



"HISTORY on the river...AUGUSTA, my old Kentucky home."

February 16, 2022

RE: 2022 Occupational License

To Whom It May Concern,

Please be advised that City of Augusta Ordinance No 2008-8, as amended, requires that any person, or legal entity engaging in the pursuit of any business, occupation, trade or profession, unless exempt, must obtain a license for the privilege of pursuing said activities. **Please note that this includes landlords as well.**

City of Augusta Ordinance No 2008-8, as amended by City of Augusta Ordinance No.2016-03, City of Augusta Ordinance No. 2019-01 and City of Augusta Ordinance No. 2020-6 provides that the Occupational license fee is **1.25% of the net profits of the taxpayer's last fiscal year, with an annual maximum fee being \$900.00.** Under the current Ordinance, all resident or non-resident shall be required to submit a minimum of **\$75.00** with their application/return unless it is accompanied by the appropriate tax schedule indicating the net profits from such business within the city would warrant a lower net profit tax, which lower amount of net profits tax will then be due to the city, or that no net profit tax is due the city as a result of a loss, as shown on such tax schedule.

Anyone not paying the maximum HAS to fill out and submit the enclosed Occupational license tax return, or in the alternative, may chose to complete and submit the Single Tax District Occupational License Fee Return form which is available on the Kentucky Secretary of State's website, at <https://app.sos.ky.gov/occupationaltax/>.

Please note that that under the current Ordinance, business and persons conducting business within the city limits that hold ABC licenses and are engaged in alcohol sales are required to file an Occupational License Fee return, and may exclude the portion of their net profits derived from sale of alcoholic beverages, but must pay an occupational license tax on the net profits of their non-alcohol sales.

Under Section 110B.07 of said ordinance, which addresses new business, any applicant for a license without prior income or employment history upon which to base the license fee shall pay a **\$75.00** minimum fee upon application and shall pay the balance owed based upon actual net profits prior to the following May 30th. Pursuant to said ordinance, the returns are required to be filed by May 30th of each year. In addition, a penalty of 10% or \$10.00, whichever is greater, shall be imposed upon all delinquent occupational license taxes, and the same shall bear interest at 10% per annum from the date of the delinquency.

City Clerks Office
City of Augusta

City Clerk/Treasurer
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