.

3. Where salaries, wages, commissions and other compensations under (1) above are earned for work done or services performed or rendered both within and without Bourbon County, such license fee shall be computed by obtaining the percentage which the compensation for the work performed or services rendered within Bourbon County bears to the total compensation earned.

4. The net profits of business or professions from activities conducted in Bourbon County under (2) above shall be computed as follows: multiply the entire net profit from all sources by the business allocation percentage to be determined by:

(a) Ascertaining the percentage which the gross receipts of the license from sale or service rendered within Bourbon County bears to the total gross receipts from sales or services rendered wherever made.

(b) Ascertaining the percentage which wages, salaries and other personal service compensation for the period covered by the report for services performed or rendered within Bourbon County bears to the total wages, salaries and personal service compensation for such period of all the licensee's employees within and without Bourbon County.

(c) Adding together the percentages determined in accordance with subparagraphs (a) and (b) above, and dividing the total so obtained by two (2).

5. It shall be unlawful for any person to engage in any trade, occupation or profession within Bourbon County without withholding, reporting and paying the license

fees herein provided and required. Portions of this ordinance prescribing a penalty in the form of fine or imprisonment, shall mean and include the individual members of a firm, partnership or association and the officers of any governmental body or agency or any corporation.

#### **ARTICLE IV**

##### **EXEMPT ACTIVITIES.**

1. No license shall be required of a minister of religion who has been ordained in accordance with the ceremonial ritual or discipline of a recognized church, religious sect or religious organization, to teach and preach its religious doctrines or to administer its rites in public worship, in the performance of one (1) or more of those duties; however, it is not intended to exempt such ordained minister of religion from the necessity of paying a license fee for work done or services performed in Bourbon in activities not connected with his/her regular duties as a minister of religion.

2. No license under this article shall be required of nonresidents who sell farm products, other than trees, shrubs or ornamental plants, in Bourbon County, or nonresident owners who sell livestock in Bourbon County or who board their livestock in Bourbon County for breeding purposes. The activities described in this subsection shall not constitute being engaged in any occupation, trade, profession of other activity as mentioned in Article III herein.

3.. No license under this Article shall be required of any person authorized by the City of Paris, City of Millersburg, City of North Middletown or the Bourbon County Fiscal Court to demonstrate, sell or offer for sale any goods, wares or merchandise at an

annual, semi-annual or other festival or arts and crafts show.

## ARTICLE V

### **DUTY OF EMPLOYER TO WITHHOLD, REPORT AND PAY LICENSE FEE; RECORDS.**

1. Each employer who employs one (1) or more persons within Bourbon County shall deduct monthly, or more often than monthly, at the time of the payment thereof, the license fee due from each employee measured by the amount of salaries, wages, commissions or other compensation due by such employer to such employee and shall pay to Bourbon County government the amount of the license fee so deducted.

2. The payment required to be made on account of deductions by employers shall be made to the Bourbon County government, in the following manner:

(A) Based on past history, an employer whose withholds more than three hundred (\$300.00) dollars from their employees during any quarter shall file a monthly return and pay license fee by the fifteenth (15th) of the month FOLLOWING the monthly deduction.

(B) Based on past history, if an employer withholds from their employee less than one hundred (\$100.00) dollars in a calendar year, the employer shall be required to file a return along with payment by the fifteenth (15th) of April following the year the fee was withheld.

(C) Withholdings which are not subject to section A or section B stated above, the employer shall be required to file quarterly return and payment for periods ending thirty-first day of March, the thirtieth of June, the thirtieth day of September, and the thirty-first day of December, on or before the last day of the month following quarter of such deduction.

3. Each employer who employs one (1) or more persons within the Bourbon County shall annually during the month of January of each year, make a return to the Director of finance in which it sets forth the names and residence of each employee of



such employer employed during the preceding calendar year, giving the amount of salaries, wages, commissions, or other compensation earned during the preceding year by such employee together with other such pertinent information as the Director of Finance may require; however, the failure or omission by any employer to deduct which license fee shall not relieve the employee from the payment of such license fee and compliance with such regulations with the respect to making returns and payments thereof, as may be fixed in this article, established by the Director of finance, of the Bourbon County Court.

4. No church, religious congregation or religious society of any creed is required under the terms of this article to withhold or deduct any sum from the wages, salaries, commissions or other compensation due by such church, religious congregation or religious society to its employee as salaries, wages, commissions or other compensation; however, this failure to withhold by such employers such license fees shall not relieve the employees of such churches, religious congregations or religious societies from payment of license fees require by this article.

5. Nothing in this section shall be construed to mean that employees of churches, religious congregations or religious societies of all creeds (except duly ordained ministers) shall be relieved from the payment of any occupations license fee in compliance with all regulations established by the Director of Finance with the respect to making returns and payment of such fees.

## **ARTICLE VII**

### **SEPARATE RETURNS; PAYMENTS, CONFIDENTIALITY**

1. Each person subject to a license fee imposed by this article shall, on or before the

fifteenth day of the fourth month following the close of each year, make and file with the Director of finance a return, in duplicate, on a form furnished by or obtainable from the Director of Finance, setting forth the aggregate amount of salaries, wages, commissions, and other compensation or net profits during the preceding year, with such other pertinent information as the Director of Finance may require; however, where the entire license due under this article has been withheld under the provisions hereof, the Director of Finance may waive the filing of such return by such licensee; further, where the fiscal year of the business, profession or other activity differs from the calendar year and the licensee filed federal income tax return of such other fiscal period, the license fee shall be measured by the net profits of the fiscal year, and where the return is made for the fiscal year or any other period different from the calendar year, such return shall be made on or before the fifteenth day of the fourth month following the end of such fiscal year or other period. Such return shall also show the amount of the license fee imposed by this article.

2. The person making the return shall, at the time of the filing thereof, pay to the Director of Finance the amount of the license fees shown as due thereon, however, where any portion of the license fee so due shall have been deducted at the source, credit for such amount 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 such return, as hereinabove provided, and it shall be the duty of each employer who has deducted the license fee from wages, salaries, commissions or other compensation referred to in Article V to furnish such employee a statement showing the amount of salary earned and license fee deducted and paid by such employer during the preceding calendar year, on or before the fifteenth day of February of each year.

3. The Director of Finance shall have the authority to extend the filing of such return in his/her discretion. Such extension shall be upon the written request of the licensee; however, any balance unpaid when payment is due under the terms of this article shall bear interest at the rate of twelve (12%) percent per annum until paid.

4. Any information gained by the Director of finance or any other official or agent or employee of the Bourbon County government as a result of any returns, investigations, hearings, or verification required or authorized by this article shall be confidential, except for official purposes and except in accordance with proper judicial order, or as otherwise provided by law; and any person or agent divulging such information shall, upon conviction, be subject to a fine of not exceeding one hundred dollars (\$100.00) or imprisonment not exceed ten (10) days or both at the discretion of the court; however, such persons may disclose to the commissioner of revenue of the state or his duly authorized agent all such information and right to inspect any and all books and records of the Bourbon County government if such commissioner of revenue of the state grants to the Bourbon County government the reciprocal right to obtain information from the files and records of the department of revenue of the state and maintains the privileged character of the information so furnished to him/her.

5. All license fees imposed by this article remaining unpaid after they become due shall bear interest at the rate of twelve (12%) percent per annum, and the person from whom such license fees are due shall further be charged a penalty of one and one-half (1 1/2%) percent of the amount of the unpaid license fee for each month or fraction of a month such license fees remains unpaid. Any person or employer who fails or refuses to

withhold monthly the license fee measured by a percent of salaries, wages, and other methods prescribed, or who fails to pay such money, after withholding the same, to the Director of Finance at the time it is due as provided under the terms of Article IV shall become liable for the amount due Bourbon County and the same shall bear interest at the rate twelve (12%) percent per annum in addition to which a penalty of one and one-half (1 1/2%) percent of such amount shall be added thereto for each month or fraction of a month said license fees remain unpaid.

## **ARTICLE VII**

### **COMMENCEMENT DATE AND DURATION**

The license fees imposed by this Ordinance shall be effective beginning APRIL 1, 1994, and shall remain in force and effect until repealed or modified according to law.

## **ARTICLE VIII**

### **PENALTIES FOR VIOLATIONS**

1. Any person who shall fail, neglect or refuse to make any required return by this Ordinance, or any employer who shall fail to withhold such license fees under the terms of this Ordinance, or to pay over the Bourbon County government fees so withheld under the terms of this Ordinance, or any person who shall refuse to permit the Director of Finance or any agency or employee designated by he/she, in writing, to examine his books, record, papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the full disclosure of earnings or profits in order to avoid the payment of the whole or any part of the license fee shall, upon conviction, be subject for each offense to a fine or penalty not to exceed five hundred dollars (\$500.00) and/or to imprisonment for a period not to exceed one (1) year. The

defendant shall, upon conviction, pay all court costs for each offense.

2. Any person who shall engage in the occupations without first obtaining the required license therefor, or who shall fail to pay the required license fee when the same shall be due shall, upon conviction, be subject for each offense to a fine or penalty of not less than ten dollars (\$10.00) nor more than five hundred dollars (\$500.00) and/or imprisonment for a period not to exceed twelve (12) months; and each day that any person continues to operate without the required license shall be deemed a separate offense.

## **ARTICLE IX**

### **SEVERABILITY.**

Each section and each provision of each section of this order are separable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person, licensee, class or group, be held unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this order, it being the legislative intent to ordain and enact each provision, section, paragraph, sentence and part thereof, separately and independently of every other.

## **ARTICLE X**

### **DURATION OF ORDINANCE**

The rate set forth in this Ordinance shall remain in effect unless amended by the Bourbon County Fiscal Court. Said modifications shall be based on, but not limited to the following: (a) bond and debt obligations, (b) monies in reserve, and (c) revenue projections.

**ARTICLE XI**

**REPEALING CLAUSE.**

All Orders, Resolutions or Ordinances or any parts thereof in conflict with the Provisions of this Ordinance are hereby repealed.

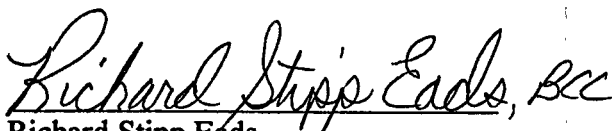
Introduced for first reading on Motion made by Magistrate ALEXANDER and seconded by Magistrate THOMPSON and passed by the majority vote of the Bourbon County Fiscal Court in a duly session assembled on the 23 day of MAY, 1996, and finally adopted after due advertisement on a motion

made by Magistrate ALEXANDER and seconded by Magistrate THOMPSON and passed by the majority vote of the Bourbon County Fiscal Court in duly session assembled on the 13 day of JUNE, 1996.



Charles R. Hinkle  
Bourbon County Judge/Executive

ATTEST:



Richard Stipp Eads  
Bourbon County Court Clerk

□

ALCOHOLIC BEVERAGE CONTROL BOARD \*\*\*\*\*

ORDER NO. 307

April 23, 1951

The Alcoholic Beverage Control Board met in Executive Session in its offices on Friday, April 20, 1951, and approved the City Ordinance passed by the City of Paris, Kentucky, setting a quota for Wholesale Malt Beverage Licenses in said City of Paris. All members being present, namely, Honorable Guy C. Shearer, Commissioner; Honorable John E. Kirksey; and Honorable Julian G. Elliott, Members. The said order provides as follows:

WHEREAS, the Board of Commissioners of the City of Paris, Bourbon County, Kentucky, did on the 13th day of March, 1951, adopt an ordinance fixing the Wholesale Malt Beverage License quota for the City of Paris at three (3); said ordinance reading in words and figures as follows:

"AN ORDINANCE

AN ORDINANCE AMENDING AN ORDINANCE ENTITLED 'AN ORDINANCE PROVIDING FOR THE LICENSING OF AND IMPOSING LICENSE TAXES ON AND REGULATING THE BUSINESSES OF MANUFACTURING, DEALING IN AND SELLING BEER, LAGER BEER, ALE, PORTER, STOUT WINE OR SIMILAR MALT OR VINOUS LIQUOR AND FRUIT JUICE'

" WHEREAS, it is the desire of the City of Paris, Kentucky to limit the number of Wholesale Beer Distributors of Malt Beverages in the City of Paris, Kentucky

" NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PARIS, KENTUCKY, AS FOLLOWS:

" SECTION I. That the number of Wholesale Distributors of Malt Beverages in the City of Paris, Kentucky be, and the same is hereby fixed at three (3) in number.

" SECTION II. That all ordinances or parts of ordinances in conflict herewith be, and they are hereby repealed.

" SECTION III. That a copy of this ordinance be sent the Department of Alcoholic Beverage Control at Frankfort

WILLIAM CHISHOLM,  
COM. FINANCE  
EDGAR W. DODGE,  
COM. OF PUBLIC WORKS  
HAROLD E. BELL,  
COM. PUBLIC SAFETY  
WILLIAM BROPHY,  
COM. PUBLIC PROPERTY

CITY OF PARIS, KENTUCKY  
MUNICIPAL  
LIGHT, POWER AND WATER SYSTEM  
GEORGE L. DOYLE, MAYOR

E. L. CONNER,  
GEN. SUPT. PUBLIC  
WORKS-UTILITIES  
CLYDE RICHARD,  
CITY ASSESSOR  
DODGE L. WHIPPLE,  
CITY ATTORNEY  
W. F. LINK,  
POLICE JUDGE

AN ORDINANCE

AN ORDINANCE AMENDING AN ORDINANCE ENTITLED  
"AN ORDINANCE PROVIDING FOR THE LICENSING OF  
AND IMPOSING LICENSE TAXES ON AND REGULATING  
THE BUSINESSES OF MANUFACTURING, DEALING IN AND  
SELLING BEER, LAGER BEER, ALE, PORTER, STOUT  
WINE OR SIMILAR MALT OR VINOUS LIQUOR AND FRUIT  
JUICE"

WHEREAS it is the desire of the City of Paris, Kentucky  
to limit the number of Wholesale Beer Distributors of  
Malt Beverages in the City of Paris, Kentucky

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS  
OF THE CITY OF PARIS, KENTUCKY, AS FOLLOWS:

SECTION I. That the number of Wholesale Distributors of  
Malt Beverages in the City of Paris, Kentucky be, and the  
same is hereby fixed at three (3) in number.

SECTION II. That all ordinances or parts of ordinances in  
conflict herewith be, and they are hereby repealed.

SECTION III. That a copy of this ordinance be sent the  
Department of Alcoholic Beverage Control at Frankfort, Ken-  
tucky for their approval.

SECTION IV. That this ordinance be in full force and effect  
after its adoption, recordation and publication as is required  
by law.

CITY OF PARIS, KENTUCKY

George L. Doyle, Mayor

MAR 16 1951

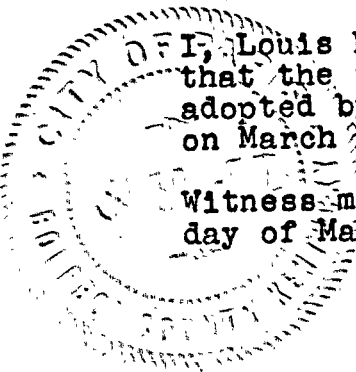
Attest: *Louis Elvove*  
Louis Elvove, City Clerk

I, Louis Elvove, Clerk of the City of Paris, Kentucky, do certify  
that the foregoing is a true and correct copy of an ordinance  
adopted by the Board of Commissioners of the City of Paris, Kentucky  
on March 13, 1951.

Witness my hand and seal of the City of Paris, Kentucky this 14th  
day of March 1951.

(Signed)

*Louis Elvove*  
City Clerk





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ALCOHOLIC BEVERAGE CONTROL BOARD

ORDER NO. 269

July 31, 1950

The State Alcoholic Beverage Control Board met in executive session in its offices on July 31, 1950, and amended Regulation LCS-24 (Limit on Retail Liquor Licenses), insofar as it pertains to Bourbon County, Kentucky, a copy of which is to be filed with the Secretary of State. All members being present: Honorable Guy C. Shearer, Chairman, Honorable John E. Kirksey and Honorable Julian G. Elliott, Members. The said regulation provides as follows:

LCS-74

Re: Limit on Retail Liquor Licenses  
KRS 241.060

REGULATION

Pursuant to the authority vested in the Alcoholic Beverage Control Board by Section 241.060 of the Kentucky Revised Statutes, the following regulation is adopted:

WHEREAS, the Alcoholic Beverage Control Board has carefully considered the number of licenses that are now in existence in Bourbon County, Kentucky, and

WHEREAS, the Board has carefully studied the population, the location and the area of the licenses now existing in said Bourbon County, and

WHEREAS, the Board is of the opinion that the limiting of the number of Retail Package Distilled Spirits Licenses in Bourbon County to the number hereinafter set out is in the public interest, and will materially contribute to the public welfare, and

WHEREAS, the present Alcoholic Beverage Control Board has had its records of Retail Distilled Spirits

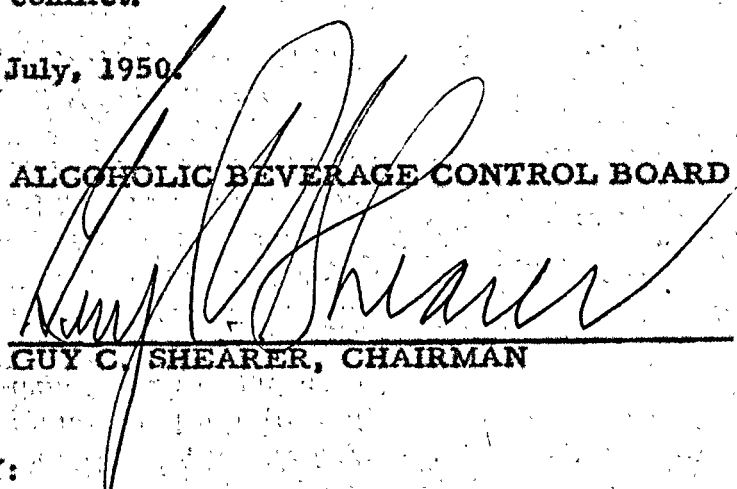
Licenses for Bourbon County checked and rechecked during the past eight months to determine the exact number of licenses that have been issued and renewed;

IT IS, THEREFORE, ORDERED that the existing Retail Package Liquor License quota for the County of Bourbon, be, and the same is hereby raised from six (6) to seven (7).

Any and all regulations in conflict herewith are rescinded to the extent of such conflict.

This the 31st day of July, 1950.

ALCOHOLIC BEVERAGE CONTROL BOARD

  
GUY C. SHEARER, CHAIRMAN

APPROVED AS TO LEGALITY:

A. E. FUNK,  
THE ATTORNEY GENERAL

BY:

  
ASSISTANT ATTORNEY GENERAL