

**BOYD COUNTY FISCAL COURT**

**ORDINANCE NO. 2021-06**

**AN ORDINANCE RELATING TO IMPOSITION OF AN  
ALCOHOLIC BEVERAGE CONTROL REGULATORY  
LICENSE FEE PURSUANT TO KRS 243.075**

Be it ordained by the fiscal court of county of Boyd, Commonwealth of Kentucky:

Whereas, as a result of the local option election held November 3, 2020 the sale of

Whereas, this Ordinance is enacted no later than two (2) years from the date of the  
aforesaid November 3, 2020 local option election; and

Whereas, the county of Boyd has within its boundaries a city exceeding the population  
limits of subsection (1) of KRS 242.075 and as of January 1, 2019 said county of Boyd imposed  
an alcoholic beverage control regulatory license fee pursuant to the authority of KRS 243.075 via  
Ordinance No. 05-07 as amended; and

Whereas, this ordinance is enacted withing two (2) years of June 29, 2021, IT IS

HEREBY ORDAINED AS FOLLOWS:

1. The Boyd County fiscal court does hereby impose an alcoholic beverage control  
regulatory license fee of three percent (3%) upon the gross receipts of the sale of alcoholic  
beverages of each establishment located in Boyd County licensed to sell alcoholic beverages.  
The regulatory license fee hereby levied shall be in addition to any other taxes, fees or licenses  
permitted by law, except:

- (a) A credit against the regulatory license fee shall be allowed in an amount equal  
to any licenses or fees imposed by the cities located in Boyd County or  
unincorporated area of the county pursuant to KRS 243.060 or 243.070; and

(b) In the event the cities of Ashland or Catlettsburg also levy a regulatory license fee, the fee levied hereby shall only be applicable outside the jurisdictional boundaries of those cities.

2. Revenue received from the imposition of the regulatory license fee levied hereunder shall be:

- (a) Deposited into a segregated fund of the county.
- (b) Only in accordance with the requirements of state law; and
- (c) Audited under an annual audit performed pursuant to KRS 43.070, 64.810 and 91A.040.

3. Alcoholic beverage licensees shall begin collecting the regulatory license fee effective November 1, 2021. All regulatory license fees shall be paid to the Boyd County Treasurer not later than the tenth (10<sup>th</sup>) day of the month following the month of collection, in full, and without deduction or set-off whatsoever. Payment shall be accompanied by such returns, forms, documents or other reporting instruments which shall hereafter be required by the county's Alcoholic Beverage Control Administrator and/or Boyd County Treasurer. Late payments shall result in a penalty equal to five per cent (5%) of the amount due plus \$10.00 per day each and every day the fee remains unpaid.

The regulatory license fee imposed hereunder shall be reviewed annually so as to assure assessment, collection and expenditure of revenues is consistent with applicable law. Any change, amendment or modification of the regulatory license fee rate may be accomplished by written Resolution of the Boyd County Fiscal Court at the beginning of each budget cycle which is hereby determined to be within the first quarter following commencement of the fiscal year which begins July 1 of any year and ends June 30 of the following year. The regulatory license

fee may be levied at a rate that is reasonably estimated to fully reimburse the county for the estimated costs for any additional policing, regulatory or administrative related expenses.

Should any provision, section, paragraph, sentence or part of this Ordinance be deemed, found or declared null, void, unconstitutional or in any way unenforceable by any court of competent jurisdiction such finding or declaration shall not do harm to the remainder of this Ordinance which shall continue in full force and effect unless and until otherwise determined by separate and specific ruling.

Should any ruling or judgment find this Ordinance or any part hereof defective in any way this Ordinance be and hereby is self amending so as to comply with the said ruling or judgment in such manner as to accomplish its intended purpose of levying the aforesaid regulatory license fee.

Should this Ordinance be in conflict with any prior adopted ordinance said ordinance shall be interpreted so as to give full faith and credit to each but if any such conflict may not resolved so as to give effect to both or all ordinances then the terms hereof shall prevail.

This Ordinance shall be effective upon its adoption, re-adoption and publication according to law.

  
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ERIC CHANEY  
BOYD COUNTY JUDGE EXECUTIVE

VOTING:

	First Reading	Second Reading
Judge Chaney	<u>YES</u>	<u>YES</u>
Commissioner Brown	<u>YES</u>	<u>NO</u>

Commissioner Watts YES YES

Commissioner Stapleton YES YES

PUBLISHED: \_\_\_\_\_

ATTEST:

  
\_\_\_\_\_  
BOYD COUNTY CLERK/FISCAL COURT CLERK

10/12/2021  
DATE