

COMMONWEALTH OF KENTUCKY  
DAVIESS COUNTY FISCAL COURT

KOC 220.33 (2020)

12-2020

**AN ORDINANCE RELATING TO A PROPOSED INCREASE OF THE  
OCCUPATIONAL AND NET PROFITS LICENSE FEES BY PERSONS AND BUSINESS  
ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND PROFESSIONS  
WITHIN THE COUNTY OF DAVIESS, KENTUCKY, AS AMENDED  
BY KOC 220.18 (2004), KOC 220.19 (2005), KOC 220.17 (2006), KOC 220.20 (2006) AND  
KOC 220.32 (2019)**

**WHEREAS**, the Daviess County Fiscal Court finds it necessary to restructure the revenue system regarding occupational and net profit license fees for the County of Daviess, and;

**WHEREAS**, as part of that restructuring, the Daviess County Fiscal Court found it necessary to increase the occupational and net profit license fees from .35% to 1.0%, in a two-step increase, and;

**WHEREAS**, the Daviess County Fiscal Court imposed the first step of the increase for the occupational and net profit tax rate of .70% effective 1/1/2020. The Court proposed a second increase to 1.0% effective 1/1/2021, and

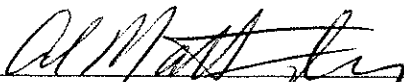
**WHEREAS**, the Daviess County Fiscal Court reviewed its current revenues and determined amid the COVID-19 pandemic that it could delay implementing the second increase for one year.

**NOW, THEREFORE**, it is ordained by the Fiscal Court of the County of Daviess, Commonwealth of Kentucky, that the second increase of the occupational and net profit tax rate to 1.0% be delayed for one year to 1/1/2022. The occupational and net profit tax rates shall be amended to 1.0% effective 1/1/2022.

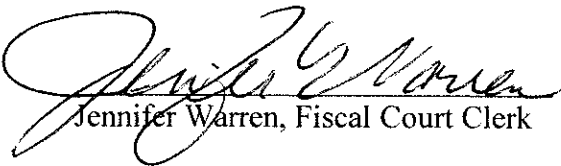
**INTRODUCED AND PUBLICLY READ** on first reading on this the 3<sup>rd</sup> day of September, 2020.

**PUBLICLY READ, APPROVED AND ADOPTED** on this the 17<sup>th</sup> day of September, 2020.

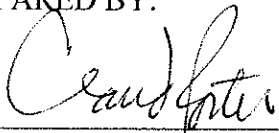
DAVISS COUNTY FISCAL COURT

  
\_\_\_\_\_  
Al Mattingly, Daviess County Judge/Executive

ATTEST:

  
\_\_\_\_\_  
Jennifer Warren, Fiscal Court Clerk

PREPARED BY:

  
\_\_\_\_\_  
Claud Porter, Daviess County Attorney