

City of Dayton

514 Sixth Avenue
Dayton, Kentucky 41074
859-491-1600
Fax 859-491-3538

2014

OCCUPATIONAL LICENSE RENEWAL and FEE RETURN

Business Name: _____
Business Address: _____

Contact Person: Business

Telephone No.

Employer Identification Number (EIN): _____

No. of Persons receiving Federal Form W-2 _____

Dayton Business Address: _____

Name of Insurance Company _____

Amount of Coverage _____

The City of Dayton, Kentucky Occupational License Ordinance requires that all businesses, meaning those entities which carry on or exercise for gain or economic benefit and business, trade, profession, occupation, vocation, avocation hobby, calling or activity whatsoever, within the City of Dayton is required to apply for and obtain an occupation license and pay a license tax to the city before entering into business and each year thereafter on or before April 15th,

Have there been any changes in the following since filing of your application or last renewal: (if so, please describe change on an attached additional page)

- | | | |
|---|-----|----|
| 1. Type of businesses(es) conducted. | Yes | No |
| 2. Licenses, degrees, permits, certifications, degrees required or held. | Yes | No |
| 3. Hazardous materials kept at Dayton premises | Yes | No |
| 4. Pets, guard dogs or other animals kept at Dayton premises | Yes | No |
| 5. Security guards or alarms for Dayton premises | Yes | No |
| 6. Emergency/night notification name and phone # | Yes | No |
| 7. Name/address/phone/change of owner/partners | Yes | No |
| 8. Change in information of owner(s) partners re: convictions or denials of business license | Yes | No |
| 9. Name, address, phone , of corporation/officers/ registered agent or change of any of the above | Yes | No |
| 10. Change in information of corporation officers re: convictions or denials of business license | Yes | No |

FEE RETURN

Reminder: Businesses shall withhold from all employees, an amount equal to two percent (2%) of the compensation received from all work done or services performed within the City. The employer is required to remit such withholding to the **City of Dayton** quarterly. Please contact the City Clerk's office, (859) 491-1600 for the proper quarterly return.

The **License Fee** for business, trade, profession, occupation, vocation, avocation hobby, calling or activity carried on in the **City of Dayton** is based upon **Gross Receipts** for the previous calendar year.

1. **Gross Receipts:** the gross receipts in the form of cash, credits or other value proceeding from or accruing from the sale of tangible property (real or personal), or the rendering of any service, or both, including and without any deductions therefrom for interest, rentals, royalties, costs of material used, costs of goods sold, or any other costs, or any other expenses whatsoever; including gross receipts from all sales made from a place of business within the city, both to persons within the city and to persons outside the city, including sales made by contracts executed in the city, or sales where deliveries of commodities are made within the city; but in the case of a taxpayer owning or operating a business in the city for the sale of goods, wares or merchandise, who also operates a branch factory or store which is located outside the city, then the term "gross receipts" shall not include the proceeds from the sale of goods, wares, or merchandise not manufactured in the city unless such goods, wares, or merchandise are located in the city at the time of sale or delivery of such goods, wares, or merchandise;
2. **Sales/Excise Taxes:** there may be deducted from gross receipts, the amount of any sales, use or excise tax of Kentucky, or a federal excise tax, computed on the basis of the sales prices of commodities sold by a taxpayer.
3. **Alcohol Sales:** there may be deducted from gross receipts, the amount of gross receipts from the sale of alcoholic beverages licensed under other ordinances of the city and laws of Kentucky,
4. **Insurance Premiums:** there may be deducted from gross receipts, the amount of insurance premiums actually paid by an insurance agent directly to companies providing such insurance coverage.
5. **Coin-Operated Amusement And Vending Machines:** there may be deducted from gross receipts, the amount of gross receipts from coin operated machines amusement and vending machines. However, there shall be a occupational license fee of \$10.00 paid for each machine in use.
6. **Bad Debt:** there may be deducted from "gross receipts" the amount which the taxpayer has declared to be uncollectable as a bad debt and has so evidenced by an entry within the accounting books of that business, The determination as to the validity of a bad debt in so far as this subsection is concerned, will be made pursuant to the U.S. Internal Revenue Code. Any subsequent collection of a previously deducted bad debt will be includable as gross receipts in the year of collection as set forth in the U. S. Internal Revenue Code;
7. **Goods Returned/Allowances:** there may be deducted from "gross receipts" the amount of returns and/or allowances which the taxpayer has made during the taxable year and has so evidenced by an entry within the accounting books of that business.
8. **Penalty And Interest:** Any person who fails to file a return or fails to pay the license tax when due or fails to file a corrected return or to pay additional license tax within thirty (30) days after notice or fails to pay a license tax before beginning a new business, shall pay a penalty of Twenty Percent (20%) of the balance of the license tax due, but the minimum penalty shall be Fifty Dollars (\$50.00) and interest at the rate of One Percent (1%) per month [Twelve Percent (12%) per annum]. **License fee shall be due and payable on or before April 15th. NO EXTENSIONS WILL BE GRANTED.**

9. Schedule of Fees:

Total Gross Receipts			License Fee
From	-	To	
\$	0	- \$ 5,000	\$ 50.00
	5,001	- 10,000	75.00
	10,001	- 25,000	100.00
	25,001	- 50,000	125.00
	50,001	- 100,000	150.00
	100,001	- 200,000	200.00
	200,001	- 300,000	300.00
	300,001	- 400,000	400.00
	400,001	- 500,000	500.00
	500,001	600,000	600.00
	600,001	700,000	700.00
	700,001	- 800,000	800.00
	800,001	900,000	900.00
	900,001	1,000,000	1,000.00
	1,000,001	2,000,000	1,100.00
	2,000,001	- 3,000,000	1,200.00
	3,000,001	- 4,000,000	1,300.00
	4,000,001	5,000,000	1,400.00
	5,000,001	- AND OVER	1,500.00

A. Business Gross Receipts:
Dayton based from preceding calendar year. _____

New Business: any new business shall pay 100% of the minimum tax designated by this section, However, at the end of the first year, the new business will file a supplemental return for the tax year and shall pay any additional amount required.

BUSINESS GROSS RECEIPTS (BUSINESS BASED OUTSIDE DAYTON) (gross receipts while working in Dayton for the current year)

B. Total Deductions (list individually below)

1. Sales Tax (see page 2)
2. Alcohol sales (see page 2)
3. Insurance Premiums (Agents only)
4. Coin operated machines sales (see page 2)
5. Bad Debts (see page 2)
6. Goods Returned/Allowances (see page 2)

C. Gross Receipts After Deductions (subtract B from A above)

D. License Fee Due (from schedule of Fees above)

E. Coin Operated Machines (number in use times \$10.00)

- F. Street Vendor (\$50 per year or \$10 per day) _____
- G. Fireworks Sales (\$1000) _____
- H. Penalty And Interest (see above) _____
- I. TOTAL FEE DUE: (add D, E, and F from above) _____

Make remittance payable to "City of Dayton, Kentucky"
and send to 514 Sixth Avenue, Dayton, Kentucky 41074)

WARNINGS

STATEMENTS MADE IN THIS APPLICATION ARE SUBJECT TO VERIFICATION AND FALSE OR INTENTIONALLY MISLEADING STATEMENTS MAY BE CAUSE FOR DENIAL OF A LICENSE OR, IF A LICENSE IS GRANTED, REVOCATION THEREOF UPON DISCOVERY.

ANY PERSON FOUND GUILTY OF WILLFULLY FAILING OR REFUSING TO FILE A RETURN, OR WILLFULLY FAILING OR REFUSING TO PAY THE LICENSE TAX WHEN DUE, OR WILLFULLY FAILING OR REFUSING TO FILE A CORRECTED RETURN OR TO PAY AN ADDITIONAL LICENSE TAX WITHIN THIRTY (30) DAYS AFTER RECEIPT OF THE NOTICE PROVIDED HEREIN, OR WILLFULLY FAILING TO PAY A LICENSE TAX BEFORE BEGINNING A NEW BUSINESS OR WILLFULLY FAILING OR REFUSING TO ABIDE BY AN ORDER OF THE CITY COUNCIL SUSPENDING OR REVOKING HIS LICENSE, SHALL BE CONSIDERED GUILTY OF A MISDEMEANOR AND, UPON CONVICTION, FOR EACH OFFENSE, BE SUBJECT TO A FINE OF NOT LESS THAN FIFTY DOLLARS (\$50.00) NOR MORE THAN (\$500.00) OR TO IMPRISONMENT FOR NOT MORE THAN THIRTY (30) DAYS OR BOTH

I, the undersigned, hereby certify that I am authorized to sign this renewal and fee return for occupational license and fee for the above business and persons, and that, I have made full inquiry into the information give above and to the best of my knowledge, the statements contained above are true and correct.

SIGNATURE

DEPARTMENT	DISAPPROVED DATE (attach explanation)	APPROVED (Department Head please initial)
FIRE (Explain Key Lock Box System)		_____
POLICE		_____
CLERK/TREASURER		_____
ADMINISTRATOR/BUILDING & ZONING		_____
MAYOR		_____
MAIN STREET MANAGER		_____