

COMMONWEALTH OF KENTUCKY  
MCLEAN COUNTY FISCAL COURT

ORDINANCE MAKING CERTAIN TECHNICAL AMENDMENTS  
TO OCCUPATIONAL LICENSE TAX ORDINANCE NO. 20.220.7

Ordinance No. 21-220.7A

WHEREAS certain issues regarding interpretations of some aspects of the occupational license tax have arisen; and

WHEREAS in order to properly administer and apply said ordinance, said issues require correction;

NOW THEREFORE, be it ordained:

1. Section 220.03 (B) is amended to read as follows:

All owners, members, or partners of partnerships, LLC'S, LLP'S, or S-Corportations shall have the right to elect to pay the occupational license tax as a business entity or individually as a person. If all the owners, members or partners elect to report and pay the occupational license tax as a business entity, then only the partnership, LLC, LLP or S-Corporation shall report and pay the occupational license tax under this Ordinance. All guaranteed payments made by a partnership or LLC must be added to the partnership's or LLC'S net profit before calculating the occupational tax due. If all the owners, members or partners elect to pay the occupational license tax individually, then it shall be the duty of each and every owner, member or partner to report and pay as a person any occupational license tax due. If all owners, members or partners elect to pay the occupational license tax individually as a person rather than as a business entity, then the business entity must notify the Occupational Tax Administrator.


2. Section 220.06 (F) is repealed.

3. Section 220.99 (A)(1) is amended to read as follows:

(A) (1) A business entity subject to tax on net profits may be subject to a penalty equal to 5% of the tax due for each calendar month or fraction thereof if the business entity:

This Ordinance shall be effective upon final passage and publication.

Approved this the 25<sup>th</sup> day of February, 2021.

  
Curtis Dame, McLean County  
Judge Executive

Attest:

*Wendy M. Clark*  
Wendy Clark, Court Clerk

Passed by a vote of 5 to 0 on the first reading on February 15, 2021

Passed by a vote of 4 to 0 on the second reading on February 25, 2021