

ORDINANCE 04-2001

AN ORDINANCE AMENDING ORDINANCE 01-00 RELATING TO TRANSIENT ROOM TAXES AND RESTAURANT TAXES PURSUANT TO KRS 91A.390 AND KRS 91A.400.

WHEREAS: The City realizes a need to levy penalties for failure to pay the aforesaid taxes in a timely manner and,

WHEREAS: The City must impose penalties to encourage payment of the taxes when due and payable.

NOW THEREFORE BE IT ORDAINED BY THE CITY OF GRAND RIVERS.

Section 1. Subsection C is added to § 9.04.020 of the Grand Rivers Municipal Code to read as follows:

Section 2. All room and restaurant taxes shall be paid no later than thirty (30) days following the close of each calendar quarter.

Section 3. There shall be imposed a penalty of ten percent (10%) on any unpaid balance of the room and restaurant tax on the thirty-first (31st) day following the close of the calendar quarter. There shall begin to accrue, attach and be added on said date, interest at the rate of six percent [6%] per annum from said date until taxes are paid.

Section 4. Taxpayer may request in writing an appeal to the City Council for relief within 30 days relevant to exacted penalties and interest.

Publicly read first time September 21, 2001

Publicly read second time October 9, 2001

Published on this 12th day of October, 2001

Publication: Livingston Ledger

Approved: 
Frank Buchanan, Mayor


Attest: 
Joe Dry, City Clerk

Referenced Minutes Book 1, Page 114

Certification

I, Joe Dry, do hereby certify that I am the duly appointed clerk of the City of Grand Rivers, Kentucky, that the foregoing Ordinance is a true and correct copy of an ordinance duly adopted at a meeting of the City Council on October 17, 2000 that the Ordinance referred to therein is in the form presented to said meeting and in the form executed, and the said ordinance appears as a matter of public record in the Official City Ordinance Book and is still in full force and effect.

IN TESTIMONY WHEREOF, witness my signature on this 12th day of October, 2001.


Joe Dry, City Clerk