

CITY OF HIGHLAND HEIGHTS, KENTUCKY

ORDINANCE No. 08-2025

AN ORDINANCE AMENDING CHAPTER 110 OF THE CITY OF HIGHLAND HEIGHTS CODE OF ORDINANCES TO CHANGE THE OCCUPATIONAL LICENSE FEE ASSESSED ON THE WAGES AND COMPENSATION OF EMPLOYEES WORKING IN THE CITY FROM 1.0 TO 1.5 PERCENT, EFFECTIVE JANUARY 1, 2026.

WHEREAS, pursuant to Kentucky Constitution Section 181 and Kentucky statutes, the City of Highland Heights ("City") has the power to impose monetary charges on businesses and occupations, and employees thereof, for the purpose of producing general revenue ("occupational license fees"); and

WHEREAS, the City's occupational license fee is in the lowest rate category among Northern Kentucky cities (Exhibit A), and raising the rate by the proposed amount would still keep the city in a competitive position among neighboring communities; and

WHEREAS, in recognition of the need to raise additional funding to cover long-term projects for the City, including, but not limited to, the Commons at Highland Heights, major road work, sidewalk improvements, and economic development initiatives, the City Council believes it is in the best interest of the citizens of the City to raise the occupational license fee.

WHEREAS, this proposed rate change would go into effect on January 1, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE HIGHLAND HEIGHTS COUNCIL AS FOLLOWS:

Section I

That Chapter 110 of the City of Highland Heights Code of Ordinances is hereby amended as follows:

TITE XI: BUSINESS REGULATIONS

CHAPTER 110 OCCUPATIONAL LICENSE TAX

SECTION 110.03 OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED

CHAPTER 110: OCCUPATIONAL LICENSE TAX

**§ 110.03 OCCUPATIONAL LICENSE TAX PAYMENT REQUIRED.**

(A) Except as provided in division (B) below, every person or business entity engaged in any business for profit and any person or business entity that makes a filing with the Internal Revenue Service or the State Revenue Cabinet shall be required to file and pay to the city an annual occupational license tax for the privilege of engaging in such activities within the city.

- (1) The occupational license tax shall be measured by ~~1%~~ 1.5% of all wages and compensation paid or payable in the city for work done or services performed or rendered in the city by every resident and nonresident who is an employee up to Federal Insurance Contributions Act (FICA) maximum amounts.

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## Section II

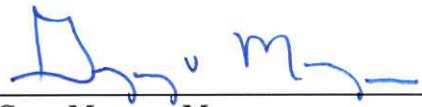
This Ordinance shall be in effect as of January 1, 2026, and in full force from and after its passage, publication, and recording, according to law.

## Section III

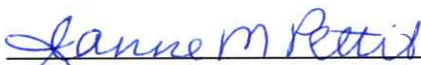
That this ordinance shall be signed by the Mayor, attested by the City Clerk/Treasurer, recorded and published. Same shall be in effect at the earliest time provided by law.

First Reading this 5<sup>th</sup> day of August, 2025

Second Reading: September 2, 2025

  
Greg Meyers, Mayor

Attest:

  
Jeanne Pettit, City Clerk/Treasurer

Passed: \_\_\_\_\_