

CITY OF MIDWAY ORDINANCE NO. 2013-11

AN ORDINANCE AMENDING THE ALCOHOLIC BEVERAGE  
LICENSE FEES ~ ORDINANCE NO. 34.054

WHEREAS, Kentucky General Assembly has passed legislation affecting the alcoholic beverage license fees;

WHEREAS, the Midway City Council deems it necessary to amend Ordinance No. 34.054 to be consistent therewith;

NOW, THEREFORE, be it ordained by the Midway City Council that Ordinance No. 34.054 Alcoholic Beverage License Fees is amended as follows:

**Section 34.054 Alcoholic Beverage License Fees**

(A) No license authorizing the sale of liquor and alcoholic beverages shall be issued until there has been paid to the City, the applicable license fee provided for in this section.

(B) The kinds and types of alcoholic beverage licenses that may be issued by the Commonwealth of Kentucky Department of Alcoholic Beverage Control under the provisions of KRS Chapter 243, and as may be amended from time to time and that are in effect at the time of submittal of an application, may also be issued by the City unless by the specific terms of applicable state statutes such license is not issuable in a city of the fourth class.

(C) For the issuance of the type of license listed below as is permitted by statute for the privilege of manufacturing, trafficking in and selling alcoholic beverages, payment shall be made to the City Clerk of a fee in the same amount as is permitted by statute but not to exceed the specified amount as set out by applicable statute and as may be amended from time to time and which is in effect at the time an application for a license is submitted, to-wit:

RECEIVED  
MIDWAY CITY COUNCIL  
FEB 18 PM 12 01  
ALCOHOLIC BEVERAGE CONTROL

	Fee & Renewal
1. Quota Retail Package License (liquor/wine), per annum	\$570.00
2. NQ2 Retail Drink License (liquor/wine) malt beverage included, per annum	\$830.00
3. Special Temporary License, per event	\$50.00
4. Special Temporary Distilled Spirits and Wine Auction License	\$110.00
5. Special Sunday Retail Drink License, per annum	\$520.00
6. Quota Retail Drink License (including restaurant wine), per annum	\$620.00
7. Caterer's License, per annum	\$830.00
8. NQ4 Retail Malt Beverage Drink License	\$210.00
Can add NQ Retail Malt Beverage Package License	\$50.00
9. NQ Retail Malt Beverage Package License	\$210.00
Can add NQ4 Retail Malt Beverage Drink License	\$50.00
10. Qualified Historic Site License	\$1030.00
11. Sampling License	\$110.00
12. NQ3 Retail Drink License	\$310.00
13. Hotel In-Room License	\$110.00
14. For any other license for which an applicant may apply but that is not specifically mentioned hereinabove, the local government license fee shall be equal to but shall not exceed the amount set forth by statute and as may be amended from time to time.	

(D) The license fees set forth in subsection (C) for the kinds of City local government licenses and as may be amended from time to time shall be effective upon publication.

(E) Nothing herein shall be construed to prohibit an applicant from being required to obtain multiple licenses from the City due to the nature and type of its business. No license permitted to be issued by statute in cities of the fourth class shall be issued unless the applicant desiring such privilege has met the requirements as set forth in KRS Chapters 241 through 245 necessary to obtain a license from the Commonwealth of Kentucky.

(F) The clerk is authorized to issue such license as is provided for in Section (C) upon payment of the applicable license fee therein stated.

(G) All alcohol beverage license fees shall begin July 1 of any year and shall terminate June 30 following the date of issuance. Any license issued after October 1 of any year shall be assessed a fee that is based on the pro rata of the remainder of the license period; however, the cost of any license shall not be less than one-half (1/2) the amount of the full fee for an annual license of the type for which applied.


(H) Before any person is granted a license, the person shall file with the City a good and solvent bond approved by the Commonwealth of Kentucky for the use and benefit of the City in the penal sum of \$500.00 or as otherwise is required by statute, and as may be amended from time to time, on the condition that the licensee will not suffer or permit any violation of the provisions of KRS and that all fines and penalties that shall accrue during the time the license shall be in effect will be paid together with all costs taxed or allowed involving any action or

proceeding brought or instituted for a violation of any of the provisions of the alcoholic beverage statutes and regulations pertaining thereto.

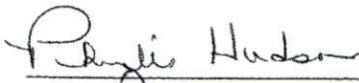
(I) Any person violating any of the provisions of this ordinance shall be subject to the penalty provisions of Section 34.999.

Introduced and given first reading at a meeting of the Midway City Council, Midway, Kentucky held on the 21<sup>st</sup> day of October, 2013 and fully adopted after the second reading at a meeting of the said City Council held on the 4<sup>th</sup> day of November, 2013.

Midway City Council

BY:   
Tom Bozarth, Mayor

ATTEST:

  
Phyllis Hudson, City Clerk

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CITY OF MIDWAY ORDINANCE NO. 2012-003

AN ORDINANCE RELATING TO THE ADMINISTRATION, LICENSING  
AND PAYMENT OF FEES BY PERSONS OR BUSINESS ENTITIES  
DESIRING THE PRIVILEGE OF SELLING OR SERVING SPIRITUOUS,  
VINOUS OR MALT LIQUORS AND BEVERAGES, AND MEETING THE  
REQUIREMENTS OF STATE LAW AND REPEALING PREVIOUS  
ORDINANCE NO. 34.054 AND ENACTING 34.055

WHEREAS, the Midway City ordinances number 34.054 is duplicative and inconsistent in part with current state alcoholic and beverage control;

WHEREAS, the Midway City Council has determined that an economic hardship exists within the City pertaining to its restaurants and tourism and that the sale of alcoholic beverages by the drink would aid and promote economic growth and tourism;

WHEREAS, the Midway City Council deems it necessary and advisable to repeal the above ordinance and to enact the following ordinances;

NOW, THEREFORE, be it ordained by the Midway City Council as follows:

**Section 34.054 Alcoholic Beverage License Fees**

(A) No license authorizing the sale of liquor and alcoholic beverages shall be issued until there has been paid to the City, the applicable license fee provided for in this section.

(B) The kinds and types of alcoholic beverage licenses that may be issued by the Commonwealth of Kentucky Department of Alcoholic Beverage Control under the provisions of KRS Chapter 243, and as may be amended from time to time and that is in effect at the time of submittal of an application, may also be issued by the City unless by the specific terms of applicable state statutes such license is not issuable in a city of the fourth class.

(C) For the issuance of the type of license listed below as is permitted by statute for the privilege of manufacturing, trafficking in and selling alcoholic beverages, payment shall be made to the City Clerk of a fee in the same amount as is permitted by statute but not to exceed the specified amount as set out by applicable statute and as may be amended from time to time and which is in effect at the time an application for a license is submitted, to-wit:

- |    |                                                                                                               |           |
|----|---------------------------------------------------------------------------------------------------------------|-----------|
| 1. | Distilled spirits and wine retail package license, per annum:                                                 | \$600.00; |
| 2. | Distilled spirits and wine retail drink license, motel drink license, or restaurant drink license, per annum: | \$600.00; |
| 3. | Distilled spirits and wine special temporary liquor license, per event:                                       | \$100.00; |
| 4. | Special temporary wine license, per event:                                                                    | \$50.00;  |
| 5. | Special temporary beer license, per event:                                                                    | \$25.00;  |
| 6. | Distilled spirits and wine special temporary auction license, per event:                                      | \$200.00; |

- |     |                                                                                                                                                                                                                                                             |           |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7.  | Distilled spirits and wine special Sunday retail drink license,<br>per annum:                                                                                                                                                                               | \$300.00; |
| 8.  | Special private club license, per annum:                                                                                                                                                                                                                    | \$300.00; |
| 9.  | Restaurant wine license, per annum:                                                                                                                                                                                                                         |           |
|     | a. New applicant                                                                                                                                                                                                                                            | \$600.00; |
|     | b. Applicant renewal                                                                                                                                                                                                                                        | \$400.00; |
| 10. | Caterer license, per annum:                                                                                                                                                                                                                                 | \$800.00; |
| 11. | Retail malt beverage license, per annum:                                                                                                                                                                                                                    | \$200.00; |
| 12. | For any other license for which an applicant may apply but that is not specifically mentioned hereinabove, the local government license fee shall be equal to but shall not exceed the amount set forth by statute and as may be amended from time to time. |           |

(D) The license fees set forth in subsection (C) for the kinds of City local government licenses and as may be amended from time to time shall be effective July 1, 2012.

(E) Nothing herein shall be construed to prohibit an applicant from being required to obtain multiple licenses from the City due to the nature and type of its business. No license permitted to be issued by statute in cities of the fourth class shall be issued unless the applicant desiring such privilege has met the requirements as set forth in KRS Chapters 241 through 245 necessary to obtain a license from the Commonwealth of Kentucky.

(F) The clerk is authorized to issue such license as is provided for in Section (C) upon payment of the applicable license fee therein stated.

(G) All alcohol beverage license fees shall begin July 1 of any year and shall terminate June 30 following the date of issuance. Any license issued after October 31 of any year shall be assessed a fee that is based on the pro rata of the remainder of the license period; however, the cost of any license shall not be less than one-half (1/2) the amount of the full fee for an annual license of the type for which applied.

(H) Before any person is granted a license, the person shall file with the City a good and solvent bond approved by the Commonwealth of Kentucky for the use and benefit of the City in the penal sum of \$ 500 or as otherwise is required by statute, and as may be amended from time to time, on the condition that the licensee will not suffer or permit any violation of the provisions of KRS and that all fines and penalties that shall accrue during the time the license shall be in effect will be paid together with all costs taxed or allowed involving any action or proceeding brought or instituted for a violation of any of the provisions of the alcoholic beverage statutes and regulations pertaining thereto.

(I) Any person violating any of the provisions of this ordinance shall be subject to the penalty provisions of Section 34.999.

#### **Section 34.055 Sale of Alcoholic Beverages by the Drink**

(A) Hotels, motels and inns shall be entitled to apply for a license for the sale of alcoholic beverages by the drink for consumption on the premises so long as they contain not

less than fifty (50) sleeping units and have dining facilities for not less than one hundred (100) persons or if a bona fide restaurant it is open to the general public having dining facilities for not less than one hundred (100) persons. Each establishment licensed to sell alcoholic beverages by the drink for consumption on the premises shall be subject to imposition of a regulatory license fee upon the gross receipts of its business on an annual basis at a rate as shall be reasonably estimated to reimburse the City of county for the estimated cost for any additional policing, regulatory or administrative related expenses. Said regulatory license fee shall be in addition to any other taxes, fees or licenses permitted by law but a credit against the fee shall be allowed in an amount equal to any license or fees imposed by the City pursuant to Section 34.054.

(B) Retail malt beverage licensees may sell beer on Sundays by the drink or by the package within the times allowed in Ordinance 114.07(2).

Ordinance No. 34.054 and 34.055 previously enacted relating to licensing, issuance of licenses and payment of license fees before engaging in the sale of retail beer, wine, liquor by the drink and other alcoholic beverages is hereby repealed in their entirety, which repeal shall take effect upon passage of this ordinance and it becoming effective. The newly enacted ordinances Nos. 34.054 and 34.055 shall become effective after passage and publication as required by law.

Introduced and given first reading at a meeting of the Midway City Council, Midway, Kentucky held on the 6<sup>th</sup> day of February, 2011 and fully adopted after the second reading at a meeting of the said City Council held on the 20<sup>th</sup> day of February, 2011.

Midway City Council

BY: Tom Bozarth  
Tom Bozarth, Mayor

ATTEST:

Phyllis Hudson  
Phyllis Hudson, City Clerk

**TITLE III: ADMINISTRATION****CHAPTER 34: FINANCES AND REVENUE; LICENSES****CHAPTER 34: FINANCES AND REVENUE;  
LICENSES**

## Section

## Financial Administration

- 34.001 Adoption of fiscal year
- 34.002 Definitions
- 34.003 Accounting records and financial reports
- 34.004 Annual budget ordinance
- 34.005 Annual audit of city funds
- 34.006 Official depositories; disbursement of city funds

## Taxes

- 34.015 Property assessment/reassessment moratorium
- 34.016 Insurance license and tax

## Ad Valorem Taxes

- 34.030 Assessment
- 34.031 Delinquent taxes; penalty
- 34.032 Taxable rate determined

## Licenses

- 34.045 Licenses generally
- 34.046 Pool table
- 34.047 Sale or auction by itinerant person or corporation
- 34.048 Wholesale dealers in oil and gasoline

- 34.049 Restaurant
- 34.050 Selling fish
- 34.051 Peddlers or solicitors
- 34.052 Butchering or selling meat
- 34.053 Soft drinks
- 34.054 Alcoholic beverages
- 34.055 [Reserved]
- 34.056 License tax on dogs

#### Occupational License and Tax

- 34.070 Definitions
- 34.071 License application required
- 34.072 Occupational license tax payment required
- 34.073 Apportionment
- 34.074 Employers to withhold
- 34.075 Returns required
- 34.076 Extensions
- 34.077 Refunds
- 34.078 Federal audit provisions
- 34.079 Administrative provisions
- 34.080 Information to remain confidential
- 34.081 Penalties
- 34.082 Use of occupational license tax

#### Bank Franchise and Local Deposit Tax

- 34.100 Franchise tax imposed on financial institutions
- 34.101 Tax timetable



- 34.102 Lien for taxes
- 34.103 Penalty for delinquent taxes
- 34.104 Taxes paid to General Fund
- 34.999 Penalty

***Cross-reference:***

*Transient room tax, see § 32.02*

## **FINANCIAL ADMINISTRATION**

### **§ 34.001 ADOPTION OF FISCAL YEAR.**

The city adopts a fiscal year beginning July 1 of each and every year and ending June 30 of the next year.

(1997 Code, § 229.1) (Ord. 220.9, passed 1-10-1983)

### **§ 34.002 DEFINITIONS.**

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

***BUDGET.*** A proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

***DEBT SERVICE.*** The sum of money required to pay installments of principal and interest on bonds, notes and other evidences of debt accruing within a fiscal year, and to maintain sinking funds.

***ENCUMBRANCES.*** Obligations in the form of purchase orders or contracts that are chargeable to an appropriation. An obligation ceases to be an encumbrance when paid or when the actual liability is recorded.

***FISCAL YEAR.*** The accounting period for the administration of fiscal operations.

***GENERALLY ACCEPTED GOVERNMENTAL AUDITING STANDARDS.*** Those standards for audit of governmental organizations, programs, activities and functions issued by the Comptroller General of the United States.

***GENERALLY ACCEPTED PRINCIPLES OF GOVERNMENTAL ACCOUNTING.*** Those standards and procedures promulgated and recognized by the Governmental Accounting Standards Board.

(KRS 91A.010)

### **§ 34.003 ACCOUNTING RECORDS AND FINANCIAL REPORTS.**

(A) The city shall keep its accounting records and render financial reports in such a way as to:

- (1) Determine compliance with statutory provisions; and
- (2) Determine fairly and with full disclosure the financial operations of constituent funds and account groups of the city in conformity with generally accepted governmental accounting principles.

(B) The municipal accounting system shall be organized and operated on a fund basis.

(KRS 91A.020)

#### **§ 34.004 ANNUAL BUDGET ORDINANCE.**

(A) The city shall operate under an annual budget ordinance adopted and administered in accordance with the provisions of this section. No monies shall be expended from any governmental or proprietary fund except in accordance with a budget ordinance adopted pursuant to this section.

(B) Monies held by the city as a trustee or agent for individuals, private organizations or other governmental units need not be included in the budget ordinance.

(C) If in any fiscal year subsequent to a fiscal year in which the city has adopted a budget ordinance in accordance with this section, no budget ordinance is adopted, the budget ordinance of the previous fiscal year has full force and effect as if readopted.

(D) The budget ordinance of the city shall cover 1 fiscal year.

(E) Preparation of the budget proposal shall be the responsibility of the Mayor.

(F) The budget proposal shall be prepared in the form and detail as prescribed by ordinance.

(G) The budget proposal together with a budget message shall be submitted to Council not later than 30 days prior to the beginning of the fiscal year it covers. The budget message shall contain an explanation of the governmental goals fixed by the budget for the coming fiscal year; explain important features of the activities anticipated in the budget; set forth the reasons for stated changes from the previous year in program goals, programs and appropriation levels; and explain any major changes in fiscal policy.

(H) (1) Council shall adopt a budget ordinance making appropriations for the fiscal year in such sums as it finds sufficient and proper, whether greater or less than the sums recommended in the budget proposal. The budget ordinance may take any form that Council finds most efficient in enabling it to make the necessary fiscal policy decisions.

(2) No budget ordinance shall be adopted which provides for appropriations to exceed revenues in any 1 fiscal year in violation of § 157 of the Kentucky Constitution.

(I) The full amount estimated to be required for debt service during the budget year shall be appropriated, for all governmental fund types.

(J) Council may amend the budget ordinance at any time after the ordinance's adoption, so long as the amended ordinance continues to satisfy the requirements of this section.

(K) Administration and implementation of an adopted budget ordinance shall be the responsibility of the Mayor. That responsibility includes the preparation and submission to Council of operating statements, including budgetary comparisons of each governmental fund for which an annual budget has been adopted. The reports shall be submitted not less than once every 3 months in each fiscal year.

(L) To the extent practical, the system utilized in the administration and implementation of the adopted budget ordinance shall be consistent in form with the accounting system called for in § 34.003.

(M) No city agency, or member, director, officer or employee of any city agency, may bind the city in any way to any extent beyond the amount of money at that time appropriated for the purpose of the agency. All contracts, agreements and obligations, express or implied, beyond the existing appropriations are void; nor shall any city officer issue any bond, certificate or warrant for the payment of money by the city in any way to any extent, beyond the unexpended balance of any appropriation made for the purpose.

(KRS 91A.030)

### § 34.005 ANNUAL AUDIT OF CITY FUNDS.

(A) Each city of the first through fifth class shall, after the close of each fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audits shall be completed by February 1 immediately following the fiscal year being audited. Within 10 days of the completion of the audit and its presentation to the City Council, in accordance with division (D)(5) of this section, each city shall forward 3 copies of the audit report to the Governor's Office for Local Development for information purposes.

(B) (1) Except as provided in division (C) of this section, each city of the sixth class shall, after the close of each odd-numbered fiscal year, cause each fund of the city to be audited by the Auditor of Public Accounts or a certified public accountant. The audits shall be completed by February 1 immediately following the fiscal year to be audited. Within 10 days of the completion of the audit and its presentation to the Council, in accordance with division (D)(5) of this section, each sixth class city shall forward 3 copies of the audit report to the Governor's Office for Local Development for information purposes.

(2) After the close of each even-numbered fiscal year, each sixth class city shall prepare a financial statement in accordance with KRS 424.220 and immediately forward 1 copy to the Governor's Office for Local Development.

(C) Any city of the sixth class, which for any fiscal year receives and expends, from all sources and for all purposes, less than \$75,000, and which has no long-term debt, whether general obligation or revenue debt, shall not be required to audit each fund of the city for that particular fiscal year. Each city shall annually prepare a financial statement in accordance with KRS 424.220 and immediately forward 1 copy to the Governor's Office for Local Development for information purposes.

(D) Each city required by this section to conduct an annual or biannual audit shall enter into a written contract with the selected auditor. The contract shall set forth all terms and conditions of the agreement which shall include but not be limited to requirements that:

(1) The auditor be employed to examine the basic financial statements which shall include the government-wide and fund financial statements;

(2) The auditor shall include in the annual city audit report an examination of local government economic assistance funds granted to the city under KRS 42.450 to 42.495. The auditor shall include a certification with the annual audit report that the funds were expended for the purpose intended;

(3) All audit information be prepared in accordance with generally accepted governmental auditing standards which include tests of the accounting records and auditing procedures considered necessary in the circumstances. Where the audit is to cover the use of state or federal funds, appropriate state or federal guidelines shall be utilized;

(4) The auditor prepare a typewritten or printed report embodying:

(a) The basic financial statements and accompanying supplemental and required supplemental information;

(b) The auditor's opinion on the basic financial statements or reasons why an opinion cannot be expressed; and

(c) Findings required to be reported as a result of the audit;

(5) The completed audit and all accompanying documentation shall be presented to Council at a regular or special meeting; and

(6) Any contract with a certified public accountant for an audit shall require the accountant to forward a copy of the audit report and management letters to the Auditor of Public Accounts upon request of the city or the Auditor of Public Accounts, and the Auditor of Public Accounts shall have the right to review the certified public accountant's workpapers upon request.

(E) A copy of an audit report which meets the requirements of this section shall be considered satisfactory and final in meeting any official request to the city for financial data, except for statutory or judicial requirements, or requirements of the Legislative Research Commission necessary to carry out the purposes of KRS 6.955 to 6.975.

(F) Each city shall, within 30 days after the presentation of an audit of the city legislative body, publish an advertisement, in accordance with KRS Chapter 424, containing:

(1) The auditor's opinion letter.

(2) The "Budgetary Comparison Schedules-Major Funds," which shall include the general fund and all major funds.

(3) A statement that a copy of the complete audit report, including financial statements and supplemental information, is on file at City Hall and is available for public inspection during normal business hours.

(4) A statement that any citizen may obtain from City Hall a copy of the complete audit report, including financial statements and supplemental information, for his or her personal use.

(5) A statement which notifies citizens requesting a personal copy of the city audit report that they will be charged for duplication costs at a rate that shall not exceed \$.25 per page.

(6) A statement that copies of the financial statement prepared in accordance with KRS 424.220 are available to the public at no cost at the business address of the officer responsible for preparation of the statement.

(G) Any city of the fifth or sixth class may utilize the alternative publication methods authorized by KRS 424.190(2) to comply with the provisions of this section.

(H) Any person who violates any provision of this section shall be subject to the provisions of § 34.999.

(KRS 91A.040) Penalty, see § 34.999

**Statutory reference:**

*Governor's Office for Local Development to provide assistance, see KRS 91A.050*

**§ 34.006 OFFICIAL DEPOSITORIES; DISBURSEMENT OF CITY FUNDS.**

(A) The Mayor shall designate as the city's official depositories 1 or more banks, federally insured savings and loan companies, or trust companies within the Commonwealth. The amount of funds on deposit in an official depository shall be fully insured by deposit insurance or collateralized in accordance with 12 U.S.C. § 1823, to the extent uninsured, by any obligations, including surety bonds permitted by KRS 41.240(4).

(B) All receipts from any source of city money or money for which the city is responsible, which has not been otherwise invested or deposited in a manner authorized by law, shall be deposited in official depositories. All city funds shall be disbursed by written authorization approved by the Mayor which states the name of the person to whom funds are payable, the purpose of the payment, and the fund out of which the funds are payable. Each authorization shall be numbered and recorded.

(KRS 91A.060)

**TAXES**

**§ 34.015 PROPERTY ASSESSMENT/REASSESSMENT MORATORIUM.**

(A) There is hereby established a program for the granting of property assessment or reassessment moratorium for the rehabilitation of residential single-family units of real property located in the area of Midway, where property is being rehabilitated partially with state and federal funds. This shall include but not be limited to the Midway Scattered-Site Housing Rehabilitation Project funded by the Kentucky Department for Local Government from Community Development Block Grant funds and The Kentucky Housing Corporation's HOME funds.

(B) (1) To be eligible, the cost of rehabilitation, including materials and labor, must equal or exceed \$20,000.

(2) **REHABILITATION** is defined as the process of returning an existing structure to a state of utility through repair, rebuild or alteration, which makes possible an efficient contemporary use.

(C) This moratorium program shall be administered by the Mayor of Midway.

(D) All moratoriums shall be for a period of 5 years, and each shall become effective on the assessment date next following the issuance of the moratorium certificate.

(E) Applications shall be made to the Property Valuation Administrator for a property assessment or reassessment moratorium certificate as follows:

(1) The application shall be on a form prescribed by the Department of Revenue and shall be filed in the manner prescribed by the Mayor.

(2) The application shall be filed with the Mayor 30 days before commencing the restoration.

(3) The application shall contain the following:

(a) A general description of the property;

(b) A general description of its proposed use;

(c) The general nature and extent of the rehabilitation to be undertaken; and

(d) A time schedule for undertaking and completing the project.

(F) The Property Valuation Administrator and the Mayor shall maintain a record of all applications for a property assessment or reassessment moratorium. The Property Valuation Administrator shall assess or reassess the property within 30 days of receipt of the application. This assessment shall be the value for which taxes are not to be raised for 5 years.

(G) The applicant shall have 2 years in which to complete the improvements.

(H) Any application not acted upon by the applicant shall become void after 2 years from the date of application and shall be purged from the files of the Property Valuation Administrator and the Mayor.

(I) On the assessment date next following the expiration, cancellation or revocation of an assessment or reassessment moratorium, property shall be assessed based on its full fair cash value.

(J) The applicant shall notify the Property Valuation Administrator and the Mayor when the project is complete, and the person designated by the Property Valuation Administrator shall then conduct an on-site inspection of the property for purposes of verifying improvements. Only after the project is complete and the improvements verified shall the moratorium certificate be issued by the Property Valuation Administrator.

(K) Definitions for interpreting this section shall be as set out in KRS Chapter 99 relating to property assessment and reassessment moratoriums.

(Ord. 2000-003, passed 5-15-2000; Am. Ord. 2002-006, passed 5-16-2002)

#### **§ 34.016 INSURANCE LICENSE AND TAX.**

(A) There is hereby imposed on each insurance company a license fee for the privilege of engaging

in the business of insurance within the corporate limits of the city on a calendar year basis.

(B) The license fee imposed upon each insurance company which issues life insurance policies on the lives of persons residing within the corporate limits of the city shall be 5% of the first year's premiums actually collected within each calendar quarter by reason of the issuance of the policies.

(C) The license fee imposed upon each insurance company which issues any insurance policy which is not a life insurance policy shall be 5% of the premiums actually collected within each calendar quarter by reason of the issuance of such policies on risks located within the corporate limits of the city on those classes of business which the company is authorized to transact, less all premiums returned to policyholders; however, any license fee or tax imposed upon premium receipts shall not include premiums received for insuring employers against liability for personal injuries to their employees, or the death of their employees, caused thereby, under the provisions of the Worker's Compensation Act, being 33 U.S.C. §§ 901 et seq. and shall not include premiums received on policies of group health insurance provided for state employees under KRS 18A.225(2) and 18A.228.

(D) All license fees imposed by this ordinance shall be due no later than 30 days after the end of each calendar quarter. License fees which are not paid on or before the due date shall bear interest at the tax interest rate as defined in KRS 131.010(6).

(E) Every insurance company subject to the license fees imposed by this section shall annually, by March 31, furnish the city with a written breakdown of all collections in the preceding calendar year for the following categories of insurance:

- (1) Casualty;
- (2) Automobile;
- (3) Inland marine;
- (4) Fire and allied perils;
- (5) Health; and
- (6) Life.

(F) Effective date for this section is July 1, 1999.

(Ord. 99-04, passed 3-1-1999)

## **AD VALOREM TAXES**

### **§ 34.030 ASSESSMENT.**

The city elects to use the annual county assessment for property situated within the city as prepared by the Woodford County Property Valuation Administrator as the basis of ad valorem levies ordered or approved by the legislative body of the city.

(1997 Code, § 222.101) Penalty, see § 34.999

### § 34.031 DELINQUENT TAXES; PENALTY.

(A) All persons failing or refusing to pay the tax assessed against them or any property belonging to them by January 15 in each year shall be reported by the City Clerk to the City Council as delinquent. The City Clerk shall make out a list of delinquents and verify the same by his or her oath, together with a certificate that the tax has been demanded as herein required and payment refused; and a failure to pay shall be deemed a refusal to pay.

(B) For the purpose of enforcing the payment of delinquent taxes, the city reserves the right in all cases to file a lien against the applicable property for nonpayment.

(C) The City Clerk shall collect the taxes placed in his or her hands by the Council for collection, except license taxes and taxes paid by banks, building associations or other corporations, which taxes shall be paid directly to the city.

(D) Beginning with the ad valorem taxes due the city for taxes assessed as of January 1, 1988, there shall be imposed a failure-to-pay penalty of 10% per annum as of January 1 of each and every year following the due date of the ad valorem taxes for which the ad valorem taxes remain unpaid.

(E) All ad valorem taxes due and owing shall accrue interest at the rate of 1% per annum if not paid by the due date.

(1997 Code, § 222.103) (Am. Ord. passed 1-4-1988; Am. Ord. 2009-24, passed 1-4-2010)

### § 34.032 TAXABLE RATE DETERMINED.

Before April 15 in each year, the Council shall fix the rate of ad valorem tax for realty and personalty to be levied for that taxable year, which runs from January 1 through December 1.

(1997 Code, § 222.1.4)

#### *Cross-reference:*

*Taxes levied, see T.S.O. VI*

## LICENSES

### § 34.045 LICENSES GENERALLY.

(A) *How issued.* No license and/or permit shall be granted unless by order of the Council except the City Clerk/Treasurer may issue the license and/or permit on application being made at the rates herein specified by ordinance without further order, and to report the same to the next meeting of the Council; however the Clerk/Treasurer's authorization extends only to licenses and/or permits that have been previously issued. All initial licenses and/or permits shall be subject to Council approval; but no license may be issued by the Clerk/Treasurer until the applicant produces to the Clerk/Treasurer the receipt for the sum required to be paid for the desired license and/or permit.

(B) *Application to congregations, meetings and assemblies.* Any permits for congregations, meetings, and/or assemblies shall be subject to rules and regulations as set forth by the Council and shall



be incorporated by reference as if set out in length herein.

(Ord. 430.2, passed - -)

(C) *When expired.* All licenses shall expire on December 31 next following the date of the issuance of the license, except as otherwise provided.

(1997 Code, § 222.200) (Ord. 2008-14, passed 11-17-2008)

#### § 34.046 POOL TABLE.

The license to keep a pool or billiard table shall be \$5 for each table. Bond shall be that sum as set by resolution of the Council or by KRS.

(1997 Code, § 222.201)

#### § 34.047 SALE OR AUCTION BY ITINERANT PERSON OR CORPORATION.

(A) It shall be unlawful for any itinerant person, firm or corporation to sell, or expose for sale, at auction or otherwise, any goods, wares or merchandise within the corporate limits of the city without first having obtained from the Clerk/Treasurer of the city a license to sell or expose for sale goods, wares or merchandise.

(B) The license fee for the privilege to sell or expose for sale any goods, wares or merchandise within the city shall be \$10 per day, paid in advance for each day the privilege may be exercised.

(C) The license fee imposed in this section may by Council approval be collected by a third party if related to an event organized or controlled by the third party. All information required for license issuance must be obtained from each applicant and forwarded to the City Clerk along with fees collected pursuant to this provision within 5 business days of collection.

(D) No license shall be required for sales related to fund raising efforts of a charitable organization recognized by the Internal Revenue Service as a 501 c (3).

(1997 Code, § 222.202) (Ord. 2008-13, passed 11-3-2008) Penalty, see § 34.999

#### § 34.048 WHOLESALE DEALERS IN OIL AND GASOLINE.

(A) It shall be unlawful for any person, firm or corporation operating an automobile, truck or trucks, or passenger automobiles for the delivery of goods, wares, gasoline, kerosene, oils or merchandise of any kind by wholesale dealers to retailers to do business within the city without first having obtained a license therefor and paid the tax thereon, which tax shall be per year as follows:

- (1) Over 1 ton: \$15;
- (2) One ton: \$10; and
- (3) One-half ton or under: \$6.

(B) Any person, firm or corporation violating this section shall be subject to the provisions of § 34.999.

(1997 Code, § 222.203) Penalty, see § 34.999

#### § 34.049 RESTAURANT.

(A) The license for conducting a restaurant shall be \$25 per year.

(B) All persons who shall apply for license to conduct a restaurant, lunch counter or place where meals are sold shall designate in the application the place where the restaurant, lunch counter or meals shall be kept or served; and the license issued therefor shall designate the place and shall entitle the licensee to conduct the business at the place designated until the expiration of the license; and the license shall be issued only on the condition, which will be a part thereof or endorsed thereon, that the licensee shall keep an orderly place and shall not suffer or permit any boisterous noise or disturbances of the peace at such place. Upon the breach of any of the conditions the license shall immediately become null and void.

(1997 Code § 222.204) (Ord. 2009-03, passed 3-23-2009)

#### § 34.050 SELLING FISH.

Persons selling fish, except regularly licensed butcher or meat shops, shall pay an annual license tax of \$5, unless a restaurant license has been obtained as provided for in § 34.049.

(1997 Code, § 222.205) (Ord. 2009-02, passed 2-2-2009)

#### § 34.051 PEDDLERS OR SOLICITORS.

(A) All peddlers or solicitors of any kind of goods, wares or merchandise (except hucksters of vegetables, poultry, eggs, butter) shall pay a tax of \$10 per day for each day they shall sell or offer for sale any such goods, wares or merchandise of whatever kind or character not included in the exception herein.

(B) The license fee imposed in this section may by Council approval be collected by a third party if related to an event organized or controlled by the third party. All information required for license issuance must be obtained from each applicant and forwarded to the City Clerk along with fees collected pursuant to this provision within 5 business days of collection.

(C) No license shall be required for sales related to fund raising efforts of a charitable organization recognized by the Internal Revenue Service as a 501 c (3).

(1997 Code, § 222.207) (Ord. 2008-12, passed 11-3-2008)

#### § 34.052 BUTCHERING OR SELLING MEAT.

(A) Any person who shall butcher for market or who shall sell or keep a meat store or shop in the city for the purpose of selling meat in less quantities than a quarter of beef or other animal slaughtered for meat shall pay a license therefor of \$20.

(B) Any person violating any of the provisions of this section shall be subject to the provisions of § 34.999.

(1997 Code, § 222.208) Penalty, see § 34.999

#### § 34.053 SOFT DRINKS.

(A) Before offering for sale within the city any soft drinks, bottled or otherwise, it shall be necessary to obtain a license to do so.

(B) The annual license tax for selling soft drinks is hereby fixed at \$10, same to run from January 1 to and including December 31 of each calendar year.

(C) Any person selling soft drinks, or operating a soft drink establishment within the city, without first obtaining a license so to do and without first having paid the license tax shall be subject to the provisions of § 34.999.

(1997 Code, § 222.209)

#### § 34.054 ALCOHOLIC BEVERAGES.

(A) Any person, firm or corporation desiring the privilege of selling spirituous, vinous or malt liquors in the city in the manner provided and prescribed by KRS, and the rules and regulations made thereunder, shall first obtain from the city a license as set forth below:

- (1) Distilled spirits and wine retail package license, per annum \$600
- (2) Distilled spirits and wine retail or restaurant drink license, per annum \$600
- (3) Distilled spirits and wine special temporary liquor license, per event \$100
- (4) Special temporary wine license, per event \$50
- (5) Distilled spirits and wine special temporary auction license, per event \$200
- (6) Distilled spirits and wine special Sunday retail drink license, per annum \$300
- (7) Special private club license, per annum \$300
- (8) Restaurant wine license, per annum.
  - (a) New applicants \$600
  - (b) Applicants for renewal \$400
- (9) Caterer's license, per annum \$800
- (10) Retail malt beverage license, per annum \$200

(B) The rates set forth in division (A) shall be effective July 1, 2009.

(C) Nothing herein shall be construed to prevent an applicant from being required to obtain multiple licenses from the city due to the nature of its business.

(D) No license shall be issued as provided unless the person desiring such privilege has met the requirements as set forth in KRS Chapters 241 through 245 to obtain a license from the Commonwealth of Kentucky.

(E) The Clerk is authorized to issue such license, as provided in division (A) hereof, upon payment of the stated license fee.

(F) Before any person is granted a license, the person shall file with the Council a good and solvent bond approved by the Commonwealth of Kentucky, for the use and benefit of the city in the penal sum of \$500, on the condition that the licensee will not suffer or permit any violation of the provisions of KRS, and that all fines and penalties that shall accrue during the time the license shall be in effect will be paid, together with all costs taxed or allowed in any action or proceeding brought or instituted for a violation of any of the provisions of the act.

(G) Any person violating any of the provisions of this section shall be subject to the penalty provisions of § 34.999.

(Ord. 2009-008, passed 6-15-2009)

☞ § 34.055 [RESERVED].

☞ § 34.056 LICENSE TAX ON DOGS.

(A) A license tax of \$2 for each dog kept within the city shall be paid annually by each person owning, controlling or having a dog in possession, the license tax to be paid to the Chief of Police, who shall give to the person so paying the same a metal tag or other proper receipt so marked as to designate the year for which the tax is paid, and the Chief of Police shall keep a record of the names of all persons so paying the license tax.

(B) Any person who shall harbor, conceal or confine any such animal mentioned in the preceding section for the purpose of avoiding the payment of the license tax shall be subject to the provisions of § 34.999.

(1997 Code, § 222.212)

## OCCUPATIONAL LICENSE AND TAX

☞ § 34.070 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**BUSINESS.** Any enterprise, activity, trade, occupation, profession or undertaking of any nature conducted for gain or profit. **BUSINESS** shall not include the usual activities of board of trade,

chambers of commerce, trade associations, or unions or other associations performing services usually performed by trade associations or unions. **BUSINESS** shall not include funds, foundations, corporations or associations organized and operated for the exclusive and sole purpose of religious, charitable, scientific, literary, educational, civic or fraternal purposes, where no part of the earnings, incomes or receipts of such unit, group, or association, inures to the benefit of any private shareholder or other person.

**BUSINESS ENTITY.** 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.

**CITY.** The City of Midway, Kentucky.

**COMPENSATION.** 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:

(1) 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 Sections 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and

(2) 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 Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code.

**CONCLUSION OF THE FEDERAL AUDIT.** The date that the adjustments made by the Internal Revenue Service to net income as reported on the business entity's federal income tax return become final and unappealable.

**EMPLOYEE.** 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 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.** The person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that:

(1) If the person for whom the individual performs or performed the services does not have control of the payment of the wages for such services, the term **EMPLOYER** means the person having control of the payment of such wages; and

(2) In the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, the term **EMPLOYER** means such person.

**FINAL DETERMINATION OF THE FEDERAL AUDIT.** The revenue agent's report or other

documents reflecting the final and unappealable adjustments made by the Internal Revenue Service.

**FISCAL YEAR.** An accounting period of 12 months ending on the last day of any month other than December.

**INTERNAL REVENUE CODE.** The Internal Revenue Code in effect on December 31, 2003, exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31, 2004, that would otherwise terminate.

**NET PROFIT.** Gross income as defined in Section 61 of the Internal Revenue Code minus all the deductions from gross income allowed by Chapter 1 of the Internal Revenue Code, and adjusted as follows:

(1) Include any amount claimed as a deduction for state tax or local tax which is computed, in whole or in part, by reference to gross or net income and which is paid or accrued to any state of the United States, local taxing authority in a state, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any foreign country or political subdivision thereof;

(2) Include any amount claimed as a deduction that directly or indirectly is allocable to income which is either exempt from taxation or otherwise not taxed;

(3) Include any amount claimed as a net operating loss carryback or carryforward allowed under Section 172 of the Internal Revenue Code;

(4) Include any amount of income and expenses passed through separately as required by the Internal Revenue Code to an owner of a business entity that is a pass-through entity for federal tax purposes; and

(5) Exclude any amount of income that is exempt from state taxation by the Kentucky Constitution, or the Constitution and statutory laws of the United States.

**PERSON.** Every natural person, whether a resident or non-resident of the city. Whenever the word **PERSON** is used in a clause prescribing 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.

**RETURN or REPORT.** Any properly completed and, if required, signed form, statement, certification, declaration, or any other document permitted or required to be submitted or filed with the city.

**SALES REVENUE.** Receipts from the sale, lease, or rental of goods, services, or property.

**TAX DISTRICT.** Any city of the first to fifth class with the authority to levy net profits, or occupational license taxes.

**TAXABLE NET PROFIT.** In case of a business entity having payroll or sales revenue only within the city means **NET PROFIT** as defined in this section. **TAXABLE NET PROFIT** in case of a business entity having payroll or sales revenue both within and without the city means **NET PROFIT** as defined in this section, and as apportioned under § 34.073.

**TAXABLE YEAR.** The calendar year or fiscal year ending during the calendar year, upon the basis of which net profit is computed.

(Ord. 2008-004, passed 6-16-2008)

**§ 34.071 LICENSE APPLICATION REQUIRED.**

Every person and business entity engaged in any business in the city shall be required to apply for and obtain an occupational license from the city before the commencement of business or in the event of a change of business status. Licensees are required to notify the city of any changes in address, the cessation of business, or any other changes which render the information supplied to the city in the license application inaccurate.

(Ord. 2008-004, passed 6-16-2008)

**§ 34.072 OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED.**

(A) Except as provided in division (B) of this section, 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 Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the city an occupational license tax for the privilege of engaging in such activities within the city. The occupational license tax shall be measured by 2% of:

- (1) All 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; or
- (2) The net profit from business conducted in the city by a resident or nonresident business entity.

(B) The occupational license tax imposed in this section shall not apply to the following persons or business entities:

- (1) Any bank, trust company, combined bank and trust company, or trust, banking and title insurance company organized and doing business in this state, any savings and loan association whether state or federally chartered;
- (2) Any compensation received by members of the Kentucky National Guard for active duty training, unit training assemblies and annual field training;
- (3) Any compensation received by precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections;
- (4) Public Service Corporations that pay an ad valorem tax on property valued and assessed by the Kentucky Department of Revenue pursuant to the provisions of KRS 136.120. Licensees whose businesses are predominantly non-public service who are also engaged in public service activity are required to pay a license fee on their net profit derived from the non-public service activities apportioned to the city;
- (5) Persons or business entities that have been issued a license under KRS Chapter 243 to engage in manufacturing or trafficking in alcoholic beverages. Persons engaged in the business of

manufacturing or trafficking in alcoholic beverages are required to file a return, but may exclude the portion of their net profits derived from the manufacturing or trafficking in alcoholic beverages; or

(6) Life insurance companies incorporated under the laws of and doing business in the Commonwealth of Kentucky.

(Ord. 2008-004, passed 6-16-2008)

### § 34.073 APPORTIONMENT.

(A) Except as provided in division (D) of this section, net profit shall be apportioned as follows:

(1) For business entities with both payroll and sales revenue in more than 1 tax district, by multiplying the net profit by a fraction, the numerator of which is the payroll factor, described in division (B) of this section, plus the sales factor, described in division (C) of this section, and the denominator of which is 2; and

(2) For business entities with sales revenue in more than 1 tax district, by multiplying the net profit by the sales factor as set forth in division (C) of this section.

(B) The payroll factor is a fraction, the numerator of which is the total amount paid or payable in the city during the tax period by the business entity for compensation, and the denominator of which is the total compensation paid or payable by the business entity everywhere during the tax period. Compensation is paid or payable in the city based on the time the individual's service is performed within the city.

(C) The sales factor is a fraction, the numerator of which is the total sales revenue of the business entity in the city during the tax period, and the denominator of which is the total sales revenue of the business entity everywhere during the tax period.

(1) The sale, lease, or rental of tangible personal property is in the city if:

(a) The property is delivered or shipped to a purchaser, other than the United States government, or to the designee of the purchaser within the city regardless of the f.o.b. point or other conditions of the sale; or

(b) The property is shipped from an office, store, warehouse, factory or other place of storage in the city and the purchaser is the United States government.

(2) Sales revenues, other than revenues from the sale, lease or rental of tangible personal property or the lease or rental of real property, are apportioned to the city based upon a fraction, the numerator of which is the time spent in performing such income-producing activity within the city and the denominator of which is the total time spent performing that income-producing activity.

(3) Sales revenue from the sale, lease, or rental of real property is allocated to the tax district where the property is located.

(D) If the apportionment provisions of this section do not fairly represent the extent of the business entity's activity in the city, the business entity may petition the city or the city may require, in respect to all or any part of the business entity's business activity, if reasonable:



- (1) Separate accounting;
- (2) The exclusion of any 1 or more of the factors;
- (3) The inclusion of 1 or more additional factors which will fairly represent the business entity's business activity in the city; or
- (4) The employment of any other method to effectuate an equitable allocation and apportionment of net profit.

(E) When compensation is paid or payable for work done or services performed or rendered by an employee, both within and without the city, the license tax shall be measured by that part of the compensation paid or payable as a result of work done or service performed or rendered within the city. The license tax shall be computed by obtaining the percentage which the compensation for work performed or services rendered within the city bears to the total wages and compensation paid or payable. In order for the city to verify the accuracy of a taxpayer's reported percentages under this subsection, the taxpayer shall maintain adequate records.

(F) All partnerships, S-corporations, and all other entities where income is passed through to the owners are subject to this chapter. The occupational license tax imposed in this chapter is assessed against income before it is passed through these entities to the owners.

(G) If any business entity dissolves, ceases to operate, or withdraws from the city during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of any occupational license tax for the period of that taxable year during which the business entity had business activity in the city.

(H) If a business entity makes, or is required to make, a federal income tax return, the occupational license tax shall be computed for the purposes of this division on the basis of the same calendar or fiscal year required by the federal government, and shall employ the same methods of accounting required for federal income tax purposes.

(Ord. 2008-004, passed 6-16-2008)

#### **§ 34.074 EMPLOYERS TO WITHHOLD.**

(A) Every employer making payment of compensation to an employee shall deduct and withhold from the compensation an occupational license tax calculated under § 34.072 of this chapter.

(B) Every employer required to deduct and withhold tax under this section shall, for the quarter ending after January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter, make a return and report to the city, and pay to the city, the tax required to be withheld under this section, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the city.

(C) Every employer who fails to withhold or pay to the city any sums required by this chapter to be withheld and paid shall be personally and individually liable to the city for any sum or sums withheld or required to be withheld in accordance with the provisions of this section.

(D) The city shall have a lien upon all the property of any employer who fails to withhold or pay over to the city sums required to be withheld under this section. If the employer withholds, but fails to pay the amounts withheld to the city, the lien shall commence as of the date the amounts withheld were required to be paid to the city. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the city.

(E) Every employer required to deduct and withhold tax under this section shall annually on or before February 28 of each year complete and file on a form furnished or approved by the city a reconciliation of the occupational license tax withheld where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the city, shall be submitted.

(F) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and occupational license tax deducted by the employer from the compensation paid to the employee for payment to the city during the preceding calendar year.

(G) An employer shall be liable for the payment of the tax required to be deducted and withheld under this section.

(H) The president, vice president, secretary, treasurer or any other person holding an equivalent corporate office of any business entity subject to this section shall be personally and individually liable, both jointly and severally, for any tax required to be withheld from compensation paid or payable to 1 or more employees of the business entity, and neither the corporate dissolution or withdrawal of the business entity from the city, nor the cessation of holding any corporate office, shall discharge that liability; provided that the personal and individual liability shall apply to each and every person holding the corporate office at the time the tax becomes or became obligated. No person shall be personally and individually liable under this subsection unless such person had authority to collect, truthfully account for, or pay over the tax imposed by this chapter at the time that the taxes imposed by this chapter become or became due.

(I) Notwithstanding divisions (G) and (H) of this section, every employee receiving compensation in the city subject to the tax imposed under § 34.072 of this chapter shall be personally liable for any amount due. In all cases where the employer does not withhold the tax levied under this chapter from the employee, such employee or employees shall be responsible for filing with the city each quarter in the same manner as if they were the employer.

(Ord. 2008-004, passed 6-16-2008)

### **§ 34.075 RETURNS REQUIRED.**

(A) All business entity returns for the preceding taxable year shall be made by April 15 of each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the fourth month following the close of the fiscal year. Blank forms for returns shall be supplied by the city.

(B) Every business entity shall submit a copy of its federal income tax return and all supporting statements and schedules at the time of filing its occupational license tax return with the city. Whenever, in the opinion of the city, it is necessary to examine the federal income tax return of any business entity in order to audit the return, the city may compel the business entity to produce for inspection a copy of any statements and schedules in support thereof that have not been previously

filed. The city may also require copies of reports of adjustments made by the federal government.

(C) Every business entity subject to a occupational license tax governed by the provisions of this subchapter shall keep records, render under oath statements, make returns, and comply with rules as the city from time to time may prescribe. Whenever the city deems it necessary, the city may require a business entity, by notice served to the business entity, to make a return, render statements under oath, or keep records, as the city deems sufficient to determine the tax liability the business entity.

(D) The city may require, for the purpose of ascertaining the correctness of any return or for the purposes of making an estimate of the taxable income of any business entity, the attendance of a representative of the business entity or of any other person having knowledge in the premises.

(E) The full amount of the unpaid tax payable by any business entity, as appears from the face of the return, shall be paid to the city at the time prescribed for filing the occupational license tax return, determined without regard to any extension of time for filing the return.

(Ord. 2008-004, passed 6-16-2008)

#### **§ 34.076 EXTENSIONS.**

(A) The city may grant any business entity an extension of not more than 6 months, unless a longer extension has been granted by the Internal Revenue Service or is agreed to by the city and the business entity, for filing its return, if the business entity, on or before the date prescribed for payment of the occupational license tax, requests the extension and pays the amount properly estimated as its tax.

(B) If the time for filing a return is extended, the business shall pay, as part of the tax, an amount equal to 12% per annum simple interest on the tax shown due on the return, but not been previously paid, from the time the tax was due until the return is actually filed and the tax paid to the city. A fraction of a month is counted as an entire month.

(Ord. 2008-004, passed 6-16-2008)

#### **§ 34.077 REFUNDS.**

(A) Where there has been an overpayment of tax under § 34.074 of this chapter, a refund or credit shall be made to the employer to the extent of overpayment only if a written application for refund or credit is received by the city from the employer within two years from the date the overpayment was made.

(B) An employee who has compensation attributable to activities performed outside the city, based on time spent outside the city, whose employer has withheld and remitted to this city, the occupational license tax on the compensation attributable to activities performed outside the city, may file for a refund within 2 years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computation sufficient to verify the refund claim and the city may confirm with the employer the percentage of time spent outside the city and the amount of compensation attributable to activities performed outside the city prior to approval of the refund.

(Ord. 2008-004, passed 6-16-2008)

#### **§ 34.078 FEDERAL AUDIT PROVISIONS.**

(A) As soon as practicable after each return is received, the city may examine and audit the return. If the amount of tax computed by the city is greater than the amount returned by the business entity, the additional tax shall be assessed and a notice of assessment mailed to the business entity by the city within 5 years from the date the return was filed, except as otherwise provided in this section.

(1) In the case of a failure to file a return or of a fraudulent return the additional tax may be assessed at any time.

(2) In the case of a return where a business entity understates net profit, or omits an amount properly includable in net profits, or both, which understatement or omission, or both, is in excess of 25% of the amount of net profit stated in the return, the additional tax may be assessed at any time within 6 years after the return was filed.

(3) In the case of an assessment of additional tax relating directly to adjustments resulting from a final determination of a federal audit, the additional tax may be assessed before the expiration of the times provided in this subsection, or 6 months from the date the city receives the final determination of the federal audit from the business entity, whichever is later.

(4) The times provided in this subsection may be extended by agreement between the business entity and the city. For the purposes of this subsection, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day. Any extension granted for filing the return shall also be considered as extending the last day prescribed by law for filing the return.

(B) Every business entity shall submit a copy of the final determination of the federal audit within 30 days of the conclusion of the federal audit.

(C) The city may initiate a civil action for the collection of any additional tax within the times prescribed in division (A) of this section.

(Ord. 2008-004, passed 6-16-2008)

### **§ 34.079 ADMINISTRATIVE PROVISIONS.**

(A) No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied by this subchapter.

(B) Any tax collected pursuant to the provisions of this subchapter may be refunded or credited within 2 years of the date prescribed by law for the filing of a return or the date the money was paid to the city, whichever is the later, except that:

(1) In any case where the assessment period contained in § 34.078 of this subchapter has been extended by an agreement between the business entity and the city, the limitation contained in this subsection shall be extended accordingly.

(2) If the claim for refund or credit relates directly to adjustments resulting from a federal audit, the business entity shall file a claim for refund or credit within the time provided for in this subsection or 6 months from the conclusion of the federal audit, whichever is later.

(3) For the purposes of this division and division (A) of this section, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day.

(C) The authority to refund or credit overpayments of taxes collected pursuant to this subchapter is vested exclusively in the city.

(Ord. 2008-004, passed 6-16-2008)

**§ 34.080 INFORMATION TO REMAIN CONFIDENTIAL.**

(A) No present or former employee of any tax district shall intentionally and without authorization inspect or divulge any information acquired by him or her of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the tax district or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns for taxation, or any other infraction of the tax laws, or in any way made a matter of public record, nor does it preclude furnishing any taxpayer or the taxpayer's properly authorized agent with information respecting his or her own return. Further, this prohibition does not preclude any employee of the tax district from testifying in any court, or from introducing as evidence returns or reports filed with the tax district, in an action for violation of a tax district tax law or in any action challenging a tax district tax laws.

(B) The city reserves the right to disclose to the Commissioner of Revenue of the Commonwealth of Kentucky or his or her duly authorized agent all such information and rights to inspect any of the books and records of the city if the Commissioner of Revenue of the Commonwealth of Kentucky grants to the city the reciprocal right to obtain information from the files and records of the Kentucky Department of Revenue and maintains the privileged character of the information so furnished. Provided, further, that the city may publish statistics based on such information in such a manner as not to reveal data respecting net profits or compensation of any person or business entity.

(C) In addition, the city is empowered to execute similar reciprocity agreements as described in division (B) of this section with any other taxing entity, should there be a need for exchange of information in order to effect diligent enforcement of this chapter.

(Ord. 2008-004, passed 6-16-2008)

**§ 34.081 PENALTIES.**

(A) (1) A business entity subject to tax on net profits may be subject to a penalty equal to 5% of the tax due for each calendar month or fraction thereof if the business entity:

(a) Fails to file any return or report on or before the due date prescribed for filing or as extended by the city; or

(b) Fails to pay the tax computed on the return or report on or before the due date prescribed for payment.

(2) The total penalty levied pursuant to this subsection shall not exceed 25% of the total tax due; however, the penalty shall not be less than \$25.

(B) Every employer who fails to file a return or pay the tax on or before the time prescribed under § 34.074 of this chapter may be subject to a penalty in amount equal to 5% of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this subsection shall not exceed

25% of the total tax due; however, the penalty shall not be less than \$25.

(C) In addition to the penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to 12% per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the city. A fraction of a month is counted as an entire month.

(D) Every tax imposed by this subchapter, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the taxpayer to the city.

(E) The city may enforce the collection of the occupational tax due under § 34.072 of this subchapter and any fees, penalties, and interest as provided in divisions (A) through (D) of this section by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the city shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of this subchapter.

(F) In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.

(G) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this chapter of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.

(H) A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the city and required to be filed with the city by the provisions of this subchapter, or by the rules of the city or by written request for information to the business entity by the city.

(I) Any person violating the provisions of § 34.080 of this subchapter by intentionally inspecting confidential taxpayer information without authorization, shall be fined not more than \$500, or imprisoned for not longer than 6 months, or both.

(J) Any person violating the provisions of § 34.080 of this subchapter by divulging confidential taxpayer information shall be fined not more than \$1,000 or imprisoned for not more than 1 year, or both.

(Ord. 2008-004, passed 6-16-2008)

### **§ 34.082 USE OF OCCUPATIONAL LICENSE TAX.**

All money derived from the license taxes under the provisions of this subchapter shall be paid to the city and placed to the credit of the city's General Revenue Fund.

(Ord. 2008-004, passed 6-16-2008)

## **BANK FRANCHISE AND LOCAL DEPOSIT TAX**

costs of all proceedings, including a reasonable fee for the attorney of the resident bringing the action, shall be assessed against the unsuccessful party.

(KRS 91A.040)

(C) A person who violates § 34.030, upon conviction, shall be fined in a sum of not less than \$50 nor more than \$100.

(1997 Code, § 222.101)

(D) If any person shall pursue or engage in any business or occupation set forth in §§ 34.045 through 34.056, to pursue or engage in which a license is required by ordinance of this city without having obtained a license so to do, he or she shall be fined for each offense not less than \$50 nor more than \$100, unless the ordinance imposing the license otherwise fixes a penalty for the violation thereof.

(1997 Code, § 222.214)

(E) Any person violating any provision of §§ 34.047 to 34.050 shall be fined in any sum of \$50, and it shall be a part of the judgment of the court convicting him or her that the license be forfeited, unless the penalties are otherwise prescribed.

(1997 Code § 222.206)

(F) Any person, firm or corporation violating § 34.048, upon conviction thereof, shall be fined not less than \$25 and not more than \$100, and each day engaged in without the license therefor shall constitute a separate offense.

(1997 Code, § 222.203)

(G) Any person violating any of the provisions of § 34.052 shall on conviction be fined not less than \$10 nor more than \$100.

(1997 Code, § 222.208)

(H) Any person in violation of § 34.053 selling soft drinks, or operating a soft drink establishment within the city, without first obtaining a license so to do and without first having paid the license tax shall, upon conviction, be fined not less than \$5 nor more than \$25, and each day the business is so conducted in violation hereof, shall constitute a separate offense.

(1997 Code, § 222.209)

(I) Any person, firm or corporation violating the provisions of § 34.054, shall, upon conviction thereof, be fined not less than \$5 nor more than \$25 each and every day the liquors shall be sold, without the license, shall be a separate offense.

(1997 Code, § 222.210)

(J) Any person violating any of the provisions of § 34.055 shall for each violation thereof be fined \$200 or imprisoned for 30 days, or both.

(1997 Code, § 222.211)

(K) Any person who shall violate § 34.056 shall be deemed guilty of a misdemeanor and on conviction shall be fined \$10.

(1997 Code, § 222.212)

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## CHAPTER 114: ALCOHOLIC BEVERAGES

### Section

- 114.01 License required
- 114.02 Application procedure
- 114.03 License restrictions
- 114.04 Posting of license
- 114.05 Conduct
- 114.06 Revocation of license
- 114.07 Closing hours
- 114.99 Penalty

### ***Statutory reference:***

*Alcoholic beverages, see KRS 241 through 244*

### **§ 114.01 LICENSE REQUIRED.**

No person, firm or corporation shall sell, deal or traffic for the purpose of evading the statutes or ordinances, give intoxicating liquors without having procured a license as provided by ordinance, or without complying with all statutes, ordinances and regulations applicable thereto.

Penalty, see § 114.99

### **§ 114.02 APPLICATION PROCEDURE.**

Application for a license to sell, deal or traffic in intoxicating liquor shall be made in writing, properly subscribed and sworn to before a notary public or other officer authorized to administer an oath, wherein shall be stated the applicant's name, age, and address; the exact location, by street number or otherwise, of the premises where the liquor is to be sold; the name of the owner of the premises and, if the applicant be a corporation, the name of the president or other chief officer of the corporation and the name and address of the person who is to manage or conduct the sale of liquor.

**§ 114.03 LICENSE RESTRICTIONS.**

No license shall be granted to any person or persons not a full citizen of the country and state; nor shall any license be issued to any person who has habitually been a petty law offender. No license shall be granted to any person under 21 years of age.

Penalty, see § 114.99

**§ 114.04 POSTING OF LICENSE.**

Every license and permit issued pursuant hereto shall be posted while in force in a conspicuous place in the room or place where intoxicating liquors are kept for sale.

**§ 114.05 CONDUCT.**

Each licensed premises shall at all times be conducted in an orderly manner, and no disorderly, riotous or indecent conduct, gambling or any violation of the law whatever shall be allowed at any time on any licensed premises.

**§ 114.06 REVOCATION OF LICENSE.**

A violation hereof by a duly authorized agent or employee of a licensee or permit holder shall constitute a violation of the licensee or permit holder, and whenever the holder of any license or permit shall violate any portion hereof or any regulation adopted pursuant thereto, the City Council shall cancel or revoke the license.

**§ 114.07 CLOSING HOURS.**

(A) Pursuant to the delegation of authority contained in KRS 244.290 and 244.480, premises for which there has been granted a license for the sale of distilled spirits, beer or malt beverages and wine at retail shall not be permitted to remain open for any purpose between the hours of 2:00 a.m. prevailing time and 6:00 a.m. prevailing time or at any time on a Sunday between the hours of 1:00 a.m. to 6:00 a.m. prevailing time of the following Monday, or at any time during which the polls are open for any regular, primary, school or special election, except as provided in the statute.

(B) (1) Private clubs which have been granted all appropriate licenses for the sale of malt beverages and which:

- (a) Have dining facilities with a minimum seating capacity of 100 people at tables;
- (b) Are nonprofit, eleemosynary organizations with a membership of at least 200; and
- (c) Have been in existence for a period of at least 2 years.

(2) Shall be permitted to remain open and to sell malt beverages from 1:00 p.m. until 9:00 p.m. on Sundays.

Penalty, see § 114.99

**§ 114.99 PENALTY.**

For violation of any of the provisions hereof, the licensee shall be deemed guilty of a misdemeanor and for each offense shall be fined not less than \$5 nor more than \$100, 30 days imprisonment or both the fine and imprisonment, and it shall be the duty of the city so finding the violation to notify the City Council whereupon the license theretofore issued by the city shall upon notice be forfeited.

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## TITLE XI: BUSINESS REGULATIONS

## CHAPTER 114: ALCOHOLIC BEVERAGES

**CHAPTER 114: ALCOHOLIC BEVERAGES**

## Section

- 114.01 License required
- 114.02 Application procedure
- 114.03 License restrictions
- 114.04 Posting of license
- 114.05 Conduct
- 114.06 Revocation of license
- 114.07 Closing hours
- 114.99 Penalty

***Statutory reference:***

*Alcoholic beverages, see KRS 241 through 244*

**§ 114.01 LICENSE REQUIRED.**

No person, firm or corporation shall sell, deal or traffic for the purpose of evading the statutes or ordinances, give intoxicating liquors without having procured a license as provided by ordinance, or without complying with all statutes, ordinances and regulations applicable thereto.

Penalty, see § 114.99

**§ 114.02 APPLICATION PROCEDURE.**

Application for a license to sell, deal or traffic in intoxicating liquor shall be made in writing, properly subscribed and sworn to before a notary public or other officer authorized to administer an oath, wherein shall be stated the applicant's name, age, and address; the exact location, by street number or otherwise, of the premises where the liquor is to be sold; the name of the owner of the premises and, if the applicant be a corporation, the name of the president or other chief officer of the corporation and the name and address of the person who is to manage or conduct the sale of liquor.

**§ 114.03 LICENSE RESTRICTIONS.**

No license shall be granted to any person or persons not a full citizen of the country and state; nor shall any license be issued to any person who has habitually been a petty law offender. No license shall be granted to any person under 21 years of age.

Penalty, see § 114.99

#### § 114.04 POSTING OF LICENSE.

Every license and permit issued pursuant hereto shall be posted while in force in a conspicuous place in the room or place where intoxicating liquors are kept for sale.

#### § 114.05 CONDUCT.

Each licensed premises shall at all times be conducted in an orderly manner, and no disorderly, riotous or indecent conduct, gambling or any violation of the law whatever shall be allowed at any time on any licensed premises.

#### § 114.06 REVOCATION OF LICENSE.

A violation hereof by a duly authorized agent or employee of a licensee or permit holder shall constitute a violation of the licensee or permit holder, and whenever the holder of any license or permit shall violate any portion hereof, or any regulation adopted pursuant thereto, the licensee shall be subject to penalty under § 114.99, including forfeiture of license.

(Am. Ord. 2009-11, passed 6-15-2009)

#### § 114.07 CLOSING HOURS.

(A) Pursuant to the delegation of authority contained in KRS 244.290 and 244.480, premises for which there has been granted a license for the sale of distilled spirits, beer or malt beverages and wine at retail shall not be permitted to remain open for any purpose between the hours of 12:00 a.m. prevailing time and 10:00 a.m. prevailing time, Monday through Saturday, and on Sundays between the hours of 1:00 p.m. and 10:00 p.m. prevailing time, and shall be closed until 10:00 a.m. on the following Monday, or at any time the polls are open for any regular, primary, school or special election, except as provided by statute.

(B) (1) Private clubs which have been granted all appropriate licenses for the sale of malt beverages and which:

- (a) Have dining facilities with a minimum seating capacity of 100 people at tables;
- (b) Are nonprofit, eleemosynary organizations with a membership of at least 200; and
- (c) Have been in existence for a period of at least 2 years.

(2) Shall be permitted to remain open and to sell malt beverages from 1:00 p.m. until 10:00 p.m. on Sundays.

(Am. Ord. 2009-12, passed 6-15-2009) Penalty, see § 114.99

**§ 114.99 PENALTY.**

For violation of any of the provisions hereof, the licensee shall be deemed guilty of a misdemeanor; and for each offense shall be fined not less than \$50 nor more than \$500, subject to up to 30 days imprisonment, or both the fine and imprisonment; and, if convicted, it shall be the duty of the city to notify the City Council, whereupon the license theretofore issued by the city shall be subject to revocation and forfeiture upon notice to the licensee.

(Am. Ord. 2009-13, passed 6-15-2009)

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**§ 34.050 SELLING FISH.**

Persons selling fish, except regularly licensed butcher or meat shops, shall pay an annual license tax of \$5.

(1997 Code, § 222.205)

**§ 34.051 PEDDLERS.**

All peddlers or solicitors of any kind of goods, wares or merchandise (except hucksters of vegetables, poultry, eggs, butter) shall pay a tax of \$10 per day for each day they shall sell or offer for sale any such goods, wares or merchandise of whatever kind or character not included in the exception herein.

(1997 Code, § 222.207)

**§ 34.052 BUTCHERING OR SELLING MEAT.**

(A) Any person who shall butcher for market or who shall sell or keep a meat store or shop in the city for the purpose of selling meat in less quantities than a quarter of beef or other animal slaughtered for meat shall pay a license therefor of \$20.

(B) Any person violating any of the provisions of this section shall be subject to the provisions of § 34.999.

(1997 Code, § 222.208) Penalty, see § 34.999

**§ 34.053 SOFT DRINKS.**

(A) Before offering for sale within the city any soft drinks, bottled or otherwise, it shall be necessary to obtain a license to do so.

(B) The annual license tax for selling soft drinks is hereby fixed at \$10, same to run from January 1 to and including December 31 of each calendar year.

(C) Any person selling soft drinks, or operating a soft drink establishment within the city, without first obtaining a license so to do and without first having paid the license tax shall be subject to the provisions of § 34.999.

(1997 Code, § 222.209)

**§ 34.054 BEER, WINE AND OTHER MALT BEVERAGES.**

(A) Any person, firm or corporation before engaging in the sale of retail any beer, wine or any kind of beverage, exclusive of whiskey, with alcoholic content within the city shall first obtain a license from

the city to conduct the business and to pay to the city a license tax therefor as prescribed by KRS and supplemented where permitted by resolution of the Council.

(B) All applications for license under this subchapter shall designate in writing the place where the business is to be conducted, and the license issued therefor shall designate the place, and shall entitle the licensee to conduct the business at the place designated until the expiration of the license; and the license shall be issued only on the condition, which shall be made a part of the same or endorsed thereon, that the licensee shall keep an orderly place and not suffer or permit any boisterous noise or disturbance at that place.

(C) The license shall not be transferable so as to confer any right upon any person, firm or corporation other than the one named therein, nor to sell at any place other than the place named therein; but the Council may grant the transfer in its discretion and upon such terms as it may designate.

(D) Any person, firm or corporation violating the provisions of this section shall be subject to the provisions of § 34.999.  
(1997 Code, § 222.210)

#### § 34.055 LIQUOR DISPENSARY.

(A) Any person, firm or corporation desiring the privilege of operating a dispensary from which spirituous, vinous and intoxicating malt liquors are to be dispensed in the city in the manner provided and prescribed by KRS and the rules and regulations made thereunder shall first obtain from the Council such privilege in writing, and shall pay therefor in advance to the city an annual permit fee of \$600.

(B) Any person, firm, association or corporation desiring the privilege of selling spirituous or vinous liquors by the drink or intoxicating malt liquors by the glass in the city in the manner provided and prescribed by KRS shall first obtain from the Council in writing and shall pay therefor in advance to the city an annual permit fee of \$500.

(C) No permit shall be issued as provided unless the person desiring such privilege shall have a similar privilege issued by the State Tax Commission of the State of Kentucky (Office of Alcoholic Beverage Control).

(D) The Clerk shall issue no such permit as provided in either division (A) or (B) hereof without the direction of the Council.

(E) Before any person is granted a permit, the person shall file with the Council a good and solvent bond approved by the Commonwealth of Kentucky for the use and benefit of the city in the penal sum of \$500 on the condition that the permittee will not suffer or permit any violation of the provisions of KRS and that all fines and penalties which shall accrue during the time the permit shall be in effect will be paid together with all costs taxed or allowed in any action or proceeding brought or instituted for a violation of any of the provisions of the act.



## CHAPTER 114: ALCOHOLIC BEVERAGES

### Section

- 114.01 License required
- 114.02 Application procedure
- 114.03 License restrictions
- 114.04 Posting of license
- 114.05 Conduct
- 114.06 Revocation of license
- 114.07 Closing hours
- 114.99 Penalty

### ***Statutory reference:***

*Alcoholic beverages, see KRS 241 through 244*

### **§ 114.01 LICENSE REQUIRED.**

No person, firm or corporation shall sell, deal or traffic for the purpose of evading the statutes or ordinances, give intoxicating liquors without having procured a license as provided by ordinance, or without complying with all statutes, ordinances and regulations applicable thereto.

Penalty, see § 114.99

### **§ 114.02 APPLICATION PROCEDURE.**

Application for a license to sell, deal or traffic in intoxicating liquor shall be made in writing, properly subscribed and sworn to before a notary public or other officer authorized to administer an oath, wherein shall be stated the applicant's name, age, and address; the exact location, by street number or otherwise, of the premises where the liquor is to be sold; the name of the owner of the premises and, if the applicant be a corporation, the name of the president or other chief officer of the corporation and the name and address of the person who is to manage or conduct the sale of liquor.

### **§ 114.03 LICENSE RESTRICTIONS.**

No license shall be granted to any person or persons not a full citizen of the country and state; nor shall any license be issued to any person who has habitually been a petty law offender. No license shall be granted to any person under 21 years of age.

Penalty, see § 114.99

## § 114.04 · POSTING OF LICENSE.

Every license and permit issued pursuant hereto shall be posted while in force in a conspicuous place in the room or place where intoxicating liquors are kept for sale.

## § 114.05 CONDUCT.

Each licensed premises shall at all times be conducted in an orderly manner, and no disorderly, riotous or indecent conduct, gambling or any violation of the law whatever shall be allowed at any time on any licensed premises.

## § 114.06 REVOCATION OF LICENSE.

A violation hereof by a duly authorized agent or employee of a licensee or permit holder shall constitute a violation of the licensee or permit holder, and whenever the holder of any license or permit shall violate any portion hereof, or any regulation adopted pursuant thereto, the licensee shall be subject to penalty under § 114.99, including forfeiture of license.

(Am. Ord. 2009-11, passed 6-15-2009)

## § 114.07 CLOSING HOURS.

Pursuant to the delegation of authority contained in KRS 244.290 and 244.480, premises for which there has been granted a license for the sale of distilled spirits, beer or malt beverages and wine at retail shall not be permitted to remain open for the purpose of selling alcohol between the hours of 12:00 a.m. prevailing time and 10:00 a.m. prevailing time, Monday through Saturday, and on Sundays closed between the hours of 12:00 a.m. and 11:00 a.m. prevailing time, and also from 10:00 p.m. Sunday evening until 10:00 a.m. on the following Monday, or at any time the polls are open for any regular, primary, school or special election, except as provided by statute.

(Am. Ord. 2009-12, passed 6-15-2009; Am. Ord. 2011-002, passed 6-6-2011) Penalty, see § 114.99

## § 114.99 PENALTY.

For violation of any of the provisions hereof, the licensee shall be deemed guilty of a misdemeanor; and for each offense shall be fined not less than \$50 nor more than \$500, subject to up to 30 days imprisonment, or both the fine and imprisonment; and, if convicted, it shall be the duty of the city to notify the City Council, whereupon the license theretofore issued by the city shall be subject to revocation and forfeiture upon notice to the licensee.

(Am. Ord. 2009-13, passed 6-15-2009)

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CITY OF MIDWAY  
ORDINANCE NO. 2008- 16

2008

**AN ORDINANCE RELATING TO THE ESTABLISHMENT OF THE OFFICE OF  
CITY ALCOHOLIC BEVERAGE CONTROL ADMINISTRATOR AS PROVIDED  
FOR UNDER STATE LAW.**

WHEREAS, the Midway City Code of Ordinances does not provide for the office of City Alcoholic Beverage Control Administrator;

WHEREAS, the Midway City Council deems it necessary and advisable to establish the office of City Alcoholic Beverage Control Administrator as provided for by current state alcoholic beverage control law;

NOW, THEREFORE, be it ordained by the Midway City Council as follows:

**§ 31.20 CITY ALCOHOLIC BEVERAGE CONTROL ADMINISTRATOR.**

(A) The city hereby establishes the office of the City Alcoholic Beverage Control Administrator.

(B) The duties of the City Alcoholic Beverage Control Administrator shall be assigned to the Mayor who shall have power to designate a city official(s) to assist or share in the responsibilities of the office.

(C) The City Alcoholic Beverage Control Administrator, before entering upon the duties of this office, shall take the oath prescribed in section 228 of the Constitution of the Commonwealth of Kentucky and shall execute a bond with a good corporate surety in the penal sum of not less than \$1,000.00. The cost of such bond shall be borne by the city.

(D) The duties of the City Alcoholic Beverage Control Administrator shall be the same with respect to the city administering and enforcing alcoholic beverage control licenses and regulations as are the functions of the State Alcoholic Beverage Control Board with respect to said licenses and regulations, except that no regulation adopted by the City Alcoholic Beverage Control Administrator may be less stringent than the state statutes relating to alcoholic beverage control or than the regulations of the State Alcoholic Beverage Control Board.

This ordinance shall become effective after passage and publication as required by law.

Introduced and given first reading at a meeting of the MIDWAY CITY COUNCIL, Midway, Kentucky, sitting at Midway, Kentucky, held on the 17 day of Nov 2008 and fully adopted after the second reading at a meeting of said City Council held on the 1 day of December 2008.

**ORDINANCE NO. 2007-11****AN ORDINANCE ENACTING AND ADOPTING A SUPPLEMENT TO THE CODE OF ORDINANCES OF THE CITY OF MIDWAY, KENTUCKY**

WHEREAS, American Legal Publishing Corporation of Cincinnati, Ohio has completed the first supplement to the Code of Ordinances of the City of Midway, which supplement contains all ordinances of a general nature enacted since the prior supplement to the Code of Ordinances of this municipality;

WHEREAS, American Legal Publishing Corporation has recommended the revision or addition of certain sections of the Code of Ordinances which are based on or make references to sections of the Kentucky Revised Statutes; and

WHEREAS, it is the intent of Council to accept these updated sections in accordance with the changes of the law of the Commonwealth of Kentucky;

NOW, THEREFORE, BE IT ORDAINED by the City of Midway:

Section 1. That the first supplement to the Code of Ordinances of the City of Midway, Kentucky, as submitted by American Legal Publishing Corporation of Cincinnati, and as attached hereto, be and the same is hereby adopted by reference as if set out in its entirety.

Section 2. That this ordinance shall take effect and be in force from and after its date of passage, approval and publication as required by law.

Passed on this 5th day of November, 2007.

Passed on First Reading      October 15, 2007

Adopted on Second Reading      November 5, 2007

Signed by Mayor      November 5, 2007

Tom Bozarth /s/

Tom Bozarth, Mayor

ATTEST:

Phyllis Hudson /s/

Phyllis Hudson, City Clerk/Treasurer

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## ALDING ORDINANCE

ORDINANCE NO. 2006-009

**ORDINANCE NO. 2006-009**

ENACTING AS AN ORDINANCE, A CODE OF ORDINANCES FOR THE CITY OF MIDWAY, KENTUCKY. REVISING, AMENDING, RESTATING, CODIFYING. AND COMPILING CERTAIN EXISTING GENERAL ORDINANCES OF THE CITY DEALING WITH SUBJECTS EMBRACED IN THE CODE.

WHEREAS, the present general ordinances of the City of Midway are incomplete and inadequate and the manner of arrangement, classification and indexing thereof is insufficient to meet the immediate needs of the City; and

WHEREAS, the Acts of the Legislature of the Commonwealth of Kentucky empower and authorize the Legislative Body of this City to revise, amend, restate, codify and to compile any existing ordinance or ordinances and all new ordinances not heretofore adopted or published and to incorporate the ordinances into one ordinance in book form; and

WHEREAS, the Legislative Body of the City of Midway has authorized a general compilation, revision and codification of the ordinances of the City of a general and permanent nature and publication of such ordinances in book form;

NOW, THEREFORE, BE IT ORDAINED by the Legislative Body of the City of Midway that:

Section 1. The general ordinances of the City of Midway as herein revised, amended, restated, codified, and compiled in book form are adopted as and shall constitute the "Code of Ordinances of the City of Midway."

Section 2. The Code as adopted in Section 1 shall consist of the following titles:

***TITLE I: GENERAL PROVISIONS***

*10. Rules of Construction; General Penalty*

***TITLE III: ADMINISTRATION***

*30. Body of Government*

*31. City Officials*

*32. City Organizations*

*33. Public Safety*

*34. Finances and Revenue; Licenses*

*35. City Policies*

36. *Ethical Code*

37. *Personnel*

38. *Public Records*

**TITLE V: PUBLIC WORKS**

50. *General Regulations*

51. *Garbage Regulations*

52. *Water Regulations*

53. *Sewer Regulations*

**TITLE VII: TRAFFIC CODE**

70. *General Regulations*

71. *Traffic Regulations*

72. *Parking Regulations*

73. *Traffic Schedules*

74. *Parking Schedules*

**TITLE IX: GENERAL REGULATIONS**

90. *Animals*

91. *Streets and Sidewalks*

92. *Health and Sanitation; Environment; Nuisances*

93. *Cemeteries*

94. *Fair Housing and Discrimination*

95. *Trees, Shrubs and Bushes*

96. *Parks and Recreation*

**TITLE XI: BUSINESS REGULATIONS**

110. *General Licensing*

111. *Franchises*

112. *Adult Entertainment Activities and Establishments*

113. *Peddlers, Itinerant Merchants and Solicitors*

114. *Alcoholic Beverages*

**TITLE XIII: GENERAL OFFENSES**

130. *General Offenses*

131. *Hazardous Materials*

**TITLE XV: LAND USAGE**

150. *General Provisions*

151. *Zoning Code*

**TABLE OF SPECIAL ORDINANCES**

*Table*

I. *Agreements and Contracts*

II. *Bonds*

III. *Dedications*

IV. *Annexations*

V. *Zoning Amendments*

VI. *Budget and Taxes*

**PARALLEL REFERENCES**

*References to Kentucky Revised Statutes*

*References to 1997 Code*

*Reference to Ordinances*

**INDEX**

Section 3. All prior ordinances pertaining to the subjects treated in the Code shall be deemed repealed from and after the effective date of the Code, except as they are included and reordained in whole or in part in the Code; provided that such repeal shall not affect any offense committed or penalty incurred or any right established prior to the effective date of the Code, nor shall such repeal affect the provisions of ordinances levying taxes, appropriating money, annexing or detaching territory, establishing franchises or granting special rights to certain persons, authorizing public improvements, authorizing the issuance of bonds or borrowing of money, authorizing the purchase or sale of real or personal property, granting or accepting easements or plats, accepting dedications of land to public use, vacating or setting the boundaries of streets or other public places; nor shall such repeal affect any other ordinance of a temporary or special nature or pertaining to subjects not contained in or covered by the Code.

Section 4. The Code shall be deemed published as of the day of its adoption and approval by the City Legislative Body and the Clerk of the City of Midway is hereby authorized and ordered to file a copy of the Code in the Office of the City Clerk.

Section 5. The Code shall be in full force and effect from and after its date of passage, approval and publication as required by law. The Code shall be presumptive evidence in all courts and places of the ordinance and all provisions, sections, penalties and regulations therein contained, and of the date of passage, and that the same is properly signed, attested, recorded and approved, and that any public hearings and notices thereof as required by law have been given.

Passed on First Reading      December 4, 2006

Adopted on Second Reading      December 4, 2006

Date of Publication      December 14, 2006

Recorded by Clerk      December 14, 2006

Rebecca Moore /s/

Rebecca Moore, Mayor

ATTEST:

Marlene Riddle /s/

Marlene Riddle, City Clerk

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