**City of Springfield , KY Ordinance No. 2017-005**

 **Amending Ordinance No. 2007-010**

**Occupational License and Tax**

**An ordinance amending the Occupation License and Tax Ordinance to allow for the denial of a city regulatory license in the case of delinquency of taxes owed to the City of Springfield.**

**Now, therefore, be it ordained by the City Council of the City of Springfield, KY as follows:**

**SECTION NINE: PENALTIES, DENIAL OF LICENSE. PENALTIES: Any person or corporation who shall fail, neglect or refuse to make any return required by this ordinance, or any employer who shall fail to withhold said license fees or to pay over to the City fees so withheld under the terms of this ordinance, or any person who shall refuse to permit the Director of Finance or any agent or employee designated by him, in writing, to examine his books, records and papers, or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid the full disclosure of the amount of earnings or profits in order to avoid payment of the whole or any part of the license fee shall, upon conviction, be subject to a fine of not less than $20.00 nor more than $100.00 per day for each day the offense exists, within the discretion of the Court.**

**DENIAL OF ISSUANCE OR RENEWAL OF CITY REGULATORY LICENSE: A license may be denied or not renewed if applicant is not in compliance with this ordinance and all other ordinance of the City of Springfield and all state and federal laws, including but not limited to being delinquent on taxes owed to the City of Springfield.**

**This ordinance amendment shall take effect immediately, upon passage.**

**Adopted and approved this 15th day of May, 2017 by the City Council of the City of Springfield, KY.**

First Reading Date: May 9, 2017 Second Reading Date: May 15, 2017 Publication Date: May 17, 2017

**Signed by Mayor Debbie Wakefield and Attested by Laurie Smith City Clerk**