

**CITY OF SHIVELY, KENTUCKY  
ORDINANCE NO. 6, SERIES 2021**

**AN AMENDED ORDINANCE IMPOSING A LICENSE FEE UPON BUSINESS  
OCCUPATIONS, TRADES AND PROFESSIONS CARRIED ON, CONDUCTED OR  
PRACTICED WITHIN THE CITY OF SHIVELY**

**WHEREAS**, the City Council of the City of Shively deems it necessary and in the best interest of the City of Shively to increase business license fees in the City of Shively, now therefore:

**BE IT ORDAINED** by the City Council, of the City of Shively, Kentucky as follows:

**Section 1.** Ordinance No. 12, Series 2005 is hereby amended as follows:

**SECTION 3.**

Each person, firm, organization, or corporation other than a charitable or non-profit organization owning, operating, conducting or engaging in any business, occupation, trade or profession, whether such be operated or conducted separately or in connection with another business, occupation, trade or profession shall pay a tax to be measured by the greater of:

- a. Two percent [~~One and a half percent~~] (2 %) [~~(1.50%)~~] of the net profit or gain realized from the conduct of said business, occupation, trade or profession, or
- b. The following fees based on gross receipts or specified fees relating to a particular business, occupation, trade or profession.

**SECTION 7. DETERMINATION OF PAYMENT OF TAX:**

On or before 105 day(s) from the end of the business(es)' fiscal year, the licensee shall compute on forms furnished by the administrator, the amount of tax due based on Two percent [~~one and a half percent~~] (2 %) [~~(1.50%)~~] of net profit for said fiscal year and shall compute on forms furnished by the administrator the amount of tax due based on the gross receipts fees specified herein or thereafter and within the foregoing time limit shall pay to the administrator the greater of the two computed amounts.

**Section 2.** This ordinance shall take effect from and after passage, approval and publication as required by law.

First Reading March 15, 2021  
Second Reading April 5, 2021 Passed and Approved.

Introduced by: Wendell Vincent

  
Beverly Chester-Burton, Mayor

Attest:   
Mitzi R. Kasitz, City Clerk

| Council            | Yea | Nay |
|--------------------|-----|-----|
| Ms. Baker          | —   | √   |
| Mr. Burrell        | —   | √   |
| Ms. Burton-McBroom | √   | —   |
| Ms. Johnson        | —   | √   |
| Ms. Thompson       | √   | —   |
| Mr. Vincent        | √   | —   |

Tie Vote

| Mayor                  | Yea | Nay |
|------------------------|-----|-----|
| Beverly Chester-Burton | √   | —   |