



Office of Tax Administrator  
Tammy M. Hanlon

ORDINANCE NO. 2003-5

Ordinance amending section 115.02 of the  
Hazard code relating to license fees imposed; Rate

Be it ordained by The City Commission of The City of Hazard, Kentucky as follows:

(1) Section 115.02 of the Hazard Code of Ordinances is hereby amended as follows:

Section 115.02 License fees imposed; Rate.

There is levied and imposed and annual license fee upon all persons engaged in any occupation, trade, or profession in the city for the privilege of engaging in the occupation, trade, or profession. The license fee shall be measured by 1.25% up to \$60,000.00 plus .50% (.005) above \$60,000.00 of gross annual salaries, wages, commissions, and other compensation earned by persons employed by others, and measured by 1.25% up to \$60,000.00 plus .50% (.005) above \$60,000.00 of the net annual profits of self-employed persons, partnerships, limited liability companies or other for profit legal entities.

(2) This ordinance shall take effect and be in full force and effect as of the 16<sup>th</sup> day of December 2002.

First reading: November 15<sup>th</sup> 2002

Second reading: December 16<sup>th</sup> 2002

Mayor \_\_\_\_\_  
William D Gorman

Attest:

City Clerk: Kathryn McAllister