

SCOTT COUNTY FISCAL COURT  
ORDINANCE NO. 20-06

AN ORDINANCE AMENDING ORDINANCE NO. 04-05  
FOR THE COLLECTION OF OCCUPATIONAL  
LICENSE TAXES

WHEREAS, the Scott Fiscal Court, has previously adopted an ordinance providing for the collection of occupational taxes; and

WHEREAS, it has become necessary to amend said ordinance to provide for consistency with the current Internal Revenue Code and to provide for an appeals process;

NOW, THEREFORE, BE IT ORDAINED BY THE SCOTT COUNTY FISCAL COURT AS FOLLOWS:

SECTION 1

A new article, Article XXIII, entitled "Appeals" shall be added to the existing Ordinance providing for the collection of occupational license taxes. The text of the Article XXIII amendment is as follows:

APPEALS

1. A licensee shall have the right to appeal eligible decisions of the revenue commission ("GSCRC") within thirty days (30) days by:
  - a. Sending a written notice, including sufficient documentation to support the appeal, to the Director of the GSCRC; or
  - b. Submitting a written request for a meeting with the Director of the GSCRC to explain his or her appeal and present evidence.
  - c. After reviewing documentation and/or hearing the licensee, the Director of the GSCRC shall in writing affirm, modify, or withdraw the decision.
2. A licensee shall have the right to appeal a decision of the Director made under subsection 1 of this section within thirty (30) days by submitting a written request for a meeting with the Board of Commissioners to explain his or her appeal and present evidence. After reviewing documentation and/or hearing the licensee, the Board of Commissioners shall, in writing affirm, modify, or reverse the assessment, but modification or reversal may be made only upon a showing that the Director's decision was not supported by substantial evidence on the record.

3. Eligible decisions subject to appeal under this section shall be limited to:

- a. Audit findings or an additional assessment under KRS 67.775
- b. Apportionment factor used for calculating tax liability
- c. Questions as to nexus in the jurisdiction
- d. Other factors related to the assessment/calculation of tax liability

4. An appeal shall serve to stay the collections process, during which time GSCRC shall not take any adverse actions against the taxpayer or commence civil litigation. After the appeals process is final, this stay shall immediately expire.

## SECTION 2

The definition of "Internal Revenue Code" as set out in Article I subsection (9) is hereby deleted in full and replaced with the following definition:

(9) "Internal Revenue Code" means the Internal Revenue Code in effect on December 31<sup>st</sup> of the year in which the tax is due, exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31<sup>st</sup> of the year in which the tax is due that would otherwise terminate.

## SECTION 3

This ordinance shall become effective upon its passage and publication as required by law.

First Reading on August 14, 2020.

Approved on Second Reading on August 27, 2020.

BY:   
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JOE PAT COVINGTON  
SCOTT COUNTY JUDGE EXECUTIVE

ATTEST:

  
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STACY HAMILTON  
SCOTT COUNTY FISCAL COURT CLERK  
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