

**DRAFT**  
**8/28/07**

ORDINANCE NO. 220.29

AN ORDINANCE AUTHORIZING THE OCCUPATIONAL TAX OFFICE TO IMPLEMENT A ONE-TIME OCCUPATIONAL LICENSE FEE AMNESTY PROGRAM WAIVING PENALTIES AND INTEREST FOR DELINQUENT OCCUPATIONAL LICENSE FEES OWED BY APPLICANTS TO THE PROGRAM WHO HAVE FAILED TO FILE RETURNS AND/OR PAY OCCUPATIONAL LICENSE FEES WHICH ARE DELINQUENT AS OF SEPTEMBER 30, 2007, AND WHO VOLUNTARILY FILE RETURNS AND REMIT FULL PAYMENT OR PAY TWENTY FIVE PERCENT (25%) OF THE DELINQUENCY AND ENTER INTO ACCEPTABLE AGREEMENTS TO PAY ALL DELINQUENT TAXES, SAID PROGRAM TO RUN FROM OCTOBER 1, 2007 THROUGH NOVEMBER 15, 2007.

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BE IT ORDAINED BY THE PULASKI COUNTY FISCAL COURT, on behalf of Pulaski County Government:

Section 1 - This ordinance shall be known as and may be cited as the "Pulaski County, Kentucky 2007 Occupational License Fee Amnesty Ordinance"

Section 2 - The Occupational Tax Office shall develop and administer a one-time occupational license fee amnesty program as provided in the following sections with respect to the occupational license fee imposed by Ordinance 220.28. on net profits and payroll withholdings.

Section 3 - As used in this Ordinance, unless the context requires otherwise:

- (a) "Applicant" means any individual, business entity, trustee, guardian, executor, administrator or fiduciary, subject to the occupational license fee imposed by Ordinance Number 220.28, who applies for the benefits of this Ordinance.
- (b) "Delinquent OLF" means any occupational license fee amount remaining unpaid after the original due date of the return, whether said return has been filed or not.
- (c) "Occupational Tax Office" means the Pulaski County Occupational Tax Office.
- (d) "OLF" means occupational license fees as imposed by Ordinance Number 220.28 on net profits and payroll withholdings.
- (e) "Year" means the twelve-month accounting period used by the applicant for purposes of calculating the OLF due on annual returns.

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Section 4 - Notwithstanding the provisions of any other law to the contrary, the OLF amnesty program shall be conducted by the Occupational Tax Office for a limited period beginning on October 1, 2007 and continuing through NOVEMBER 15, 2007. A complete application for amnesty under this program, including any required payment, must be postmarked or received in the office on or before November 15, 2007.

Section 5 - For any applicant who meets the requirements of this ordinance.

- ( a ) For all OLF which are delinquent as of September 30, 2007, the Pulaski County Fiscal Court shall waive criminal prosecution and all civil penalties and interest which may be assessed under any section of the Occupational Tax Ordinance for the years for which OLF amnesty is requested as provided in Section 6.
- ( b ) With the exception of instances in which the applicant and the Occupational Tax Office enter into an installment payment agreement authorized under Section 8, the failure to pay all OLF as shown on the applicants amnesty return shall invalidate any amnesty granted pursuant to this ordinance.
- ( c ) This section shall not apply to any applicant who is subject to a criminal order of restitution.

Section 6 - The provisions of this Ordinance shall apply to any eligible applicant who files an application for amnesty within the time prescribed by this Ordinance and does the following:

- ( a ) Files completed returns for all years as stated on the application for which returns have not previously been filed except in cases in which the OLF liability has been established through audit; and
- ( b ) Either pays in full the OLF due for the years for which amnesty application is made at the time the application or amnesty returns are filed or pays the required twenty - five percent (25%) in accordance with Section 8 below; and
- ( c ) If, upon review of the application and forms, the Occupational Tax Office determines that additional OLF is due, pays the additional amount within thirty (30) days of notification by the Occupational Tax Office.

Section 7 - Participation in the program shall be conditioned upon the applicants agreement that the right to protest or initiate an administrative or judicial proceeding or to claim any refund of monies paid under the program is barred with respect to the amounts paid with the application of amnesty returns.

Section 8 - The applicant may enter into an installment payment agreement in lieu of the complete payment required under Section 6. In such cases, twenty-five percent (25%) of the amount due shall be paid with the application or amnesty return with the balance to be paid in monthly installments not to exceed twelve (12 months). Failure of the applicant to make timely payments shall void the terms of the amnesty program. All such agreements shall include interest as provided under Ordinance 220.28, Section 12 to be calculated on any unpaid balance as of November 16, 2007.

Section 9 - If, following the termination of the OLF amnesty period, the Occupational Tax Office issues a delinquency notice based upon information independent of that shown on a return filed pursuant to Section 6, the Occupational Tax Office shall have the authority to impose penalties and interest and criminal and/or civil action may be brought where authorized by law only with respect to the difference between the amount shown on the amnesty return and the correct amount of the OLF due.

Section 10 - The Occupational Tax Office shall promulgate administrative regulations as necessary, issue forms and instructions and take all actions necessary to implement the provisions of this Ordinance. The Occupational Tax Office shall publicize the OLF amnesty program in order to maximize the public awareness of and participation in the program.

Section 11 - That this Ordinance shall become effective upon second reading and adoption.

**Pulaski County, Kentucky**

By: Barty Bullock  
Barty Bullock  
Pulaski County Judge/Executive

Given first reading at Pulaski County Fiscal Court meeting on the 28<sup>th</sup> day of August, 2007, and directed to be advertised as required by law.

Ralph Triggell  
CLERK  
PULASKI COUNTY FISCAL COURT

Given second reading and duly adopted at a Fiscal Court Meeting of the Pulaski County Fiscal Court on the 25<sup>th</sup> day of September, 2007.

Ralph Triggell  
CLERK  
PULASKI COUNTY FISCAL COURT