



McCracken County Tax Administrator's Office
P O Box 2658
Paducah, KY 42001
(270)444-4722

January 1, 2009

NOTICE OF ORDINANCE CHANGE

The McCracken County Fiscal Court has amended the current Occupational License Tax ordinance to be in compliance with KRS 67.750-795 as mandated by the Kentucky General Assembly. These changes make the assessment, collection, and payment of the Occupational Tax standardized across the state.

The amended McCracken County Occupational License Tax Ordinance is effective for reporting periods beginning on or after January 1, 2008. The ordinance is posted on the county website at www.mccrackenfiscalcourt.com. Blank tax forms are available to download, however, **any tax form received without the proper account number will be returned and any penalties and late fees enforced.**

Significant changes include:

- Definitions of terms are changed to be in compliance with the statute.
- Penalty for failure to file or pay is 5% per month, with a minimum of \$25 and a maximum of 25%. The penalty will apply to all forms filed late regardless if any tax payment was due.

It will be mandatory all net profit tax forms be accompanied by federal tax forms to verify figures. Any forms not accompanied by verification forms can be returned and late fees and penalties applied. Late fees will apply to all forms received after due date regardless if any taxes are owed.

The enclosed apportionment section of the worksheet applies to all companies doing business in multiple jurisdictions. Any questions or comments may be forwarded to the McCracken County Tax Administrator's Office at (270)444-4722.

Sincerely,

Angie Brown
McCracken County Treasurer