

# TITLE XI: BUSINESS REGULATIONS

## CHAPTER

- 110. OCCUPATIONAL LICENSE TAX**
- 111. PEDDLERS, ITINERANT, MERCHANTS, AND SOLICITORS**
- 112. PAWNBROKERS**
- 113. INSURANCE COMPANIES**
- 114. CABLE TELEVISION**
- 115. MASSAGE FACILITIES AND MASSAGE THERAPISTS**
- 116. MECHANICAL AMUSEMENT DEVICES**
- 117. YARD SALES**
- 118. SUNDAY ACTIVITY**

## CHAPTER 110: OCCUPATIONAL LICENSE TAX

### SECTION

110.01	LICENSE REQUIRED: PAYMENT OF FEE
110.02	APPLICATION OF PROVISIONS
110.03	APPLICATION FOR LICENSE TO CITY CLERK
110.04	DUE DATE; LICENSE YEAR
110.05	PENALTY FOR LATE PAYMENT
110.06	NON-TRANSFERABILITY
110.07	POSTING OF LICENSE REQUIRED
110.08	DISPOSITION OF REVENUE
110.09	LICENSE FEE SCHEDULE
110.99	PENALTY

### § 110.01 LICENSE REQUIRED: PAYMENT OF FEE

It shall be unlawful for any person, firm, organization, or corporation to engage in any business, occupation, trade, or profession, or to sell or offer for sale any article of good, wares or merchandise without first having procured a license to do so and paid the required license tax therefor.

(Ord. 1-1986, passed 2-3-86) Penalty, see § 110.99.

### § 110.02 APPLICATION OF PROVISIONS.

**(A)** The provisions of this chapter shall not apply to any organization described in Section 501(c) of the Internal Revenue Code of 1954 as originally enacted.

**(B)** The license tax herein provided shall apply to each member of a firm where two or more persons are engaged in the practice of the profession. It shall also be required where an individual, firm or corporation may have separate locations for conducting business and each separate location shall require the license tax according to the business conducted there.

(Ord. 1-1986, passed 2-3-86)

### **§ 110.03 APPLICATION FOR LICENSE TO CITY CLERK**

- (A)** Every person desiring to obtain a city license for any of the businesses herein enumerated shall apply for a certificate there for to the City Clerk. The person to whom such license certificate is issued shall pay to the City Clerk the proper license fee upon issuance of the certificate of license, which certificate shall be evidence of the fact that his/her license has been fully paid. The license certificate shall be void and of no effect without the signature of the Mayor.
- (B)** The City Clerk shall submit all applications for license to the City Council for approval or disapproval pursuant to KRS 92.310 and shall not issue a license until the City Council has approved the application for such license. Any license issued by the City Clerk without the approval of the City Council shall be void and of effect.  
(Ord. 1-1986, passed 2-3-86)

### **§ 110.04 DUE DATE; LICENSE YEAR**

- (A)** All licenses issued under this chapter shall be due on May 1<sup>st</sup> of each year. All such licenses shall expire on April 30<sup>th</sup> of each year succeeding the date issued, except as specified in this chapter.
- (B)** No license shall be issued for less than a full year, except in the case of businesses, occupations, trades, and professions as to which a specific provision is made for licensing by the day or week or except where an applicant for a license who was not in business in January of that year and who may be issued, and tax paid for a pro rata portion of the license year. Any fraction of a month of the license year remaining shall be counted as a full month. No business license tax shall be prorated to an amount less than one-quarter of the license tax year.  
(Ord. 1-1986, passed 2-3-86) Penalty, see § 110.99.

### **§ 110.05 PENALTY FOR LATE PAYMENT.**

Any or all licenses, fees, or taxes due to be paid on May 1<sup>st</sup> and not paid within 30 days from that date shall be assessed a penalty of 10% per month of the fee or tax required for that business, occupation or profession for each month delinquent, which penalty, together with the regular fee or tax shall be paid before a current license is issued.  
(Ord. 1-1986, passed 2-3-86) Penalty, see § 110.99.

### **§ 110.06 NON-TRANSFERABILITY.**

No license provided for in this chapter shall be assigned or transferred to any person for any reason at any time, except by authority of the City Council.

(Ord. 1-1986, passed 2-3-86) Penalty, see § 110.99.

### **§ 110.07 POSTING OF LICENSE REQUIRED.**

Every person holding a license for any of the purposes mention in this chapter shall keep the license posted in his/her place of business, if any, in a conspicuous place, or if he/she has no place of business, shall keep the license on his/her person, so that it may be inspected upon request by the proper authorities. Every person holding a city license shall produce such license for inspection whenever required to do so by the City Attorney, City Clerk, City Treasurer, or other proper agent or officer of the city.

(Ord. 1-1986, passed 2-3-86) Penalty, see § 110.99.

### **§ 110.08 DISPOSITION OF REVENUE.**

All revenue received from the payment of license taxes and penalties required by this chapter shall be paid into and become a part of the general fund of the city to be used for the general operating expenses of the city.

(Ord. 1-1986, passed 2-3-86)

### **§ 110.09 LICENSE FEE SCHEDULE.**

**(A) *License required.*** Each person, firm, organization, or corporation owning, operating, conducting, or engaging in any business, whether such be operated or conducted separately or in connection with another business, occupation, trade, or profession, shall pay the amount of tax for the required license.

**(B) *Businesses with gross receipts not more than \$25,000.*** Each person, firm, organization, or corporation owning, operating conducting, or engaging in any business whether such be operated or conducted separately or in connection with another business, occupation, trade or profession, the gross receipts of which have been not more than \$25,000 for the taxpayer's next preceding business year (fiscal or calendar) shall pay except as provided in this chapter the amount of \$250.

**(C) Businesses with gross receipts more than \$25,000.**

**(1) Each person, firm, organization, or corporation owning, operating, conducting or engaging in any business, whether such business be operated or conducted separately or in connection with another business, occupation, trade or profession, the gross receipts of which have been \$25,000 or more for the taxpayer's preceding business year (fiscal or calendar) shall pay, except as provided in this chapter according to the following scale:**

**All businesses having gross receipts of:**

<b>\$25,000.01 - \$30,000.00</b>	<b>\$300.00</b>
<b>\$30,000.01 - \$40,000.00</b>	<b>\$400.00</b>
<b>\$40,000.01 - \$50,000.00</b>	<b>\$500.00</b>
<b>\$50,000.01 - \$60,000.00</b>	<b>\$600.00</b>
<b>\$60,000.01 - \$70,000.00</b>	<b>\$700.00</b>
<b>\$70,000.01 - \$80,000.00</b>	<b>\$800.00</b>
<b>\$80,000.01 - \$90,000.00</b>	<b>\$900.00</b>
<b>\$90,000.01 - \$100,000.00</b>	<b>\$1,000.00</b>

**(2) All businesses having gross receipts in excess of \$100,000.01 shall be taxed on the additional receipts at the rate of \$2.50 for each \$1,000.00 or fraction thereof.**

**(3) Receipts shall consist of money or other property of value. Receipts shall be considered as received at the office or place of business of the taxpayer where the services or the transactions giving rise to the receipts are chiefly performed, negotiated, or take place. If the receipts result from orders received by telephone or mail, the receipts shall be allocated to the place of business where such orders are processed. The gross commission of a manufacturer's agent or an insurance agent shall constitute his/her gross receipts.**

**(4) (A) On or before May 1<sup>st</sup> of each year, the taxpayer shall make an annual report to the city on a form furnished by the city showing the taxpayer's gross receipts within the city during the taxpayer's preceding business year (fiscal or calendar). The taxpayer shall state on the form the amount of gross receipts in the city in which he/she reported to the federal government on his/her income tax return for that year. Also, the taxpayer shall attach to the form a copy of the appropriate federal form(s) or schedule(s) submitted to the federal government on his/her income tax return showing the gross receipts within the city during the taxpayer's preceding business year (fiscal or calendar). The report on the form shall be signed by the taxpayer or his/her agent, subject to penalties for perjury if the statements contained therein are not true and correct. The amount of the license tax for the current year shall be based on the gross receipts for the taxpayer's preceding business year (whether fiscal or calendar).**

**(B) If the gross receipts reported by the taxpayer are for only a portion of a year then the license tax for the current year shall be based on the amount which will be produced by multiplying the average monthly gross receipts for such portion of a year by 12; subject, however, to the requirement of the minimum tax payment.**

**(C) If the taxpayer starts in business and becomes subject to the tax after the beginning of the tax year, he/she shall, as a tentative tax, pay the minimum tax at that time; however, when his first annual report to the city is due, he/she shall report his/her gross receipts for the part of the preceding year during which he/she was in business. His/Her tax for the period will be computed and paid based on the gross receipts reported, subject to a credit for the tentative tax previously paid for that period. He/She shall also then pay his/her license tax for the current year computed as provided for in division (C) (4) (b) of this section.**

#### **§ 110.99 PENALTY.**

**Whoever violates any provision of this chapter shall be guilty of a misdemeanor and shall be fined not more than \$5,000.00. Violators are subject to code enforcement provisions of both Metro Louisville Property Maintenance Chapter 156, and the City of Lynnview Property Maintenance Code. Code violation penalty provisions assess all penalties to property owners as per established precedent.**

**SECTION 2:** This Ordinance shall take effect on publication.

**SECTION 3:** This Ordinance shall be published according to law.

**SECTION 4:** All Ordinances or parts thereof in conflict with this Ordinance or any parts thereof are hereby repealed.

**SECTION 5:** Should any section, clause, line, paragraph, or part of this Ordinance be held unconstitutional or invalid for any reason, the same shall not affect the remainder of this ordinance.

**First Reading:** February 10<sup>th</sup>, 2026

**Second Reading:** March 10<sup>th</sup>, 2026

**Passed and Approved:** March 10<sup>th</sup>, 2026

**Signed into Law:**

---

David Pearl, Mayor – City of Lynnview

DATE

**ATTEST:**

---

Greg Bailey – Attorney – City of Lynnview

DATE

ROLL CALL VOTE:

CM PRUITT:            YES \_\_\_\_\_            NO \_\_\_\_\_

CM STARK:            YES \_\_\_\_\_            NO \_\_\_\_\_

CM MATTHEWS:        YES \_\_\_\_\_            NO \_\_\_\_\_

CM PLAPPERT:        YES \_\_\_\_\_            NO \_\_\_\_\_

CM WILLIAMSON:      YES \_\_\_\_\_            NO \_\_\_\_\_

CM BRADEN:           YES \_\_\_\_\_            NO \_\_\_\_\_

THOSE IN FAVOR: \_\_\_\_\_ THOSE OPPOSED: \_\_\_\_\_ NOT VOTING: \_\_\_\_\_

COUNCIL SIGNATURES:

CM PRUITT: \_\_\_\_\_

CM STARK: \_\_\_\_\_

CM MATTHEWS: \_\_\_\_\_

CM PLAPPERT: \_\_\_\_\_

CM WILLIAMSON: \_\_\_\_\_

CM BRADEN: \_\_\_\_\_