

CITY OF DAYTON, KENTUCKY

ORDINANCE 2022#11

**AN ORDINANCE AMENDING CHAPTER 110 OF THE CITY OF
DAYTON CODE OF ORDINANCES TO CHANGE THE
OCCUPATIONAL LICENSE FEE ASSESSED ON THE WAGES
AND COMPENSATION OF EMPLOYEES WORKING THE CITY
FROM 2.0 TO 2.5 PERCENT**

WHEREAS, pursuant to Kentucky Constitution Section 181 and Kentucky statutes, the City of Dayton (“City”) has the power to impose monetary charges on businesses and occupations, and the employees thereof, for the purpose of producing general revenue (“occupational license fees”); and

WHEREAS, the neighboring cities of Bellevue and Newport assess an occupational license fee on employees working in those cities in the amount of 2.5 percent and the City of Covington assesses this fee in the amount of 2.45 percent; and

WHEREAS, in recognition of the need to raise additional funding to cover additional costs and expenses in upcoming fiscal year and in future budget years, including, but not limited to, significant and sustained increases in contributions to the state retirement system, the City Council believes it is in the best interest of the citizens of Dayton to match the occupational license fee charged by neighboring cities.

NOW, THEREFORE, BE IT ORDAINED BY THE DAYTON CITY COUNCIL AS FOLLOWS:

Section I

That Chapter 110 of the City of Dayton Code of Ordinances is hereby amended as follows, with words being deleted being ~~lined through~~ and words being added underlined:

**ARTICLE XI: BUSINESS REGULATIONS
CHAPTER 110: BUSINESS LICENSE TAXES
SECTION 110.03 BUSINESS LICENSE FEE REQUIRED**

CHAPTER 110: BUSINESS LICENSE TAXES

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§ 110.03 BUSINESS LICENSE FEE REQUIRED.

Every person or business entity engaged in any business for profit and any person or business entity that makes a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the city an annual occupational license tax for the privilege of engaging in such activities within the city unless exempt by KRS 92.281 or other applicable statutes. The amount of the annual occupational license tax shall be in both of the following amounts:

* * *

(B) Based on the wages and compensation paid or payable in the City for work done or services performed or rendered in the city by every resident and nonresident who is an employee in an amount of two-and-one-half percent (.025) of said wages and compensation.

First Reading: April 19, 2022

Second Reading: *MAY 3, 2022*

CITY OF DAYTON, KENTUCKY

By: *BB*
Mayor Ben Baker

ATTEST:

Donna Leger
Donna Leger, City Clerk