

COUNTY OF BALLARD
OCCUPATIONAL TAX ORDINANCE
ORDINANCE NO. 430.1

AMENDMENT: SECTION 3 (1)-Occupational License Tax Payment Required

(1) Except as provided in 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 County an occupational license tax for the privilege of engaging in such activities within the county. The occupational license tax shall be **1.5%** of all wages and compensation paid or payable in the county for the work done or services performed or rendered in the county by every resident and nonresident who is an employee.

SECTION 13-Effective Date of Amendment

This ordinance shall be effective **October 1, 2023.**

Adopted this the 16 day of May, 2023.

Approved on first reading 18 day of April, 2023

Approved on second reading 16 day of May, 2023

*Noted / Ryan
Chip Pugh*

Ballard County Fiscal Court

Todd Cooper

Todd Cooper

Ballard County Judge Executive

ATTEST:

Katie S. Mercer

Katie Mercer, Ballard County Clerk