

**CITY OF UNION, KENTUCKY
ORDINANCE NO 2023-14**

**AN ORDINANCE AMENDING ORDINANCE 2022-09, SECTION 8 “PENALTIES” 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 2022-09** be amended as follows:

SECTION 8 – PENALTIES

- (1) Every employer who fails to file a return or pay the tax on or before the time prescribed under Section (4) of this ordinance may be subject to a penalty in amount equal to five percent (5%) of the tax due for each calendar month. The total penalty levied pursuant to this subsection shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25). A fraction of a month is counted as an entire month.
- (2) Every tax imposed by this ordinance, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the business to the city.
- (3) The city may enforce the business license requirement and the collection of the occupational tax due under previous section of this ordinance and any fees, penalties, and interest of this section by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the city shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of this ordinance.
- (4) In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.
- (5) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this ordinance of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.
- (6) Any person violating the provisions of section (7) of this ordinance by intentionally inspecting confidential taxpayer information without authorization, shall be fined not more than five hundred dollars (\$500) or imprisoned for not longer than six (6) months, or both.
- (7) Any person violating the provisions of section (7) of this ordinance by divulging confidential taxpayer information shall be fined not more than one thousand (\$1000) or imprisoned for not more than one (1) year, or both.

(8) Any person doing business within the Union City limits and who fails to obtain a Business License on or before March 31 of the year for which the license would have been issued shall be fined \$500.00 for the violation.

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

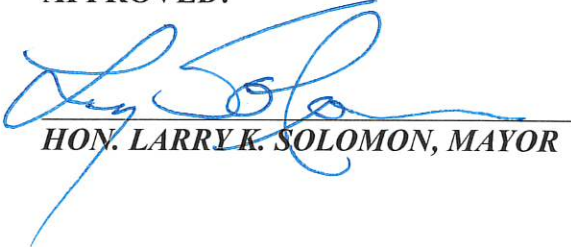
This ordinance shall be published in summary pursuant to K.R.S. 83A.060 (9).

Enacted this the 2nd day of October, 2023.


FIRST READING: September 18, 2023

SECOND READING: October 2, 2023

APPROVED:


HON. LARRY K. SOLOMON, MAYOR

ATTEST:


TAMMY WILHOITE, CITY CLERK

Published: _____