The City of **BELLEVUE, KENTUCKY**

www.bellevueky.org

616 Poplar Street

Bellevue, Kentucky 41073 Phone: 859-431-8888 Fax: 859-308-3856

WARNING: Statements in this application shall be made under oath, or by affirmation or by any other legally authorized manner of attesting to the truth of such statement. Any false statements made herein shall be punishable according to law; and may be cause for denial of the application or the revocation of the business license issued pursuant to City of Bellevue **Ordinance 2007-12-01**.

Emergency or Night no.
•
Business License Renewal Fee:
Title Telephone
mber:
List All Hazardous Materials, Pets or Guard Animals, Used or Located on Property
Will any part of business activity be performed from your home? YesNo Date Business to Begin// Month Day Year Do you or will you have employees?YesNoEst. No. of employees
Do you or will you use Independent Contractors?YesNo (if yes include names & addresses) Do you or will you use "Leased" or "Temporary Help" employees?YesNoEst. No. of employees (if yes, include name(s) and address(es) of leasing or temporary agency(s).
Nature of Business (Please describe your business and its operation, including where and how sales, services or other activities take place)
TEMENTS HEREIN ARE TRUE AND CORRECT. (Application and will be issued upon processing of completed application.
(DATE)

The **City of Bellevue** Occupational License Ordinance 2007-12-01 requirements are that all business, trades, professions, associations, corporations, partnership or other such entity, conducting business activities within **Bellevue**, obtain an annual occupational/business license prior to commencing such activity. **The minimum license fee is \$60.00**.

In order to ascertain the amount of the license tax to be paid, businesses must submit a copy of one of the following: Federal form 1120, 1065, 1040 or 1041 (complete with supporting schedules) Federal Schedule C, E, F, 4797, etc. as applicable.

Licensees shall withhold from all employees, an amount equal to two and one half percent (2.50%) of the compensation received from all work done or services performed within the City. The employer is further required to remit such withheld amount quarterly.

License fees for any trades, business and occupations in the City of Bellevue, Kentucky shall be paid based upon GROSS RECEIPTS from the preceding calendar or fiscal year.

- 1. **GROSS RECEIPTS** The gross receipts from any business or business activity of any kind including interest, rentals, royalties, cost of material used, and cost of goods sold, labor costs, taxes or any other expense. **GROSS RECEIPTS** shall include receipts from all business conducted within the **City**, both to persons within and outside the **City**.
- 2. **EXCISE TAX** An allowable deduction from **GROSS RECEIPTS** for any Kentucky/Federal excise tax computed on a basis of the sale price of commodities sold by a taxpayer.
- 3. **DEDUCTIONS FOR GOOD RETURNED** An allowable deduction from **GROSS RECEIPTS** for sales price of property sold and returned during the period covered by the return.
- 4. **SALE OF ALCOHOLIC BEVERAGES** The amount of **GROSS RECEIPTS** for the sale of alcoholic beverages, licensed under other ordinances of the City, may be deducted from Item #1 (**GROSS RECEIPTS**).
- 5. **TOTAL GROSS RECEIPTS** Item #1 (**GROSS RECEIPTS**) less Item #2 (Deduction for Excise Tax), less Item #3 (Deduction for Goods Returned), less Item #4 (Gross receipts of Alcoholic Beverages).
- 6. **PENALTY & INTEREST** Penalty begins April 16th in an amount equal to five percent (5%) of tax due of each calendar month or fraction thereof. The total penalty levied shall not exceed twenty-five percent (25%) of the total tax due; however, the penalty shall not be less than twenty-five dollars (\$25.00) plus interest at the rate of 1% per month (12% annually). For **Fiscal Year** penalty will be added on the 16th day of the 4th month after the end of the fiscal year.

7. SCHEDULE OF FEES

Total Gross Receipts (Item #5)

	<u>From</u>	To	License Fee
1	\$.00	\$ 99,999.99	\$60.00
2	\$100,000.00	\$199,999.99	\$95.00
3	\$200,000.00	\$299,999.99	\$195.00
4	\$300,000.00	\$399,999.99	\$290.00
5	\$400,000.00	\$499,999.99	\$450.00
6	\$500,000.00	\$699,999.99	\$755.00
7	\$700,000.00	\$999,999.99	\$1,040.00
8	\$1,000,000.00	\$2,999,999.99	\$1,925.00
9	\$3.000,000.00	\$4,999,999.99	\$3,025.00
10	\$5,000,000.00	\$7,499,999.99	\$4,125.00
11	\$7,500,000.00	\$9,999,999.99	\$5,225.00
12	\$10,000,000.00	And over	\$6,325.00

CALCULATION OF LICENSE FEE

Payable Annually by April 15th

(Fiscal Year payable by 15th day of the 4th month after end of the fiscal year.)

GROSS RECEIPTS as determined from preceding calendar or fiscal year	1)		
Less DEDUCTIONS FOR EXCISE TAX	2)	-	()
Less DEDUCTIONS FOR GOODS RETURNED	3)	-	()
Less GROSS RECEIPTS FOR ALCOHOLIC BEVERAGES	4)	-	()
TOTAL GROSS RECEIPTS	5)		
FEE DUE: (use above schedule of fees)	6)		
PENALTY AND INTEREST DUE	7)		
TOTAL FEE DUE	8)		

MAKE REMITTANCE PAYABLE TO "CITY OF BELLEVUE, KENTUCKY"