

**COMMONWEALTH OF KENTUCKY  
MCCRACKEN COUNTY FISCAL COURT  
ORDINANCE NO. 2018-05**

**AN ORDINANCE AMENDING ORDINANCE  
NO. 2007-16 WHICH SET AND ESTABLISHED  
THE ADMINISTRATIVE PROCEDURES OF THE  
MCCRACKEN COUNTY OCCUPATIONAL LICENSE  
TAX BY SETTING THE SPECIFIC PARAMETERS  
REGARDING THE APPLICATION OF THE CITY  
OF PADUCAH OCCUPATIONAL LICENSE TAX CREDIT**

WHEREAS, pursuant to the authority granted by Kentucky Revised Statutes, Sections 68.178 to 68.202, and in order to comply with the requirements of Kentucky Revised Statutes, Sections 67.750 to 67.795, Ordinance 2007-16 was passed in order to enable the collection of an occupational license tax and set the parameters for the administration of the same; and

WHEREAS, pursuant to Kentucky Revised Statutes Sections 68.197(6)&(7) and 68.190, provision was made for a credit toward what is owed by a taxpayer to McCracken County as an occupational license tax fee in the amount equal to the amount paid by the taxpayer to the City of Paducah, Kentucky, for the same privilege and for the same time period; and

WHEREAS, due to confusion by taxpayers upon the details of the applicability and administration of this credit, McCracken County now desires to amend Ordinance No. 2007-16 in order to clarify the same and to provide an adequately detailed explanation of the specific parameters so that all taxpayers are properly informed of their responsibilities.

**NOW THEREFORE, BE IT ORDAINED BY THE FISCAL COURT OF MCCRACKEN COUNTY, COMMONWEALTH OF KENTUCKY, AS FOLLOWS:**

**Section 1. Amendment of Ordinance 2007-16, Section 1 - Definitions.**

The definitions section of Ordinance 2007-16 contained in Section 1 of the same shall be hereby amended by creating and inserting the following term and definition:

“City of Paducah Occupational License Tax Credit” means the credit allowable to a business or business entity within the territorial boundaries of the City of Paducah, to apply to the amount owed by the same to McCracken County pursuant to the provisions of this Ordinance in an amount equal to the amount actually paid by such business or business entity to the City of Paducah as an occupational licensing fee. The City of Paducah Occupational License Tax Credit, shall apply and be allowable only to the immediately preceding taxable year for which the business or business entity is presently required to submit a return in the current year. The City of Paducah Occupational License Credit is

expressly inapplicable to delinquent returns that pre-date the immediately preceding taxable year.

**Section 2. Amendment of Ordinance 2007-16, Section 3 – Occupational License Tax Payment Required.**

The applicability and implementation provisions of the occupational license tax set forth in Section 3 of Ordinance 2007-16 shall be amended as follows:

~~(3)~~(j) All businesses or business entities within the territorial boundaries of the City of Paducah, and paying a license fee to the City of Paducah shall be entitled to credit for such fees paid to the City of Paducah against the fees imposed ~~to~~ by McCracken County in an amount equal to the amount actually paid by the business or business entity to the City of Paducah during the immediately preceding taxable year for which the business of business entity is presently required to submit a return in the current year. The City of Paducah Occupational License Credit is expressly inapplicable to delinquent returns the pre-date the immediately preceding taxable year.

**Section 3. Severability.**

If any section, subsection, or clause of this Ordinance shall be deemed to be unconstitutional or otherwise invalid, the validity of the remaining sections, subsections, and clauses shall not be affected.

**Section 4. Compliance With Open Meetings Laws.**

The McCracken County Fiscal Court hereby finds and determines that all formal actions relative to the adoption of this Ordinance were taken in an open meeting of said legislative body and that all deliberations of the Fiscal court, if any, which resulted in formal action, were in meetings open to the public, in full compliance with applicable legal requirements.

**Section 5. Conflicts.**

All ordinances, resolutions, orders or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflict, hereby repealed and the provisions of this Ordinance shall prevail and be given effect.

**Section 6. Effective Date.**

This Ordinance shall be read on two separate days, published pursuant to KRS Chapter 242, and become effective on Aug. 13 2018.

MCCRACKEN COUNTY FISCAL COURT

BY: Bob Leeper  
Bob Leeper  
McCracken County Judge Executive

ATTEST:

Julie Griggs by: C. Dawson J.C.  
Julie Griggs  
McCracken County Clerk

Introduced and publically read on July 23, 2018.

Publically read and adopted on Aug. 13, 2018

Recorded by County Clerk on Aug. 13, 2018.

Published by *The Paducah Sun* on Aug. 17, 2018.

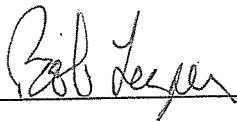
MCCRACKEN COUNTY FISCAL COURT  
O R D E R

RE: McCracken County Board of Appeals

WHEREAS, it appearing to the court that there is a vacancy on the McCracken County Board of Appeals and it is necessary for this Court to appoint a member to fill the position. It further appearing that David Conley is suitable and qualified to fill the position.

NOW, THEREFORE, IT IS ORDERED that David Conley be appointed as a member of the McCracken County Board of Appeals, to a term expiring August 30, 2020, or upon further orders of the Court.

This 13th of August 2018



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Bob Leeper  
McCracken County Judge Executive