

**OCCUPATIONAL LICENSE TAX ORDINANCE
CITY OF CRAB ORCHARD
ORDINANCE # 01-02-1**

The City Commission of the City of Crab Orchard, Kentucky does hereby ORDAIN as follows:

That there is hereby levied a license, privilege and occupational tax on each person, firm, or corporation engaged in business within the city limits of Crab Orchard, Kentucky classified and in the amount of \$35 per year or fraction there of.

That annual license fees or taxes to be paid to the City of Crab Orchard, Kentucky, for the purpose of general revenue hereinafter specified, be and they are hereby imposed upon and required of all persons, firms, and corporations who shall exercise the privileges or engage in the businesses, trades, occupations, and professions hereinafter designated, in said city, for and during each license year hereafter from July 1st to June 30th each, and each succeeding year thereafter, which are as follows to wit:

SECTION A

- (1) Accountants, Certified Public
- (2) Accountants, not certified
- (3) Adding machines, cash registers, typewriters, renting, selling, or repair
- (4) Advertising or soliciting advertisement
- (5) Advertising bill boards
- (6) Agents, representatives, or solicitors (door to door)
- (7) Architects and draftsmen
- (8) Auctioneers unless licensed as a Real Estate Dealer
- (9) Auction house or lot
- (10) Automobile garages, repairs, dealer and sales agency
- (11) Automobile body, building, repairing and painting
- (12) Automobile radiator, repair
- (13) Automobile supplies, wholesale
- (14) Automobile Financing Company or Agency
- (15) Automobile, buying and selling used cars
- (16) Automobile, General repair and/or storage
- (17) Automotive Car Wash
- (18) Awnings, sales or installation
- (19) Apartments and/or rental houses, mobile homes rentals

SECTION B

- (1) Banks, and other Financial Lending Institutions
- (2) Bakery
- (3) Bakery, agency each agent selling or delivering from truck retail
- (4) Barber shop
- (5) Beauty shop or parlor
- (6) Billiard or pool tables
- (7) Bowling alleys
- (8) Broadcasting Studio
- (9) Brick or stone mason
- (10) Broker, merchandise
- (11) Bondsman

(12) Blacksmith

(13) Bus Station

SECTION C

- (1) Carpet Cleaners
- (2) Cabinet Maker or furniture shop
- (3) Carnival or Circus
- (4) Carpenter
- (5) Civil Engineer
- (6) Chiropractor
- (7) Concrete blocks, concrete ready mix, manufacture and sale of
- (8) Contractor, person or firm engaged in the business of contracting for building, or other work
- (9) Creamer Depot
- (10) Credit, collecting or bookkeeping bureau

SECTION D

- (1) Dentistry
- (2) Dry-cleaning
- (3) Drugs, store for sale
- (4) Dairy products, sale of, retail or wholesale

SECTION E

- (1) Electrician
- (2) Engineers
- (3) Exhibitions, given on the streets or in any building in the city to which admission is charged
- (4) Exterminators, pest control
- (5) Excavating contractors

SECTION F

- (1) Farm service, equipment and supply store
- (2) Florist and/or Nursery, business
- (3) Fortune Teller, hypnotist, magnetic or divine healer, phrenologist faith cure, palmistry or similar occupation
- (4) Feed, flour and/or fertilizer
- (5) Frame shop

SECTION G

- (1) Garbage and Rubbish Removal
- (2) Gas, bottle, delivery or causing to be delivered
- (3) Gasoline, and Fuel oil filling station and oil

- (4) Gasoline, kerosene and lubricating oil, wholesale delivery in city
- (5) Gift, Novelty shop or antique
- (6) Greenhouses
- (7) Groceries, wholesale delivery by truck from warehouse maintained within City of Crab Orchard
- (8) Groceries, retail
- (9) Gun repair and sales

SECTION H

- (1) Hardware, dealer, retail sales
- (2) Health Spas or Gym
- (3) Hospitals
- (4) Hotel

SECTION I

- (1) Ice Cream Manufacturing and/or Selling, wholesale
- (2) Ice Cream, selling from push cart, trucks or other vehicles
- (3) Ice, manufacturing and/or selling, wholesale
- (4) Interior Decorator
- (5) Insurance business, general agency
- (6) Insurance agent
- (7) Insurance adjuster

SECTION J

- (1) Jewelry store,
- (2) Junk yard, dealer or other agency, scraping salvaging, buying or selling, of used cars and trucks, or other scrap metal, produce or materials
- (3) Janitorial

SECTION L

- (1) Lawn care services
- (2) Laundromat
- (3) Law practicing the profession of
- (4) Lumber yard, wholesale or retail
- (5) Loans, small, each company
- (6) Livestock Market

SECTION M

- (1) Mercantile business retail, every person, firm or corporation selling at retail, goods appliances, gas or electric, wares and merchandise,

- (2) Machine, slot or coin, including all vending machines soft drinks and cigarettes machines, phonographs, radios, pin ball machines, games or any other coin or slug operated machine, except for charity
- (3) Manufacturing or industry
- (4) Medicine, practicing the profession of
- (5) Milk processing plant, buying, selling milk products
- (6) Mobile home sales
- (7) Monument sales
- (8) Motion picture houses or theaters
- (9) Motel and/or tourist court
- (10) Music store, retail

SECTION N

- (1) Neon signs, installing and repairing
- (2) Newspapers, publishing and/or job printing
- (3) Nursery, Daycare center
- (4) Nursing home

SECTION O

- (1) Oculist or Optometrist, practicing the profession of
- (2) Office equipment and supplies business of

SECTION P

- (1) Parking lots or garage
- (2) Painters, paper hangers, floor sanders, working by hour or job
- (3) Paints, glass and wallpaper business of
- (4) Paving contractor
- (5) Peddlers of any kind of merchandise from car, truck, vacant lot or premises
- (6) Plasterers working by hour or job
- (7) Plumbing and heating and/or pipefitting
- (8) Photographer, local
- (9) Photographer, traveling
- (10) Pawnbroker

SECTION R

- (1) Radio and television repair shop, resident or non- resident
- (2) Real estate agency
- (3) Real agents
- (4) Restaurant

SECTION S

- (1) Solicitors, door to door, except for charity
- (2) Sporting goods
- (3) Shoe repair engaged in the business of
- (4) Skating rink
- (5) Slaughter house
- (6) Savings and loan
- (7) Small appliances and engine sales and repair
- (8) Sheet metal working by hour or job

SECTION T

- (1) Taxicab
- (2) Trucks or automobile used for business in the City
- (3) Tourist homes, boarding and/or rooming houses
- (4) Television broadcasting studio, soliciting advertising
- (5) Trading stamps, engaging in the sale and distribution to retail businesses

SECTION U

- (1) Utilities public utilities
- (2) Undertaking and funeral home, business of

SECTION V

- (1) Veterinary, practicing the profession of
- (2) Video rental

SECTION W

- (1) Warehouse and storage
- (2) Warehouse mini storage
- (3) Welders

The issuance and acceptance of each and all of the Licenses hereinabove provided for, and the use and enjoyment of the privileges thereby granted, shall be subject to the following provisions and conditions, to-wit:

1. The words "person, firms or corporations" used in this ordinance apply to individuals engaged and associated in the same occupation, profession and conducting their business in the same manner as if one person was the sole owner and manager.

2. Before exercising any of the privileges of engaging in any business, trade, occupation or profession in the City of Crab Orchard, Kentucky, during said license year, every person, firm or corporation, desiring to do so shall first procure the City License and pay the fee or tax thereon, as hereinabove provided.
3. No License shall be transferred or transferable
4. All Licenses must be permanently and conspicuously displayed in the original place of business for which they are granted.
5. It shall be the duty of the Chief of Police and/or Policemen to inspect and report to the Board of Commissioners on proper licenses issued and the proper display of same, and to swear out and have warrant issued for the arrest of violators of this ordinance.
6. No partial payment for any kind of license shall be allowed or accepted.
7. No license shall be issued for less than a full year, and in no event will license be issued and tax paid for a pro rate portion of the license year.
8. Any person, firm or corporation that sells more than one line in the same business shall pay full license fee on the main line and thirty-five (35%) percent on each additional line as set out in the above ordinance.
9. After passage and approval of this ordinance, any person, firm or corporation engaging in any business, profession or calling or doing of anything for which a license is required, without first procuring a license therefore, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined any sum not less than \$5.00 nor more than \$100.00 or imprisoned in the county jail not less one nor more than thirty days, or both so fined and imprisoned, for each violation, and each day such business, occupation, profession, trade, or calling is engaged in, or the doing of anything for which a license is required, without such license, shall constitute a separate offense, but no prosecution shall be a bar to a civil action for the recovery of the required license fee or fees.
10. For non-payment of the license within thirty days after penalty date, the Board of Commissioners may at its desecration instruct the Mayor to order such places of business to close.
11. All license fees or tax shall become due and payable on July 1st of each year beginning July 1st, 2001, and if not paid within one month thereafter said fees or tax shall bear interest from July 1st of each year at twelve (12%) percent per month and a penalty of ten percent on the principal sum is hereby levied by reason of non-payment.
12. If any section, paragraph, or part of this ordinance shall be held unconstitutional excessive or otherwise illegal or void, the remaining parts of this ordinance shall continue and remain in full force and effect notwithstanding such decision or ruling.
13. For the purpose of this ordinance each business shall have one proprietor and any additional proprietor shall be considered a full time employee.

14. For the purpose of this ordinance full time employee shall be any person working over 30 hours per week; any person working 0-30 hours per week shall be considered part-time and will be counted as ½.
15. This ordinance supercedes all prior ordinances governing license fees and taxes except to insurance companies, which are not affected, by this ordinance, and the revenue provided by the ordinance shall be a part of the general fund of the City.

First Reading: 2/1/01

Second Reading: 3/1/01

Phillip Shelton
Mayor, Phillip Shelton

Attest: *Cheri Kuhn*
City Clerk