

City of Frankfort

Capital of Kentucky

315 West Second Street, P.O. Box 697
Frankfort, Kentucky 40602
(502) 875-8500

Mayor

William I. May, Jr.

Commissioners

Lynn Bowers
Kathy Carter
Douglas C. Howard
Rodney S. Williams

OCCUPATIONAL LICENSE TAX NOTICE

The Occupational License Tax Ordinance has been revised to be in compliance with KRS 67.750-795 as mandated by the Kentucky General Assembly. Please take note of the following:

- Definitions of terms are changed to be in compliance with the statute.
- Refund requests are limited to a two (2) year period
- Penalty for failure to file **OR** pay is 5% per month, with a minimum of \$25.00 and a maximum of 25%. Previously the penalty was 10% with no minimum and no maximum.
- Interest is 1% per month or portion of month until paid. Previously the interest was ½ % per month.
- Due date for payroll reconciliations will be February 28th each year, compared to the previous due date of January 31st.

The revisions of the Occupational Tax Code of Ordinances is **effective for reporting periods beginning on or after July 1, 2008**. The Ordinances as well as all forms may be downloaded at Frankfort-ky.gov.

