

CITY OF HIGHLAND HEIGHTS, KENTUCKY
ORDINANCE NO. 03-2008

AN ORDINANCE AMENDING SECTION
3(H) OF ORDINANCE NO. 11-2004
RELATING TO THE PAYMENT OF
OCCUPATIONAL TAXES IN HIGHLAND
HEIGHTS, KENTUCKY.

WHEREAS, the City of Highland Heights, has previously passed Ordinance No. 11-2004 relating to the payment of occupational license fees for the privilege of engaging in occupations, trades, professions, businesses and other activities in Highland Heights, Campbell County, Kentucky, and;

WHEREAS, the City of Highland Heights desires to comply with the requirements of KRS 68.197(11) to require that duly ordained, commissioned or denominationally licensed ministers of religion shall be subject to the same license fees imposed on others in Highland Heights, Kentucky on salaries, wages, commissions and other compensation earned for work done and services performed or rendered and deems it necessary and desirable that certain changes be made to the existing Ordinance imposing occupational license taxes on persons conducting businesses or engaging in occupations or professions within the City of Highland Heights, Kentucky.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF HIGHLAND HEIGHTS, KENTUCKY:

Section I

That Section 3(h) is amended by deleting same.

~~(h) No occupational license shall be imposed on a minister of religion who has been ordained in accordance with the ceremonial ritual or discipline of a recognized church, religion sect, or religious organization to teach and preach its public worship in the performance of one or more of those duties. However, it is not intended to exempt such ordained ministers of religion from the necessity of paying occupational license taxes for work done or services performed in the city in activities not connected with his/her regular duties as a minister of religion. Nothing in this subsection shall be construed to mean that employees of churches, religious congregations, or religious societies of all creeds (except duly ordained ministers) shall be relieved from the payment of occupational license taxes in compliance with this Ordinance.~~

Said section had exempted ministers of religion from the occupational license tax ordinance and said exemption is no longer permitted pursuant to KRS 68.197(11).

Section II

That this Ordinance shall be signed by the Mayor, attested by the City Clerk/Treasurer recorded and published. Same shall be in effect at the earliest time provided by law.

First reading this 15 day of January, 2008.

Second reading this 5 day of February, 2008.



MAYOR GREGORY V. MEYERS

ATTEST:


JEAN RAUF
CITY CLERK/TREASURER

08.03

PUBLISH CCR 02-14-2008