

TITLE XI: BUSINESS REGULATIONS

Chapter

- 110. OCCUPATIONAL LICENSE TAXES**
- 111. PEDDLERS, ITINERANT MERCHANTS, AND SOLICITORS**
- 112. PAWNBROKERS**
- 113. FIRE AND CASUALTY INSURANCE COMPANIES**
- 114. AMUSEMENTS**
- 115. UNLOADING LICENSE FEE**
- 116. CABLE TELEVISION**

2008 S-7

CHAPTER 110: OCCUPATIONAL LICENSE TAXES

Section

- 110.01 Definitions
- 110.02 Business license tax
- 110.03 Payroll tax
- 110.04 Information to remain confidential
- 110.05 Use of business license tax and payroll tax

- 110.99 Penalty

§ 110.01 DEFINITIONS.

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

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. **BUSINESS ENTITY** shall not include funds, foundations, corporations, or associations organized and operated for the exclusive and sole purpose of religious or charitable purposes.

CITY. The City of Eddyville, 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 Section 401(a), 401(k), 402(e), 403(a), 403(b), 408, 414(h), or 458 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.

EMPLOYEE. Any person who renders services to another person or 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 or instrumentality of any one or more of the above. A person classified as an independent contractor under the Internal Revenue Code shall not be considered an **EMPLOYEE**.

Eddyville - Business Regulations

EMPLOYER. The person or entity for which an individual performs or performed any service, or whatever nature, as the employee of such person or entity.

GROSS RECEIPTS. All revenues or proceeds derived from the sale, lease, or rental of goods, services, or property by a business entity reduced by the following:

- (1) Sales and excise taxes paid; and
- (2) Returns and allowances.

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

TAXABLE GROSS RECEIPTS.

(1) In case of a business entity having payroll or sales revenue both within and without the city means gross receipts as defined in this section, as apportioned under § 110.02.

(2) In case of a business entity having payroll or sales revenue only in the city means gross receipts as defined in this section.

TAXABLE YEAR. The calendar year upon the basis of which gross receipts are computed. (Ord. 05-05-2008C, passed 6-2-08)

§ 110.02 BUSINESS LICENSE TAX.

(A) Business license required. Every business entity engaged in any business in the city shall apply for and obtain a business license from the city before the commencement of business. Licensees are required to notify the city of any changes in address or any other changes that render the information supplied to the city in the license application inaccurate.

(B) Business license tax required.

(1) The business license tax shall be measured by 1.25% of the gross receipts from business conducted in the city by a business entity or may be based on the following chart:

GROSS RECEIPTS	BUSINESS LICENSE TAX
\$0.00 to \$49,999.99	\$50.00
\$50,000.00 to \$99,999.99	\$100.00
\$100,000.00 to \$149,999.99	\$150.00
\$150,000.00 to \$199,999.99	\$200.00
\$200,000.00 to \$249,999.99	\$250.00
\$250,000.00 and above	\$300.00

(2) The minimum business license tax shall be \$50. The maximum business license tax shall be \$300.

2008 S-7

(C) Apportionment.

(1) (a) This division applies only to business entities doing business both inside and outside the city.

(b) Because the business license tax is due only for business conducted inside the city limits, this division provides the formulas to calculate what fraction of a business entity's gross receipts is subject to the business license tax.

(c) Forms are available at City Hall to assist with these calculations.

(2) Gross receipts shall be apportioned as follows:

(a) For business entities with both payroll and sales revenue in more than one tax district, by multiplying the gross receipts by a fraction, the numerator of which is the payroll factor, described in division (C)(3) immediately below, plus the sales factor, described in division (C)(4) immediately below, and the denominator of which is two; and

(b) For business entities with sales revenue in more than one tax district, by multiplying the gross receipts by the sales factor as set forth in division (C)(4) below.

(3) Payroll factor. The payroll factor is a fraction, the numerator of which is the total amount paid or payable in the city during the taxable year 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 taxable year. Compensation is paid or payable in the city based on the time the individual's service is performed within the city.

(4) Sales factor. The sales factor is a fraction, the numerator of which is the total sales revenue of the business entity in the tax district during the taxable year, and the denominator of which is the total sales revenue of the business entity everywhere during the taxable year.

(D) Returns required.

(1) Every business entity shall submit a business license tax return for the preceding taxable year by April 15 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.

(2) Every business entity shall submit a copy of its federal income tax return at the time of filing its 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 all statements and schedules in support thereof. The city may also require copies of reports of adjustments made by the federal government.

(3) Every business entity shall, no later than 60 days following the enactment of this section, provide to the city a list of all vendors with whom it conducts business within the city. Thereafter, every business entity shall furnish with its business license tax return an updated list of all vendors with whom it conducts business within the city.

(Ord. 05-05-2008C, passed 6-2-08) Penalty, see § 110.99

2008 S-7

§ 110.03 PAYROLL TAX.

(A) Payroll tax required. The payroll tax shall be measured by 1.5% of all wages and compensation paid or payable in the city for work done or services performed or rendered in the city by an employee.

(B) Employer to withhold. Every employer making payments of compensation to an employee shall deduct and withhold upon the payment of the compensation the payroll tax required by this chapter. Amounts withheld shall be paid to the city in accordance with division (E)(3) immediately below. If the employee's employer does not withhold the payroll tax required pursuant to this chapter, the employee shall pay over to the city in accordance with division (E)(3) immediately below the payroll tax due.

(C) Returns required. Every employer required to deduct and withhold payroll tax pursuant to this chapter shall submit a payroll tax return on a quarterly basis.

(D) Liability of employer for failure to withhold or pay payroll tax.

(1) Every employer who fails to withhold or pay to the city any sums of payroll tax required by this chapter to be withheld and paid shall be personally and individually liable to the city for any sum withheld or required to be withheld.

(2) 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 chapter. If the employer withholds but fails to pay to the city the amounts withheld, 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) Reporting requirements.

(1) Every employer required to deduct and withhold payroll tax pursuant to this chapter shall annually, on or before February 28 of each year, submit a detailed employee listing indicating the amount of compensation paid to each employee.

(2) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of payroll tax deducted by the employer from the employee's compensation and paid to the city for the preceding calendar year.

(Ord. 05-05-2008C, passed 6-2-08) Penalty, see § 110.99

§ 110.04 INFORMATION TO REMAIN CONFIDENTIAL.

No present or former employee of the city 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 city, 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

2008 S-7

preclude any employee of the city from testifying in any court, or from introducing as evidence returns or reports filed with the city, in an action for violation of a city tax law or in any action challenging a city tax law.

(Ord. 05-05-2008C, passed 6-2-08) Penalty, see § 110.99

§ 110.05 USE OF BUSINESS LICENSE TAX AND PAYROLL TAX.

All money derived from the occupational license, designated business license taxes and payroll taxes herein, shall be paid to the city and placed to the credit of the city's general revenue fund.

(Ord. 05-05-2008C, passed 6-2-08)

§ 110.99 PENALTY.

(A) Any business entity that fails to file a business license tax return or pay the required business license tax by April 15 shall be subject to a penalty equal to 5% of the business license tax due. The total penalty levied pursuant to this division (A) shall not be less than \$25.

(B) Every employer who fails to file a payroll tax return or pay the payroll tax on or before the quarterly due dates shall be subject to a penalty in an amount equal to 5% of the payroll tax due for each delinquent quarterly period. The total penalty levied pursuant to this division (B) shall not be less than \$25. If an employer does not withhold payroll tax due pursuant to this chapter, and the employee is therefore responsible for payment of the payroll tax, the employee shall be subject to the penalty described herein.

(C) In addition to the penalties prescribed in this section, and amount equal to 12% per annum simple interest shall accrue on any delinquent business license tax or payroll tax. A fraction of a month is counted as an entire month.

(D) The city shall be entitled to recover all costs and reasonable attorney's fees incurred by the city in enforcing any provision of this chapter.

(E) Any person who violates the provisions of § 110.04 by intentionally inspecting confidential taxpayer information without authorization shall be fined not more than \$500 or imprisoned for not longer than six months, or both. If such violator is a city employee, such employment with the city shall be immediately terminated.

(F) Any person who violates the provisions of § 110.04 by divulging confidential taxpayer information shall be fined not more than \$1,000 or imprisoned for not longer than one year, or both. If such violator is a city employee, such employment with the city shall be immediately terminated.

(Ord. 05-05-2008C, passed 6-2-08)

2008 S-7

CHAPTER 111: PEDDLERS, ITINERANT MERCHANTS, AND SOLICITORS

Section

- 111.01 Definitions
- 111.02 License requirement
- 111.03 Application procedure
- 111.04 Standards for issuance
- 111.05 Revocation procedure
- 111.06 Standards for revocation
- 111.07 Appeal procedure
- 111.08 Exhibition of identification
- 111.09 Sale of books and magazines
- 111.10 Entry upon premises unlawful
- 111.11 Hours of operation
- 111.12 Costs of enforcement

- 111.99 Penalty

§ 111.01 DEFINITIONS.

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

BUSINESS. The business carried on by any person who is an itinerant merchant, peddler, or solicitor as defined in this section.

GOODS. Merchandise of any description whatsoever, and includes, but is not restricted to, wares and foodstuffs.

ITINERANT MERCHANT. Any person, whether as owner, agent, or consignee, who engages in a temporary business of selling goods within the city and who, in the furtherance of such business, uses any building, structure, vehicle, or any place within the city. This term shall not include any local charitable organizations or students of local schools.

PEDDLER.

(1) Any person who travels from place to place by any means carrying goods for sale, or making sales, or making deliveries; or

(2) Any person who, without traveling from place to place, sells or offers goods for sale from any public place within the city.

A person who is a peddler is not an itinerant merchant. This term shall not include any local charitable organizations or students of local schools.

SOLICITOR. Any person who travels by any means from place to place, taking or attempting to take orders for sale of goods to be delivered in the future or for services to be performed in the future. A person who is a **SOLICITOR** is not a peddler. This term shall not include any local charitable organizations or students of local schools.

(Am. Ord. 05-05-2008A, passed 6-2-08)

§ 111.02 LICENSE REQUIREMENT.

(A) Any person who is an itinerant merchant, peddler, or solicitor shall obtain a license before engaging in such activity within the city.

(B) The fee for the license required by this chapter shall be as set from time to time by the legislative body.

(C) No license issued under this chapter shall be transferable.

(D) All licenses issued under this chapter shall expire 90 days after the date of issuance thereof.

Penalty, see § 111.99

§ 111.03 APPLICATION PROCEDURE.

(A) All applicants for licenses required by this chapter shall file an application with the City Clerk/Treasurer. This application shall be signed by the applicant if an individual, or by all partners if a partnership, or by the president if a corporation. The applicant may be requested to provide information concerning the following items:

(1) The name and address of the applicant;

(2) (a) The name of the individual having management authority or supervision of the applicant's business during the time that it is proposed to be carried on in the city;

(b) The local address of such individual;

(c) The permanent address of such individual;

(d) The capacity in which such individual will act;

(3) The name and address of the person, if any, for whose purpose the business will be carried on, and, if a corporation, the state of incorporation;

(4) The time period or periods during which it is proposed to carry on applicant's business;

(5) (a) The nature, character, and quality of the goods or services to be offered for sale or delivered;

(b) If goods, their invoice value and whether they are to be sold by sample as well as from stock;

2008 S-7

(c) If goods, where and by whom such goods are manufactured or grown, and where such goods are at the time of application;

(6) The nature of the advertising proposed to be done for the business;

(7) Whether or not the applicant, or the individual identified in division (A)(2)(a) above, or the person identified in division (A)(3) has been convicted of any crime or misdemeanor and, if so, the nature of each offense and the penalty assessed for each offense.

(B) Applicants for peddler or solicitor licenses may be required to provide further information concerning the following items, in addition to that requested under division (A) above:

(1) A description of the applicant;

(2) A description of any vehicle proposed to be used in the business, including its registration number, if any.

(C) All applicants for licenses required by this chapter shall attach to their application the following:

(1) If required by the city, copies of all printed advertising proposed to be used in connection with the applicant's business;

(2) If required by the city, credentials from the person, if any, for which the applicant proposes to do business, authorizing the applicant to act as such representative.

(D) Applicants who propose to handle foodstuffs shall also attach to their application, in addition to any attachments required under division (C), a statement from a licensed physician, dated not more than ten days prior to the date of application, certifying the applicant to be free of contagious or communicable disease.

Penalty, see § 111.99

§ 111.04 STANDARDS FOR ISSUANCE.

(A) Upon receipt of an application, an investigation of the applicant's business reputation and moral character shall be made.

(B) The application shall be approved unless such investigation discloses tangible evidence that the conduct of the applicant's business would pose a substantial threat to the public health, safety, morals, or general welfare. In particular, tangible evidence that the applicant:

(1) Has been convicted of a crime of moral turpitude; or

(2) Has made willful misstatements in the application; or

(3) Has committed prior violations of ordinances pertaining to itinerant merchants, peddlers, solicitors, and the like; or

(4) Has committed prior fraudulent acts; or

2008 S-7

- (5) Has a record of continual breaches of solicited contracts; or
- (6) Has an unsatisfactory moral character

will constitute valid reasons for disapproval of an application.

§ 111.05 REVOCATION PROCEDURE.

Any license or permit granted under this chapter may be revoked by the City Clerk/Treasurer after notice and hearing, pursuant to the standards in § 111.06. Notice of hearing for revocation shall be given in writing, setting forth specifically the grounds of the complaint and the time and place of the hearing. Such notice shall be mailed to the licensee at his last known address, at least ten days prior to the date set for the hearing.

§ 111.06 STANDARDS FOR REVOCATION.

A license granted under this chapter may be revoked for any of the following reasons:

- (A) Any fraud or misrepresentation contained in the license application; or
- (B) Any fraud, misrepresentation, or false statement made in connection with the business being conducted under the license; or
- (C) Any violation of this chapter; or
- (D) Conviction of the licensee of any felony, or conviction of the licensee of any misdemeanor involving moral turpitude; or
- (E) Conducting the business licensed in an unlawful manner or in such a way as to constitute a menace to the health, safety, morals, or general welfare of the public.

§ 111.07 APPEAL PROCEDURE.

(A) Any person aggrieved by a decision under §§ 111.04 or 111.06 shall have the right to appeal to the legislative body. The appeal shall be taken by filing with the legislative body, within 14 days after notice of the decision has been mailed to such person's last known address, a written statement setting forth the grounds for appeal. The legislative body shall set the time and place for a hearing, and notice for such hearing shall be given to such person in the same manner as provided in § 111.05.

- (B) The order of the legislative body after the hearing shall be final.

§ 111.08 EXHIBITION OF IDENTIFICATION.

(A) Any license issued to an itinerant merchant under this chapter shall be posted conspicuously in or at the place named therein. In the event more than one place within the city shall be used to conduct the business licensed, separate licenses shall be issued for each place.

2008 S-7

(B) The City Clerk/Treasurer shall issue a license to each peddler or solicitor licensed under this chapter. The license shall contain the words "Licensed Peddler" or "Licensed Solicitor," the expiration date of the license, and the number of the license. The license shall be kept with the licensee during such time as he is engaged in the business licensed.

Penalty, see § 111.99

§ 111.09 SALE OF BOOKS AND MAGAZINES.

(A) No person, firm or company shall solicit or offer for sale any books or magazines within the corporate limits of the city without first registering the name and address of the company represented and all persons to be employed as salespersons of the company with the clerk of the city 10 days prior to the commencing of any sales.

(B) This section does not apply to local businesses, local charitable organizations, or students of local schools.

(C) Any person, firm or company violating this section shall, upon conviction, be fined not less than \$1 nor more than \$19 per violation and each violation constitutes a separate offense. (Ord. 4, passed 4-6-64)

§ 111.10 ENTRY UPON PREMISES UNLAWFUL.

It shall be unlawful for any person, whether licensed or unlicensed, while conducting the business of a peddler, itinerant merchant, or solicitor, to enter upon any residential premises in the city where the owner, occupant, or person legally in charge of the premises has:

(A) Posted, at the entry to the premises, or at the entry to the principal building on the premises, a sign bearing the words "No Peddlers," "No Solicitors," or words of similar import; or

(B) Filed a "No Solicitation Registration Form" with the city on a form furnished by the city for that purpose. The city will maintain a "No Solicitation" list of those persons who wish to restrict solicitation on their property by peddlers, itinerant merchants, and solicitors. The "No Solicitation" list shall be a public document, and a copy of the list shall be provided to each recipient of a license issued pursuant to this chapter. Any person who wishes to restrict solicitation on their property by peddlers, itinerant merchants, and solicitors shall annually, on or before January 15, file a "No Solicitation Registration Form" with the city on a form furnished by the city for that purpose. Any person who does not file a "No Solicitation Registration Form" with the city by January 15 shall be deleted from the "No Solicitation" list.

(Ord. 05-05-2008A, passed 6-2-08) Penalty, see § 111.99

§ 111.11 HOURS OF OPERATION.

No person, while conducting the activities of a peddler, itinerant merchant, or solicitor, whether licensed or unlicensed, shall enter upon any private property, knock on doors, or otherwise disturb persons in their residences between the hours of 9:00 p.m. and 9:00 a.m.

(Ord. 05-05-2008A, passed 6-2-08) Penalty, see § 111.99

2008 S-7

§ 111.12 COSTS OF ENFORCEMENT.

Any person or business that violates this chapter shall be liable for all costs, including but not limited to court costs and reasonable attorney's fees, incurred by the collecting agency or municipality in enforcing this chapter.
(Ord. 05-05-2008A, passed 6-2-08)

§ 111.99 PENALTY.

Whoever violates any provision of this chapter shall be guilty of a misdemeanor and shall be fined not more than \$500. Each day's violation shall constitute a separate offense.

2008 S-7

CHAPTER 112: PAWNBROKERS

Section

- 112.01 Definitions
- 112.02 Bond
- 112.03 Register to be kept; daily reports
- 112.04 Receipt to be given for each article; sale of article
- 112.05 Maximum interest, resale price
- 112.06 Receipt to be given for payment of loan
- 112.07 Prohibited activities
- 112.08 Enforcement

- 112.99 Penalty

§ 112.01 DEFINITIONS.

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

PAWNBROKER. Any person who loans money on deposit of personal property; deals in the purchase of personal property on condition of selling the property back again at a stipulated price; makes a public display at his place of business of the sign generally used by pawnbrokers to denote their business; or who publicly exhibits a sign advertising money to loan on personal property or deposit.
(KRS 226.010)

§ 112.02 BOND.

Every person to whom a city license is granted to carry on the business of a pawnbroker shall annually enter into bond to the city, with good and sufficient surety to be approved by City Council, in the penal sum of \$1000. This bond shall be conditioned that he will observe the provisions of this chapter and all ordinances and laws in force in the city not inconsistent with this chapter.
(KRS 226.020)

§ 112.03 REGISTER TO BE KEPT; DAILY REPORTS.

(A) Every pawnbroker shall keep a register of all loans and purchases of all articles effected or made by him. The register shall show the dates of all loans or purchases, and the names of all persons who have left any property on deposit as collateral security or as a delivery or sale. Opposite the names and dates shall be written in plain hand a full description of all property purchased or received on deposit as collateral security, the time when the loan falls due, the amount

2008 S-7

of purchase money, the amount loaned, and the interest charged. The register shall at all times be open to the inspection of any police officer of the city when in the discharge of his official duty. (KRS 226.040)

(B) Every pawnbroker shall, by 11:00 a.m. each day, make available to the Chief of Police a true and correct written report of all goods received by him, whether by pawn or purchase, during the 24 hours preceding each report. The report shall describe the goods as accurately as practicable. The Chief of Police shall furnish blanks for these reports. (KRS 226.070) Penalty, see § 112.99

§ 112.04 RECEIPT TO BE GIVEN FOR EACH ARTICLE; SALE OF ARTICLE.

(A) Every pawnbroker shall give a plain written or printed ticket for the loan to the person negotiating or selling, and a plain written or printed receipt of the articles that have been purchased or upon which money is loaned, having on each a copy of the entries required by § 112.03(A) to be kept in his register. He shall not make any charge for the ticket or receipt.

(B) A pawnbroker may sell any article pawned after the expiration of 60 days from the maturity of the loan. However, not less than ten days before making the sale, the pawnbroker shall give notice to the person by whom the article was pawned by mail addressed to the post office address of that person as shown on the pawnbroker's register, notifying such person that, unless he redeems the article within ten days from the date of mailing of the notice, the article will be sold. (KRS 226.050) Penalty, see § 112.99

§ 112.05 MAXIMUM INTEREST, RESALE PRICE.

Any pawnbroker as defined in § 112.01, may, in loaning money on deposit of personal property, charge, contract for, or receive interest at a rate not exceeding 2% per month on the unpaid principal balance of the loan, and may charge, contract for, and receive a reasonable fee, not to exceed one-fifth of the value of the loan per month, for investigating the title, storing and insuring the property, closing the loan, making daily reports to local law enforcement officers if required by § 112.03, and for other expenses, losses, and incidental costs associated with servicing such loans. Further, this fee, when made and collected, shall not be deemed as interest for any purpose of law. No pawnbroker shall directly or indirectly charge, receive, or contract for any interest or consideration greater than that allowed by this section. (KRS 226.080) Penalty, see § 112.99

§ 112.06 RECEIPT TO BE GIVEN FOR PAYMENT OF LOAN.

Every pawnbroker, upon receiving any payment of money from a borrower, shall give to that person a plain and complete receipt for such payment, specifying separately the amount applied to principal and the amount applied to interest. In a case where the pawnbroker has purchased personal property under an agreement to sell it back at a stipulated price, the pawnbroker shall, on receiving any payment of money from the person from whom the purchased, give that person a receipt stating the original purchase price, the stipulated resale price, and the amount received. (KRS 226.090) Penalty, see § 112.99

2008 S-7

§ 112.07 PROHIBITED ACTIVITIES.

No pawnbroker shall receive, by way of either pledge or pawn, any article whatever from a minor at any time nor from any person between 8:00 p.m. and 7:00 a.m.

(KRS 226.030) Penalty, see § 112.99

§ 112.08 ENFORCEMENT.

The Police Department shall enforce the provisions of this chapter unless otherwise provided by KRS 226.100. However, county police, for the purpose of locating stolen goods, may carry out the provisions of KRS 226.060 within the city.

(KRS 226.100)

§ 112.99 PENALTY.

(A) Any pawnbroker or pawnbroker's clerk who violates any of the provisions of this chapter for which no penalty is otherwise provided shall, upon conviction, be guilty of a misdemeanor and shall be fined not less than \$50 nor more than \$500, and his license may be forfeited to the city.

(KRS 226.990(1))

(B) Any pawnbroker who violates any of the provisions of § 112.03(B) shall be guilty of a misdemeanor and shall be fined not less than \$20 nor more than \$100. (KRS 226.990(3))

CHAPTER 113: FIRE AND CASUALTY INSURANCE COMPANIES

Section

- 113.01 Definition
- 113.02 Statement of direct premiums to be filed with Clerk/Treasurer
- 113.03 License tax
- 113.04 Penalty for noncompliance; delinquency
- 113.05 Disposition of funds

§ 113.01 DEFINITION.

For the purpose of this chapter, **PREMIUMS** shall include any assessment collected by any insurance company or any payment made to it as herein provided for insurance on property or risks and motor vehicles owned by the individuals residing within the corporate limits of the city, but **PREMIUM** shall not be construed to include any reinsurance premiums paid to or received by any insurance company, nor to include premiums received for insuring employers against liability for personal injuries to their employees, or death caused thereby, under the provisions of the Workers' Compensation Act. The word **INDIVIDUAL** shall include corporate, entities, partnership entities as well as individuals.

(Ord. 2-19-92-A, passed 2-20-92; Am. Ord. 3-24-97A, passed - -97)

§ 113.02 STATEMENT OF DIRECT PREMIUMS TO BE FILED WITH CLERK/TREASURER.

On or before 30th day, following the end of each calendar quarter, each fire and casualty and motor vehicle insurance company doing business in the city shall file in the office of the City Clerk a statement of the total amount of direct premiums received by it or its representative during the preceding calendar year for insurance on property, risks and motor vehicles owned and located within the corporate limits of the city, less, however, premiums returned to policy-holders and premiums on policies not taken and less dividends paid or credited to policy-holders.

(Ord. 2-19-92-A, passed 2-20-92; Am. Ord. 3-24-97A, passed - -97) Penalty, see § 10.99

§ 113.03 LICENSE TAX.

Subject insurance companies shall pay to the City Clerk on a quarterly basis a tax of a sum equal to 10% of the premiums received and associated with fire and casualty insurance, inland marine and all other risks and subject insurance companies shall pay to the City Clerk on a quarterly basis a tax of a sum equal to 5% of premiums received and associated with motor vehicles owned and located within the corporate limits of the city, less the deductions hereinabove set out; provided, however, that the minimum annual license tax so paid shall be the sum of \$5.

(Ord. 2-19-92-A, passed 2-20-92; Am. Ord. 3-24-97A, passed - -97)

§ 113.04 PENALTY FOR NONCOMPLIANCE; DELINQUENCY.

An interest penalty as established by KRS 131.010(6) is hereby imposed upon any company failing to file the report or pay the tax when due and is effective from the due date to date of payment.

(Ord. 2-19-92-A, passed 2-20-92; Am. Ord. 3-24-97A, passed - -97)

§ 113.05 DISPOSITION OF FUNDS.

All proceeds of the insurance premium tax levied by this chapter shall be paid to the city's Fire Fund and used to pay fire protection expenditures with the exception of the motor vehicle premium tax which shall be paid to the Street Fund for street maintenance, repair and improvement.

(Ord. 2-19-92-A, passed 2-20-92; Am. Ord. 3-24-97A, passed - -97)

CHAPTER 114: AMUSEMENTS

Section

- 114.01 Coin-operated amusement devices
- 114.02 Due date
- 114.03 Mandatory closing hour for places of public amusement

§ 114.01 COIN-OPERATED AMUSEMENT DEVICES.

(A) For the purposes of this section, a **COIN-OPERATED AMUSEMENT DEVICE** shall mean and include any lawful coin- or token-operated machine or device which contains no element of chance and which as a result of depositing a coin, token, or other object automatically by or through some mechanical operation affords music or amusement of some character with or without vending any merchandise, but in addition to any such merchandise. This definition shall not include any bona fide merchandise vending machine in which there is incorporated no amusement features. (KRS 137.010)

(B) It shall be unlawful for any person, firm, corporation, individual, or partnership to set up, exhibit, or operate any coin-operated amusement device without first obtaining from the City Clerk/Treasurer a license to do so and paying the fee therefor.

(C) The fee for such license shall be \$10 per year, payable annually, as set forth in KRS 137.410. Such license may be issued for any number of months less than one year in which case the fee shall be at the rate of \$1.20 per month, but no license shall be issued for a fractional part of that month.

§ 114.02 DUE DATE.

License fees for amusement devices shall be due and payable on July 1 of each year.

§ 114.03 MANDATORY CLOSING HOUR FOR PLACES OF PUBLIC AMUSEMENT.

(A) It shall be unlawful for any place of public entertainment or amusement in the city to remain open after 12:00 midnight.

(B) This section is made specifically applicable to poolrooms, bowling alleys, skating rinks and dance halls, but no place of public entertainment or amusement is excepted that is not excepted by KRS 231.010.

(Ord. passed - -54) Penalty, see § 10.99

CHAPTER 115: UNLOADING LICENSE FEE

Section

- 115.01 Imposition of license
- 115.02 Purpose
- 115.03 Fee; payment
- 115.04 Procurement of license
- 115.05 License transferrable
- 115.06 Other license fees required to be paid
- 115.07 Exemptions

§ 115.01 IMPOSITION OF LICENSE.

An unloading license is hereby imposed upon each business engaged in the unloading of goods, material, and/or merchandise from trucks or other commercial vehicles in the city.
(Ord. 5, passed 12-7-70)

§ 115.02 PURPOSE.

The purpose of this chapter shall be to regulate and control the unloading of goods, material, and/or merchandise within the city, and to provide additional revenue for the city auto and road fund.

(Ord. 5, passed 12-7-70)

§ 115.03 FEE; PAYMENT.

The cost of the unloading license shall be \$60 and shall be due on January 1 of each year. Those businesses not located in the city using city streets on a regular basis for the purpose of loading or unloading goods shall also be required to pay this fee. **REGULAR BASIS** shall be defined to mean 12 or more trips per year.

(Ord. 5, passed 12-7-70; Am. Ord. 6-2-97-A, passed 8-4-97) Penalty, see § 10.99

§ 115.04 PROCUREMENT OF LICENSE.

All licenses may be obtained by paying to the City Clerk/Treasurer the license fee, and upon the receipt of same, the City Clerk/Treasurer shall issue the license.

(Ord. 6-2-97-A, passed 8-4-97)

§ 115.05 LICENSE TRANSFERRABLE.

The licenses provided for in this chapter shall be transferrable to the new owner of a business on the same premises. The fees herein provided shall be prorated for each year and any business shall pay one one/twelfth of the annual license fee for the number of months in operation during the year.

(Ord. 6-2-97-A, passed 8-4-97)

§ 115.06 OTHER LICENSE FEES REQUIRED TO BE PAID.

The license fees prescribed in this chapter are not in lieu of, but are in addition to, the license fees required to be paid, under any other ordinance of the city.

(Ord. 6-2-97-A, passed 8-4-97)

§ 115.07 EXEMPTIONS.

Charitable and civic organization are exempt from the provisions of this chapter.

(Ord. 6-2-97-A, passed 8-4-97)

CHAPTER 116: CABLE TELEVISION

Section

116.01 City to regulate basic service tier rates and related equipment and charges

§ 116.01 CITY TO REGULATE BASIC SERVICE TIER RATES AND RELATED EQUIPMENT AND CHARGES.

(A) The city will follow the FCC rate regulations in its regulation of the basic service rates and charges of the company and any other cable television system operating in the city, notwithstanding any different or inconsistent provisions in the franchise;

(B) In connection with such regulation, the city will ensure a reasonable opportunity for consideration of the view of interested parties; and

(C) The Mayor, or his designee, is authorized to execute on behalf of the city and file with the FCC such certification forms or other instruments as are now or may hereafter be required by the FCC rate regulations in order to enable the city to regulate basic service rates and charges.
(Ord. 12-13-93-B, passed 1-3-94)

