

**CITY OF LEBANON JUNCTION
ORDINANCE NO. 2019-05**

**AN ORDINANCE RELATING TO THE ESTABLISHMENT OF A NEW
OCCUPATIONAL TAX RATE FOR THE CITY OF LEBANON JUNCTION**

WHEREAS, on June 4, 2003, the City Council of the City of Lebanon Junction did adopt Ordinance No. 2003-08 establishing and imposing an Occupational License Tax upon the privilege of engaging in any trade, occupation, or profession within the City of Lebanon Junction, Kentucky; and

WHEREAS, revenue generated from real property taxes, other fees and sources, and assistance from the state is insufficient to meet the increased costs of the operations of City government in large part due to the significant increases in retirement and health insurance costs; and

WHEREAS, the City Council desires to attract and retain the highest quality employees to provide the best level of services possible to the citizens of and visitors to the City of Lebanon Junction, and it is in the best interests of the public to ensure adequate revenue to meet the increased costs of City government operations.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY
OF LEBANON JUNCTION, BULLITT COUNTY, COMMONWEALTH OF KENTUCKY:**

SECTION ONE: LICENSE FEES IMPOSED – RATE

On and after January 1, 2020, there is hereby levied and imposed an Occupational License Tax upon all persons engaged in any occupation, trade, profession or business, which Occupational License Tax shall be measured by and be equal to One and a Half Percent (1.50%) of the gross annual salaries, wages or compensations earned by any such person for work done or services performed or rendered within the City of Lebanon Junction.

SECTION TWO: SEVERABILITY

The provisions of this Ordinance shall be severable. Should any section, subdivision, sentence or clause of this Ordinance be held unconstitutional or invalid for any reason by any court of competent jurisdiction, then such portion shall be deemed a separate, distinct and independent provision and such holdings shall not affect the validity of the remaining portions of this Ordinance.

SECTION THREE: OTHER ORDINANCES NOT REPEALED

Nothing contained herein shall be construed or deemed to repeal or modify any other Ordinance or portion of any other Ordinance heretofore enacted and in force in the City of Lebanon Junction unless specifically repealed or modified by its explicit terms or by separate Ordinance.


SECTION FOUR: EFFECTIVE DATE

This Ordinance shall take effect and be in full force on January 1, 2020.

Given first reading at a Regular Meeting of the City Council of the City of Lebanon Junction, Bullitt County, Kentucky, on the 3rd day of September, 2019.

Given second reading, and voted upon at a Regular Meeting of the City Council of the City of Lebanon Junction, Bullitt County, Kentucky, on the 7th day of October, 2019.

Votes for 6; Votes Against 0; Not voting 0.



Larry Dangerfield
Mayor

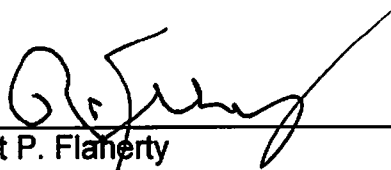
Date of Adoption: October 7, 2019

Attested to by:

Approved as to Form and Legality:



City Clerk



Robert P. Flaherty
Attorney for City of Lebanon Junction