

**CITY OF UNION, KENTUCKY
ORDINANCE NO 2022-16**

AN ORDINANCE AMENDING ORDINANCE 2022-09, SECTION 5, OF THE CITY OF UNION, KENTUCKY IMPOSING REGULATIONS AND FEES ON THOSE ENGAGED IN FRANCHISES, TRADES, OCCUPATIONS, PROFESSIONS AND OTHER BUSINESSES IN THE CITY.

BE IT ORDAINED by the City of Union, Boone County, Kentucky that **Ordinance 2022-009** be amended as follows:

SECTION 5 – REFUNDS

- (1) Where there has been an over-payment of tax under Section (4) of this ordinance, a refund or credit shall be made to the employer to the extent of over-payment only if a written application for refund or credit is received by the city from the employer within two (2) years from the date the over-payment was made.
- (2) An employee who has compensation attributable to activities performed outside the city, based on time spent outside the city, whose employer has withheld and remitted to this city, the occupational tax on the compensation attributable to activities performed outside the city, may file for a refund within two (2) years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computation sufficient to verify the refund claim and the city may confirm with the employer the percentage of time spent outside the city and the amount of compensation attributable to activities performed outside the city prior to approval of the refund.
- (3) In furtherance of the City's authorized public purposes, including job creation and economic development and consistent with the credit contemplated under KRS 65.7056, the City authorizes a credit against its occupational license fee for the term of any local development area established by the County pursuant to KRS 65.7041, et. seq. over which the County also imposes an occupational license fee assessment. The term of the foregoing credit shall commence with the commencement date of such local development area and end on the termination date for such local development area, and the amount of the credit shall be equal to the lesser of (i) the rate of the occupational license fee assessment levied against the wages of employees within the local development area, or (ii) 1.2%. Such credit shall be claimed by employers operating within the local development area at the withholding level in accordance with Section 4 subsection (2) hereof. The Mayor is hereby directed and authorized to execute an agreement memorializing the administration of the foregoing credit at the withholding level with any designated collection agent approved by the Union City Commission.

Effective Date of Ordinance: This Ordinance shall be effective when read, passed and published according to Law.

This ordinance shall be published in summary pursuant to K.R.S. 83A.060 (9).

Enacted this the 7th day of September, 2022.

FIRST READING this the 15th day of August, 2022


SECOND READING this the 7th day of September, 2022

APPROVED:



HON. LARRY K. SOLOMON, MAYOR

ATTEST:



TAMMY WILHOITE, CITY CLERK

PUBLISHED: _____