

**ORDINANCE NO. 220.7-12-2008**

**AN ORDINANCE AMENDING  
FRANKLIN'S "GROSS RECEIPTS LICENSE FEE" AND  
"LICENSE FEE FOR EMPLOYEES" ORDINANCES  
UNDER ORDINANCE 220.7-5-90, ET SEQ.  
OF THE CITY OF FRANKLIN CODE OF ORDINANCES**

WHEREAS, the City Commission of the City of Franklin revised the Gross Receipts License Fee and License Fee for Employees ordinance in June, 2008; and

WHEREAS, the City Commission has found and determined that there are changes that need to be made to more accurately track revenues for the City; and

WHEREAS, the City Commission deems it necessary and appropriate to make the changes as set forth herein.

NOW THEREFORE, BE IT ORDAINED by the City of Franklin, Kentucky by and through its City Commission as follows:

Section 110.060 shall be amended to read as follows:

**§110.060 EMPLOYER TO REPORT TAX WITHHELD – LIABILITY OF EMPLOYER FOR FAILURE TO WITHHOLD OR PAY TAX.**

(1) Every employer, whose license fee and/or tax liability to the City by and through payroll withholding is less than \$2,000.00 per month, shall ~~required to~~ deduct and withhold tax under KRS 67.780 and this ordinance and shall, for the quarter ending January 1 and for each quarter ending thereafter, on or before the end of the month following the close of each quarter, make a return and report to the City of Franklin the tax required to be withheld under this ordinance, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the City of Franklin.

(2) Every employer, whose license fee and/or tax liability to the City by and through payroll withholding is \$2,000.00 or more per month, shall deduct and withhold tax under KRS 67.780 and this ordinance and shall, for the month ending January 31, 2009, and for each month thereafter, on or before the 15<sup>th</sup> day of the month following the close of the prior month, make a return and report to the City of Franklin the tax required to be withheld under this ordinance, unless the employer is permitted or required to report within a reasonable time after some other period as determined by the City of Franklin.

~~(3)~~(2) Every employer who fails to withhold or pay to the City of Franklin any sums required by this ordinance to be withheld and paid shall be personally and individually liable to the City of Franklin for any sum or sums withheld or required to be withheld in accordance with the provisions of §110.059.

~~(4)~~(3) The City of Franklin shall have a lien upon all the property of any employer who fails to withhold or pay over to the City of Franklin sums required to be withheld under this ordinance. If the employer withholds, but fails to pay the amounts withheld to the City of Franklin, the lien shall commence as of the date the amounts withheld were required to be paid to the City of Franklin. If the employer fails to withhold, the lien shall commence at the time the liability of the employer is assessed by the City of Franklin.

~~(5)~~(4) Every employer required to deduct and withhold tax under KRS 67.780 and/or this ordinance shall annually on or before February 28 of each year complete and file on a form furnished or approved by the City of Franklin a reconciliation of the tax withheld in each tax district where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information as determined by the tax district shall be submitted.

~~(6)~~(5) Every employer shall furnish each employee a statement on or before January 31 of each year showing the amount of compensation and license tax deducted by the employer from the compensation paid to the employee for payment to a tax district during the preceding calendar year.

Section 110.063 shall be amended to read as follows:

**§110.063 WHEN RETURNS TO BE MADE – COPY OF FEDERAL INCOME TAX RETURN TO BE SUBMITTED WITH RETURN.**

(1) All business entities' gross receipts fee returns for the preceding taxable year shall be made by April 15 in each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the fourth month following the close of the fiscal year. Blank forms for returns shall be supplied by the City of Franklin.

(2) Every business entity shall submit a copy of its federal income tax return at the time of filing its return with the City of Franklin. Whenever, in the opinion of the City of Franklin, it is necessary to examine the federal income tax return of any business entity in order to audit the return, the City may compel the business entity to produce for inspection a copy of all statements and schedules in support thereof. The City of Franklin may also require copies of reports of adjustments made by the federal government.

If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holdings shall not affect the validity of the remaining portions of Ordinance.

All ordinances or parts of ordinances in conflict herewith, are, to the extent of such

conflict, hereby repealed.

DEC 08, 2008 FIRST READING

DEC 22, 2008 SECOND READING

At a meeting of the City Commission of the City of Franklin, Kentucky, held on December 22, 2008, on motion made by Mayor Jim Brown and seconded by Commissioner Bill Austin, the foregoing ordinance was adopted, after full discussion, by the following vote:

YES HERBERT WILLIAMS

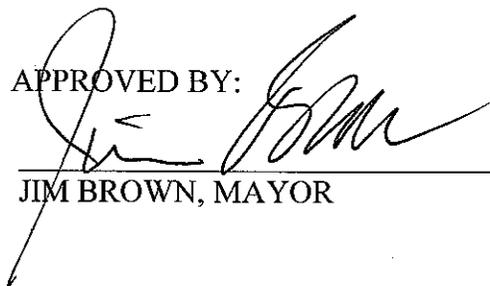
YES BILL AUSTIN

YES WENDELL STEWART

YES HENRY STONE

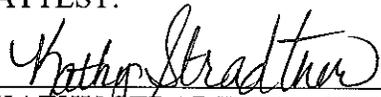
YES JIM BROWN, MAYOR

APPROVED BY:



JIM BROWN, MAYOR

ATTEST:

  
KATHY STRADTNER, CITY CLERK  
CITY OF FRANKLIN, KENTUCKY