

**COMMONWEALTH OF KENTUCKY  
CITY OF MAYSVILLE  
Ordinance No. 09C-13**

AN ORDINANCE AMENDING CODE OF ORDINANCES §134.99

Summary

This Ordinance amends Code of Ordinances §134.99 to add that employees who fail to file returns or pay tax are subject to the interest and penalty fees.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF MAYSVILLE, KENTUCKY as follows:

Code of Ordinances §134.99 is hereby amended to read in its entirety as follows:

§ 134.99      PENALTY

(A)      A business entity subject to tax on gross receipts may be subject to a penalty equal to 5% of the tax due for each calendar month or fraction thereof if the business entity:

(1)      Fails to file any return or report on or before the due date prescribed for filing or as extended by the city; or

(2)      Fails to pay the tax computed on the return or report on or before the due date prescribed for payment.

(3)      The total penalty levied pursuant to this subsection shall not exceed 25% of the total tax due; however, the penalty shall not be less than \$25.

(B)      Every employer **or employee** who fails to file a return or pay the tax on or before the time prescribed under §134.05 may be subject to a penalty in amount equal to 5% of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this subsection shall not exceed 25% of the total tax due; however, the penalty shall not be less than \$25.

(C)      In addition to the penalties prescribed in this section, any business entity, **or employer, or employee** shall pay, as part of the tax, an amount equal to 12% per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the city. A fraction of a month is counted as an entire month.

(D) Every tax imposed by this chapter, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the taxpayer to the city.

(E) The city may enforce the collection of the occupational tax due under §134.03 and any fees, penalties, and interest as provided in divisions (A) through (D) by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the city shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of this chapter.

(F) In addition to the penalties prescribed in this section, any business entity, or employer, or employee who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.

(G) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with, any matter arising under this chapter of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.

(H) A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the city and required to be filed with the city by the provisions of this chapter, or by the rules of the city or by written request for information to the business entity by the city.

(I) Any person violating the provisions of § 134.11 by intentionally inspecting confidential taxpayer information without authorization, shall be fined not more than \$500 or imprisoned for not longer than 6 months, or both.

(J) Any person violating the provisions of § 134.11 by divulging confidential taxpayer information shall be fined not more than \$1,000 or imprisoned for not more than 1 year, or both.

(Ord. 08-07, passed 6-23-2008)

ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MAYSVILLE, KENTUCKY, 9 July 2009.

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David W. Cartmell, Mayor

Passed on 1st reading: 14 June 2009  
Adopted on 2nd reading: 9 June 2009  
Recorded by Clerk: 9 June 2009  
Signed by Mayor: 9 June 2009  
Published in Full: 21 July 2009

ATTEST:

Index:

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Lisa Dunbar, City Clerk

CERTIFICATE

I hereby certify that I am an attorney licensed to practice law in the Commonwealth of Kentucky, that I prepared the Summary above of the foregoing Ordinance of the City of Maysville, Kentucky, and that such Summary constitutes a general summary of the essential provisions of said Ordinance, reference to the full text of which Ordinance is hereby made for a complete statement of its provisions and terms.

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