

PULASKI COUNTY FISCAL COURT
ORDINANCE NO: 220.13

AN ORDINANCE AMENDING SECTIONS
III AND IV OF THE OCCUPATIONAL TAX
ORDINANCE NO: KOC 220.9, IMPOSING A LICENSE
TAX UPON CERTAIN BUSINESSES, OCCUPATIONS,
TRADES AND PROFESSIONS

BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF PULASKI,
COMMONWEALTH OF KENTUCKY, AS FOLLOWS:

That Section III (b), relating to License Fees Required is
amended as follows:

SECTION III

LICENSE FEES REQUIRED:

- (b) All persons engaged in any trade, occupation, or profession, within Pulaski County, for themselves, for profit or gain, shall pay a license fee measured by and equal to one per cent (1%) of the net profit realized from such activity, except those exempted under KRS 68.197.

Further subject to this ordinance is income derived from the hire, rental or leasing of personal property, except those persons engaged in farming who leases tobacco for less than one thousand pounds, and all wages, salaries, commissions or other income earned or received by persons, firms, partnerships, corporations or any other entity engaged in the business of renting real estate. A person, firm, partnership, corporation or other entity shall be deemed to be engaged in the business of renting or leasing real estate if said person, firm, partnership, corporation or other entity owns any interest in:

- (1) real estate in Pulaski County used for commercial or industrial purposes, or
- (2) more than two (2) residential rental or leasable units in Pulaski County.

"Rental Unit" shall mean any room or rooms connected together or other structure or portion thereof constituting a separate, independent establishment or premises for rent, lease or sublease to the occupant thereof.

That Section IV, relating to Regulation, Administration, Enforcement and Collection of License Fees and Purpose Thereof, is amended as follows:

SECTION IV

It shall be the duty of the Administrator to collect all license fees and deposit the same in the General Fund of Pulaski County, to be disbursed as per the County's fiscal year, as follows:

- (a) All expenses, including salaries, incurred in the operation of the Occupational Tax Administrator's Office; the 911 Emergency Program; the Somerset-Pulaski County Ambulance Service.
- (b) After the aforementioned disbursements have been made, the remaining funds shall be disbursed as follows:
 - 30% Industrial Development
 - 24% Road Development
 - 26% Among the Five Incorporated Cities based on population
 - 20% To the General Fund, to replace funds lost from Revenue Sharing, Not to Exceed \$500,000.00 each fiscal year. Any excess monies over \$500,000.00 shall be applied to the County's Road Fund.
- (c) Any interest earned on Occupational Tax monies being held on deposit by the County shall be divided in the same manner as Item B, above.
- (d) The Administrator shall have the power and it shall be his duty to make and publish such rules and regulations as may be necessary to administer this Ordinance and to provide such printed forms as may be required for reporting, paying and receipting for all such license fees and for all other requirements in the proper and efficient administration of this order.
- (e) The Administration of the Occupational Tax Administrator's office shall be based upon a calendar year.

All other sections of said Ordinance KOC 220.9 shall remain in full force and effect and said ordinance is adopted and incorporated herein by reference the same as if fully copied herein at length.

This Amended Ordinance shall be in full force and effect from and after its adoption.

This Amended Ordinance shall be published in full in the Commonwealth Journal, Somerset, Kentucky.

Introduced for the first reading on Motion made by Mag. J.P. Wiles and seconded by Mag. Clifford Jasper and passed by majority of vote of the Pulaski County Fiscal Court in duly session assembled on the 17 day of August, 1988.

Donnell Bisher
PULASKI COUNTY JUDGE EXECUTIVE

ATTEST:

Willard Hausford
PULASKI COUNTY COURT CLERK

Introduced for the second reading on Motion made by Mag. J.P. Wiles, and seconded by Mag. Clifford Jasper and passed by majority of vote of the Pulaski County Fiscal Court in duly session assembled on the ~~25~~ 31 day of August, 1988.

Donnell Bisher
PULASKI COUNTY JUDGE EXECUTIVE

ATTEST:

Willard Hausford
PULASKI COUNTY COURT CLERK

Introduced for the first reading on Motion made by
Mag Jasper and seconded by
Mag Hargis and passed by majority of vote of
the Pulaski County Fiscal Court in duly session assembled on the
10 day of May, 1989. And finally adopted, after due
advertisement on Motion made by Mag Jasper Sec by by Mag Wiles
and passed by majority vote of the Pulaski County Fiscal Court in duly
session assembled on 24 day of May 1989.
James B. Bish
PULASKI COUNTY JUDGE EXECUTIVE

ATTEST:

Willard Hamford
PULASKI COUNTY COURT CLERK

PULASKI COUNTY FISCAL COURT
ORDINANCE NO: 220.14

AN ORDINANCE AMENDING SECTION III OF THE OCCUPATIONAL TAX ORDINANCE NO: KOC 220.9 AND 220.13, EXEMPTING PERSONS OF THE AGE OF SIXTY-FIVE (65) AND OLDER FROM PAYMENT OF THE OCCUPATIONAL LICENSE FEE AS TO THE FIRST \$2,000.00 OF SALARIES, WAGES, COMMISSIONS, AND THE FIRST \$2,000.00 OF NET PROFITS OF ANY BUSINESS, PROFESSION, OR OCCUPATION, CONDUCTED IN PULASKI COUNTY.

BE IT ORDAINED BY THE FISCAL COURT OF THE COUNTY OF PULASKI, COMMONWEALTH OF KENTUCKY, AS FOLLOWS:

That **Section III (b)**, relating to License Fees Required is amended as follows:

SECTION III

LICENSE FEES REQUIRED:

- (b) All persons engaged in any trade, occupation, or profession, within Pulaski County, for themselves, for profit or gain, shall pay a license fee measured by and equal to one per cent (1%) of the net profit realized from such activity, except those as exempted hereinafter.

Further subject to this ordinance is income derived from the hire, rental or leasing of personal property, and all wages, salaries, commissions or other income earned or received by persons, firms, partnerships, corporations or any other entity engaged in the business of renting real estate. A person, firm, partnership, corporation or other entity shall be deemed to be engaged in the business of renting or leasing real estate if said person, firm, partnership, corporation or other entity owns any interest in:

- (1) real estate in Pulaski County used for commercial or industrial purposes, or
- (2) more than two (2) residential rental or leasable units in Pulaski County.

"Rental Unit" shall mean any room or rooms connected together or other structure or portion thereof constituting a separate, independent establishment or premises for rent, lease or sublease to the occupant thereof.

THERE IS EXEMPTED FROM THE ABOVE:

Those persons qualifying under KRS 68.197;

Those persons engaged in farming who leases tobacco of less than one thousand pounds.

All natural persons of the age of sixty-five (65) and older shall be exempt from the provisions of the occupational license fee as to the first Two Thousand (\$2,000.00) Dollars of salaries, wages, commissions or other compensation earned by such persons in Pulaski County for work done or services performed or rendered in Pulaski County, and exempt as to the first Two Thousand (\$2,000.00) Dollars of net profits of any business, profession or occupation conducted in Pulaski County. It shall be the duty of employers to withhold on all wages. The Occupational Tax Office will review an employee's withholding records and W-2's and then issue a refund for the amount of the exclusion.

Partnerships and Corporations are not allowed the deduction, however, partners sixty-five (65) and over are allowed the exclusion in regard to their share of profits and losses.

THESE EXCLUSIONS DO NOT ALLEVIATE A TAX PAYOR'S RESPONSIBILITY TO FILE A REQUIRED RETURN.

All other sections of said Ordinance KOC 220.9 and 220.13 shall remain in full force and effect and said ordinance is adopted and incorporated herein by reference the same as if fully copied herein at length.

This Amended Ordinance shall be in full force and effect from and after its adoption.

This Amended Ordinance shall be published in full in the Commonwealth Journal, Somerset, Kentucky.

RECEIVED

MAY 25 1994

Revised: November, 1993

Ordinance # 320.15

STATE-LOCAL FINANCE OFFICE Amendment # 1

AN ORDINANCE relating to the Annual Budget and Amendment thereof:
 WHEREAS the County of Pulaski has received unbudgeted revenues from Borrowed Money, Interest, Occupational Tax,
 BE IT ORDAINED BY THE FISCAL COURT OF Pulaski COUNTY THAT:
 SECTION ONE: The annual budget for Fiscal Year 93-94 is amended to:
 A. Increase/Decrease the receipts of the General fund(s) by \$ 1,918,377.00 to include unbudgeted revenues from:

Account Code	Description	Amount
<u>01-4911</u>	<u>Borrowed Money</u>	By <u>1759780.00</u>
<u>01-4801</u>	<u>Interest Earned</u>	By <u>28597.00</u>
<u>01-41344</u>	<u>Occupational Tax</u>	By <u>130000.00</u>

B. Increase/Decrease expenditure accounts:

Account Code	Description	Amount
<u>01-7500-603</u>	<u>Borrowed Money</u>	By <u>1759780.00</u>
<u>01-7500-607</u>	<u>Interest On Money Borrowed</u>	<u>24197.00</u>
<u>01-9200-999</u>	<u>Reserve for Transfer</u>	By <u>134400.00</u>

SECTION TWO: The amount(s) added to the revenue and expenditure accounts in Section One is (are) for governmental purposes.
 Approved by the Pulaski County Fiscal Court the 10th day of May, 1994.

(Signed) Louis B. Floyd
 County Judge/Executive

Approved as to form and classification this 26 day of May, 1994.
 (Signed) Ronnie Ferguson
 State Local Finance Officer

This amendment to the budget ordinance was adopted by Pulaski County Fiscal Court on the 20th day of May, 1994.
 (Signed) Louis B. Floyd
 County Judge/Executive

I have reviewed this document and the process by which it was adopted and certify that it meets all applicable Kentucky Revised Statutes, Regulations, and other laws of the Commonwealth of Kentucky.

Certified by: [Signature] (Date) May 24, 1994
 County Attorney

Attest: [Signature]
 Fiscal Court Clerk

MAY 18

Revised: November, 1993

Ordinance # 220.16

Amendment # 2

AN ORDINANCE relating to the Annual Budget and Amendment thereof:

WHEREAS the County of Pulaski has received unbudgeted revenues from Borrowed Money, Occp. Tax Revenue, Surplus Money

BE IT ORDAINED BY THE FISCAL COURT OF Pulaski COUNTY THAT:

SECTION ONE: The annual budget for Fiscal Year 93-94 is amended to:

A. Increase/Decrease the receipts of the Road fund(s) by \$ 864,087.00 to include unbudgeted revenues from:

Account Code	Description	Amount
<u>02-4911</u>	<u>Borrowed Money</u>	<u>645640.00</u>
<u>02-4801</u>	<u>Interest on Borrowed Money</u>	<u>10492.00</u>
<u>02-4134</u>	<u>Occupational Tax</u>	<u>144055.00</u>
<u>02-4901</u>	<u>Cash Balance July</u>	<u>63900.00</u>

B. Increase/Decrease expenditure accounts:

Account Code	Description	Amount
<u>02-7500-603</u>	<u>Borrowed Money</u>	<u>645640.00</u>
<u>02-7500-607</u>	<u>Interest on Borrowed Money</u>	<u>8878.00</u>
<u>02-9200-999</u>	<u>Reserve for Transfer</u>	<u>209569.00</u>

SECTION TWO: The amount(s) added to the revenue and expenditure accounts in Section One is (are) for governmental purposes.

Approved by the Pulaski County Fiscal Court the 10th day of May, 19 94.

(Signed) Russ B. Stupp
County Judge/Executive

Approved as to form and classification this 16th day of May, 1994.

(Signed) R. S. Adams
State Local Finance Officer

This amendment to the budget ordinance was adopted by Pulaski County Fiscal Court on the 24th day of May, 19 94.

(Signed) Russ B. Stupp
County Judge/Executive

I have reviewed this document and the process by which it was adopted and certify that it meets all applicable Kentucky Revised Statutes, Regulations, and other laws of the Commonwealth of Kentucky.

Certified by: J. D. Dulish (Date) 5-16-94
County Attorney

Attest: William Stupp
Fiscal Court Clerk

RECEIVED

MAY 11 1994

Return one copy to the State Local Finance Officer within fifteen (15) days after adoption

STATE-LOCAL FINANCE OFFICE

Ordinance # 220.17

Amendment# 3

AN ORDINANCE relating to the Annual Budget and Amendment thereof:

WHEREAS the County of Pulaski has received unbudgeted revenues from transfer from General Fund, BE IT ORDAINED BY THE FISCAL COURT OF Pulaski COUNTY THAT:

SECTION ONE: The annual budget for Fiscal Year 93-94 is amended to:

A. Increase/Decrease the receipts of the Road fund(s) by \$ 175,000.00 to include unbudgeted revenues from:

Account Code	Description	Amount
<u>02-4910</u>	<u>Interfund Transfer</u>	By <u>175,000.00</u>
<u>01-4101</u>	<u>Real Estate Taxes</u>	By <u>55,000.00</u>
<u>01-4910</u>	<u>Interfund Transfer</u>	By <u><175,000.00></u>
		By _____

B. Increase/Decrease expenditure accounts:

Account Code	Description	Amount
<u>02-9200-999</u>	<u>Reserve for transfer</u>	By <u>175,000.00</u>
<u>01-9200-999</u>	<u>Reserve for transfer</u>	By <u><120,000.00></u>
		By _____
		By _____

SECTION TWO: The amount(s) added to the revenue and expenditure accounts in Section One is (are) for governmental purposes.

Approved by the Pulaski County Fiscal Court the 24th day of May, 19 94.

(Signed) Quinn G. Dwyer
County Judge/Executive

Approved as to form and classification this 27 day of MAY, 19 94

(Signed) Thompson J. Canty
State Local Finance Officer

This amendment to the budget ordinance was adopted by Pulaski County Fiscal Court on the 14th day of June, 19 94.

(Signed) Quinn G. Dwyer
County Judge/Executive

I have reviewed this document and the process by which it was adopted and certify that it meets all applicable Kentucky Revised Statutes, Regulations, and other laws of the Commonwealth of Kentucky.

Certified by: T. J. O'Connell (Date) 6-14-94
County Attorney

Attest: William D. [Signature]
Fiscal Court Clerk

RECEIVED

Return one copy to the State Local Finance Officer within fifteen (15) days after adoption

STATE LOCAL FINANCE OFFICE

220.18

Local Finance Form 1001

Budget of PULASKI County
Fiscal Year Ending June 30, 1995

SUMMARY ANALYSIS OF APPROPRIATIONS

Category	Purpose	Budget Appropriation
GENERAL FUND		
5000	General Government	1,212,303.00
5100	Protection to Persons & Property	1,034,045.00
5200	General Health & Sanitation	104,789.00
5300	Social Services	
5400	Recreation & Culture	62,082.00
7000	Debt Service	2,655,820.00
9000	Administration	1,491,786.00
	Other (Define)	
	Other (Define)	
	Totals General Fund	6,560,825.00
ROAD FUND		
6000	Transportation Facilities & Services	
6100	Roads	2,104,882.00
6400	Other Transportation Facilities & Services	
7000	Debt Service	407,285.00
8000	Other (Define) CAPITAL OUTLAY	120,000.00
9000	Other (Define) ADMINISTRATION	17,938.00
	Totals Road Fund	2,650,105.00
JAIL FUND		
5100	Protection to Persons & Property	825,626.00
7000	Debt Service	192,740.00
9000	Administration	7,550.00
	Totals Jail Fund	1,025,916.00