2008 Kentucky Communities Imposing an Occupational Tax

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Kentucky Society
Certified Public Accountants

1735 Alliant Avenue
Louisville, KY 40299
502.266.5272 800.292.1754 (KY) FAX 502.261.9512

2008 Kentucky Communities Imposing an Occupational Tax (Compiled by KyCPA)

Community Name	*Tax Rate*	*Tax on Wages? Profits?*	*Return Filed Quarterly? Annually?*	*Who to Contact*				
Adairville	1.50	Both	Both	City Clerk/Treasurer 270/539-6731	PO Box 185 Fax 270/539-5503	Adairville	KY	42202
Alexandria	1.50	Wages	Both	Compliance Mgr Occupational License	PO Box 72958 859/292-3884 Fax 859/292-3827	Newport	KY	41072-0958 leads@campbellcountyky.org
Allen County	1.00	Both	Both	Occupational Tax Adm. 270/237-3626	PO Box 115 Fax 270/237-9155	Scottsville	KY	42164 beverly@allencounty.kentucky.com
Ashland	1.50	Both	Both	Finance Director, Tony Grubb	PO Box 1839 606/327-2013 Fax 606/325-2600	Ashland	KY	41105 ashlandfinance@windstream.net
Auburn	1.50	Both	Both	City Clerk/Treasurer 270/542-4149	PO Box 465 Fax 270/542-4143	Auburn	KY	42206 auburnky@logantele.com
Augusta	1.00	Net Profits	Both	City Clerk/Treasurer 606/756-2183	PO Box 85 Fax 606/756-2185	Augusta	KY	41002 gengland@augustakentucky.com
Ballard County	1.00	Wages	Quarterly	Treasurer 270/335-5176	PO Box 276 Fax 270/335-3010	Wickliffe	KY	42087
Bardstown	.50	Both ($15000-75000)	Both	Mike Abell, CFO 502/348-5947	220 N. 5th Street Fax 502/348-2433	Bardstown	KY	40004 mabell@bardstowncable.net
Bath County	1.5	Wages	Both	Bath County Treasurer 606/674-3129	PO Box 39 Fax	Owingsville	KY	40360 dcopher@windstream.net
Beattyville	1.00	Wages	Quarterly	City Clerk 606/464-5007	PO Box 307 Fax 606/464-2123	Beattyville	KY	41311 wkelly@beattyville.org
Bellevue	2.50	Wages	Quarterly	City Clerk/Treasurer 859/431-8888	616 Poplar St. Fax 859/261-8387	Bellevue	KY	41073 mary.scott@bellevueky.org
Benton	.50	Wages	Quarterly	Treasurer 270/527-8677	1009 Main St. Fax 270/527/2251	Benton	KY	42025 bcooper@cityofbenton.org
Berea	2.00	Wages	Both	Carol Richmond, Treasurer	212 Chestnut St. 859/986-7218 Fax 859/986-7616	Berea	KY	40403 cob_carol_richmond@hotmail.com
Boone County	.80	Both	Both	Boone Cty Occ Tax Adm 859/334-2144	PO Box 960 Fax 859/334-3914	Burlington	KY	41005 occlicense@boonecountyky.org
Boone County	.50	Both	Both	Boone Cty Occ Tax Adm 859/334-2144	PO Box 960 Fax 859/334-3914	Burlington	KY	41005 occlicense@boonecountyky.org
Boone County (mental health tax)	.15	Both	Both	Boone Cty Treasurer 859/334-2144	PO Box 960 Fax 859/334-3914	Burlington	KY	41005 occlicense@boonecountyky.org
Bourbon County	.75	Both	Both	Treasurer 859/987-2139	Courthouse Room 210 Fax 859/987-2136	Paris	KY	40361
Bowling Green	1.85	Both	Both	Occ. License Mgr 270/393-3639	PO Box 430 Fax 270/393-3636	Bowling Green	KY	42102 DavidD.Lyne@bgky.org (1/1/07)
Boyd County	1.00	Both	Quarterly	Tax Administrator 606/739-4134	PO Box 423 Fax 606/739-8451	Catlettsburg	KY	41129 mschumate@zoominternet.net

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Boyle County	.75	Both	Both	Boyle County Tax Adm.	321 W. Main St, Rm 117 859/238-111 Fax 859/238-1108 mpierce@boyleky.com	Danville	KY	40422
Breathitt County	1.00	Both	Both	Tax Administrator, Kay Barnett	PO Box 2 606/666-8807 Fax 606-666-3813 kayab_2000@yahoo.com	Jackson	KY	41339
Bromley	.075	Gross Profits	Quarterly	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459 melissa.maschinot@kentoncounty.org	Covington	KY	41011
Bromley	1.00	Wages	Quarterly	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459 melissa.maschinot@kentoncounty.org	Covington	KY	41011
Brooksville	1.75	Both	Quarterly	Clerk/Treasurer 606/735-2501	PO Box 216 Fax	Brooksville	KY	41004
Brownsville	1.00	Both	Quarterly	City Clerk/Treasurer 270/597-3814	PO Box 238 Fax 270/597-3274	Brownsville	KY	42210
Burkesville	1.00	Quarterly	Both	City Clerk/Treasurer Tax Adm	PO Box 250 270/864-5391 Fax 270/864-1795 cityofburkesville@yahoo.com	Burkesville	KY	42717
Butler County	1.00	Both	Both	Occ. Tax Adm. 270/526-2659	PO Box 608 Fax 270/526-2658	Morgantown	KY	42261
Cadiz	1.00	Wages	Quarterly	City Clerk 270/522-8244	PO Box 1465 Fax 270/522-0025 lrogers@cityofcadiz.com	Cadiz	KY	42211
Caldwell County	1.00	Both	Both	Caldwell Cty Tax Adm. 270/365-9776	100 E. Market #22 Fax 270/365-9776 jkirk@caldwellcourthouse.com	Princeton	KY	42445
Calvert City	.50	Both	Both	Tax Administrator 270/395-7138	PO Box 36 Fax 270/395-5554 gbivens@newwavecomm.net	Calvert City	KY	42029
Campbell County	1.05	Both	Both	L.L. Eads,Tax Mgr 859/292-3884	PO Box 72958 Fax 859/292-3827 leads@campbellcountyky.org	Newport	KY	41071
Caneyville	$1/wk pt $2/wk ft	Wages	Quarterly	City Clerk Brenda Brown 270/879-9701	PO Box 69 Fax 270/879-3333	Caneyville	KY	42721-0069
Carlisle	1.00	Both	Both	Clerk/Treasurer 859/289-3700	107 E. Chestnut St Fax 859/289-7704 cityofcarlisle@kywireless.com	Carlisle	KY	40311
Carmargo	1.00	Both	Both	Carmargo City Clerk 859/498-9075	4460B Camargo Road Fax 859/498-9075	Mt Sterling	KY	40353
Carroll County ($5000+)	1.00	Both	Both	Carroll Cty Tax Administrator	440 Main Street, 2nd Flr 502/732-7003 Fax 502-732-7023 cctax@bellsouth.net	Carrollton	KY	41008
Catlettsburg	1.50	Both	Both	Ms Hunt, City Clerk/Treasurer	PO Box 533 606/739-4533 Fax 606/739-5754	Catlettsburg	KY	41129
Cave City	1.00	Net Profits	Annually	City Clerk/Treasurer 270/773-2188	PO Box 567 Fax 270/773-4522 cityhall@caveland.net	Cave City	KY	42127-0567
Cave City	2.00	Wages	Quarterly	City Clerk/Treasurer 270/773-2188	PO Box 567 Fax 270/773-4522 cityhall@caveland.net	Cave City	KY	42127-0567

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Clark County	1.50	Both	Both	County Tax Adm. 859/745-0200	34 S. Main St., #103 Fax 859/737-5678	Winchester	KY	40391
Clarkson	2.00 wk	Wages	Quarterly	City Clerk/Treasurer 270/242-6997	PO Box 10 Fax 270/242-2841	Clarkson	KY	42726 clarksoncity@usdol.net
Clay City	1.00	Both	Quarterly	City Clerk 606/663-2224	PO Box 548 Fax 606/663-0672	Clay City	KY	40312 claycity04@yahoo.com
Clay County	1.00	Both	Both	County Tax Adm. 606/598-0009	305 Main St Fax 606/598-1483	Manchester	KY	40962 clayoctax@mikrotec.com
Clinton County	.75	Both	Both	Occ Tax Administrator 606/387-6409	100 S. Cross St Fax 606/387-7651	Albany	KY	42602 occtax@alltel.net
Cold Spring	Scale	Gross Receipts	Both	LL Eads, Tax Mgr 859/292-3884	PO Box 72958 Fax 859/292-3827	Newport	KY	41071 leads@campbellcountyky.org
Cold Spring	1.00	Wages	Quarterly	LL Eads, Tax Mgr 859/292-3884	PO Box 72958 Fax 859/292-3827	Newport	KY	41071 leads@campbellcountyky.org
Covington	2.50	Both	Both	Finance Director 859/292-2176	638 Madison Avenue Fax 859/292-2131	Covington	KY	41011 bobdue@covingtonky.gov
Crescent Springs	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Crescent Springs	.075	Gross Receipts	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Crestview Hills	1.00	Wages	Quarterly	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Crestview Hills	.75	Net Profits	Annually	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Cumberland County	.50	Both	Both	Deborah Carter, Tax Collector	PO Box 420 270/864-3377 Fax 270/864-5803	Burkesville	KY	42717 School tax:
Cumberland County	.75	Both	Both	Cum. Cty Fiscal Court, Stacey Thrasher	PO Box 826 270/864-3444 Fax 270/864-1757	Burkesville	KY	42717 staceytreasurer@alltel.net
Cynthiana	1.50	Wages	Both	City Clerk 859/234-7150	PO Box 67 Fax 859/234-0035	Cynthiana	KY	41031 cmcilvain@bellsouth.net
Danville	1.25	Wages	Both	Boyle Cty Tax Adm 859/238-1115	321 W Main St, Rm 117 Fax 859/238-1108	Danville	KY	40422 mpierce@boyleky.com
Danville	1.00	Net Profits	Both	Boyle Cty Tax Adm 859/238-1115	321 W Main St, Rm 117 Fax 859/238-1108	Danville	KY	40422 mpierce@boyleky.com
Daviess County	.35	Both	Both	Occupational Tax Administrator	PO Box 10008 270/685-8424 Fax	Owensboro	KY	42303 asook@daviessky.org
Dawson Springs	1.50	Both	Both	City Clerk/Treasurer 270/797-2781	PO Box 345 Fax 270/797-2221	Dawson Springs	KY	42408 dawsonsprings@ccol.net

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Dayton	2.00	Wages	Quarterly	City Clerk 859/491-1600	514 6th Avenue Fax 859/491-3538	Dayton	KY	41074
Dry Ridge	.50	Wages	Quarterly	City of Dry Ridge 859/824-3335	PO Box 145 Fax 859/824-3598	Dry Ridge	KY dryridge@fuse.net	41035
Eddyville	1.50	Wages	Quarterly	Clerk/Treasurer 270/388-2226	PO Box 744 Fax 270/388-5683	Eddyville	KY eddyville@vci.net	42038
Edgewood	.75	Net Profits	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Edgewood	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Edmonton	1.50	Both	Both	City Clerk 270/432-2811	PO Box 374 Fax 270/432-3949	Edmonton libby@edmonton.cityof.org	KY	42129
Elizabethtown	1.35	Both	Both	Finance Director 270/765-6121	PO Box 550 Fax 270/735-1204	Elizabethtown tara.cooper@elizabethtownky.gov	KY	42702-0550
Elkhorn City	1.00	Wages	Quarterly	Tax Administrator 606/433-1545	PO Box 393 Fax 606/432-0793	Elkhorn City	KY	41522
Elkton	1.50	Wages	Both	City Clerk 270/265-9877	Box 578 Fax 270/265-5816	Elkton city_clerk@elktonky.com	KY	42220
Elkton (see schedule)	.10	Gross Receipts	Annual	City Clerk 270/265-9877	Box 578 Fax 270/265-5816	Elkton city_clerk@elktonky.com	KY	42220
Elsmere	1.00	Both	Both	City Clerk 859/342-7911	318 Garvey Ave. Fax 859/342-7910	Elsmere cityofelsmere.com	KY	41018
Eminence	.75	Both	Both	Asst City Clerk 502/845-4159	PO Box 163 Fax 502/845-8066	Eminence robinm@insightbb.com	KY	40019
Erlanger	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Erlanger	.075	Gross Receipts	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Estill County	1.25	Both	Both	Laura Rogers, Treasurer	130 Main Street, #106 606/723-4822 Fax 606/723-5471	Irvine ann.rogers@irvineonline.net	KY	40336
Fayette County (School tax)	.50	Both	Both	Associate Director of Tax	701 E. Main, Rm 219 859/381-4159 Fax 859/381-4706	Lexington nancy.kaylor@fayette.kyschools.us	KY	40507
Flemingsburg	1.00	Both	Both	City Clerk 606/845-5951	Box 406 Fax 606/845-0712	Flemingsburg flemingsburgky.org	KY	41041
Florence	2.00	Wages	Quarterly	Finance Director 859/647-5413	8100 Ewing Blvd. Fax 859/647-5447	Florence lchapman@cityofflorenceky.com	KY	41042
Fort Mitchell	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012

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Fort Mitchell	.075	Gross Receipts	Annually	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Fort Thomas	1.25	Both	Both	L.L. Eads, Tax Mgr 859/292-3884	PO Box 72958 Fax 859/292-3827	Newport leads@campbellcountyky.org	KY	41071
Fort Wright	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Fort Wright	.075	Gross Receipts	Annually	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington melissa.maschinot@kentoncounty.org	KY	41012
Frankfort	1.75	Both	Both	License Fee Administrator	PO Box 697 502/352-2081 Fax 502/875-8502	Frankfort tbrown@fewpb.com	KY	40602
Franklin	1.00	Wages/ Gross Receipts	Both	Ms. Cassady, License & Fees	PO Box 2805 270/586-4497 Fax 270/586-9419	Franklin m/c.fky@comcast.net	KY	42135
Franklin County	1.00	Both	Both	Occ. Tax Administrator 502/875-8709	PO Box 594 Fax 502/875-8755	Frankfort d.perkins@dcr.net	KY	40602
Fulton	2.00	Wages/ Gross Receipts	Annual	City Clerk 270/472-1322	PO Box 1350 Fax 270/472-6526	Fulton hlee@vci.net	KY	42041
Gallatin County	1.00	Wages (5000+)	Quarterly	Lesa Ballard, Tax Admin	PO Box 144 859/567-5691 Fax 859/567-4764	Warsaw kfrench@fuse.net	KY	41095
Gamaliel	1.00	Both	Both	City Clerk 270/457-2901	PO Box 126 Fax 270/457-2901	Gamaliel gamalielgov@scrtc.com	KY	42140
Garrard County	1.00	Both	Both	Tax Administrator 859/792-3531	PO Box 595 Fax 859/792-2010	Lancaster	KY	40444
Georgetown	1.00	Both	Both	Georgetown/Scott Cty Rev. Commission	PO Box 800 502/863-9805 Fax 502/863-9808	Georgetown info@gscrevenue.com	KY	40324
Glasgow	1.50	Both	Both	License Fee Mgr 270/651-5131	PO Box 278 Fax 270/651-2511	Glasgow bkerney@glasgow-ky.com	KY	42142
Graves County	1.00	Wages	Quarterly	Graves County Treasurer	101 E. South St. 270/247-3626 Fax 270/247-1274	Mayfield	KY	42066
Grayson County	.50	Both	Both	Tax Administrator Larry Holeman	PO Box 4160 270/259-0354 Fax 270/259-0404	Leitchfield gcdcor@bgfolco.com	KY	42755
Greensburg	1.00	Both	Both	Kimberly Henderson, City of Greensburg	110 West Court Street 270/932-4298 Fax 270-932-7778	Greensburg k.henderson@greensburgonline.com	KY	42743
Guthrie	1.00	Wages	Annual	City of Guthrie 270/483-2511	PO Box 125 Fax 270/483-9062	Guthrie guthriecityclk@yahoo.com	KY	42234
Hancock County	1.25	Both	Both	Tax Administrator 270/927-8788	PO Box 416 Fax 270/927-0999	Hawesville	KY	42348
Harrison County	1.50	Both	Quarterly	Tax Administrator 859/234-7136	111 S Main St., PO Box 708 Fax 859/234-6647	Cynthiana hctax@roadrunner.com	KY	41031

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Harrodsburg	1.00	Both	Both	Occ. License Fee Adm. 859/734-2225	208 S Main St Fax 859/734-6231	Harrodsburg	KY	40330 beckyclerk@hotmail.com
Hart County	.008	Both	Both	Occ. Tax Administrator 270/524-3507	PO Box 247 Fax No Fax	Munfordville	KY	42765-0247
Hazard	1.25 under	Both	Both	Tax Administrator 606/436-3171	PO Box 420 Fax 606/436-3252	Hazard	KY	41702
Hazard	.50 over 60,000	Both	Both	Tax Administrator 606/436-3171	PO Box 420 Fax 606/436-3252	Hazard	KY	41702
Henderson	1.00	Both	Both	Occ. License Tax Rep. 270/831-1290	PO Box 671 Fax 270/827-6054	Henderson	KY	42419 businesslic@cityofhendersonky.org
Hickman	1.50	Both	Both	City Clerk 270/236-2535	1812 S. 7th St Fax 270/236-2537	Hickman	KY	42050 cohk@galaxycable.net
Highland Heights	1.00	Wages/ Gross Receipts	Both	L.L. Eads, Tax Mgr 859/292-3884	PO Box 72958 Fax 859/292-3827	Newport	KY	41071 leads@campbellcountyky.org
Hillview	1.50	Wages	Both	City Clerk 502/957-5280	298 Prairie Drive Fax 502/955-5673	Louisville	KY	40229 hillviewbetty@hillviewkycityhall.com
Hodgenville	.75	Both	Both	City Clerk/Treasurer 270/358-3832	PO Box 189 Fax 270/358-9757	Hodgenville	KY	42748 hville@alltel.com
Hopkinsville	2.00	Both	Both	Finance Director 270/890-0239	PO Box 707 Fax 270/889-0236	Hopkinsville	KY	42241 tax-info@hopkinsvilleky.us
Hopkinsville	1.50	Net Profits ($250 min)	Annually	Finance Director 270/890-0239	PO Box 707 Fax 270/889-0236	Hopkinsville	KY	42241 tax-info@hopkinsvilleky.us
Horse Cave	.50	Wages	Both	Licensing Clerk 270/786-2680	PO Box 326 Fax 270/786-2688	Horse Cave	KY	42749 horsecave@hotmail.com 1/1/07
Independence	1.25	Wages	Quarterly	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Independence	.075	Gross Receipts	Annually	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Jackson	1.00	Both	Both	Tax Administrator 606/666-7069	333 Broadway Fax 606/666-7046	Jackson	KY	41339 angiecombs@setel.com
Jackson County	1.00	Both	Both	Theresa Truitt 606/287-8375	PO Box 514 Fax	McKee	KY	40447
Jamestown	1.00	Wages	Quarterly	City Clerk/Treasurer 270/343-4594	PO Box 587 Fax 270/343-4929	Jamestown	KY	42629 kimw@j-town.org or dconner@-town.org
Jeffersontown	1.00	Wages	Both	Tax Administrator 502/267-8333	10416 Watterson Trail Fax 502/267-0547	Jeffersontown	KY	40299 btinsley@jeffersontownky.com
Jeffersonville	1.00	Both	Both	Jeffersonville Clerk 859/498-5808	PO Box 127 Fax 859/497-6267	Jeffersonville	KY	40337

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Jessamine County	1.00	Both	Both	Cindy Tudor, Tax Adm 859/885-3206	113 Court Row Fax 859/887-0900	Nicholasville KY 40356 cindy.ta@jessamineco.com
Johnson County	.50	Both	Both	Adm of Tax 606/789-2550	PO Box 868 Fax 606/789-2555	Paintsville KY 41240 edaharvey@bellsouth.net
Junction City	1.00	Wages	Both	Clerk/Treasurer 859/854.3900	PO Box 326 Fax Same	Junction City KY 40440 policedeptment@bellsouth.net
Kenton County	.7097	Wages under 25,000	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington KY 41012 melissa.maschinot@kentoncounty.org
Kenton County	1.097	Net Profits over 37,500	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington KY 41012 melissa.maschinot@kentoncounty.org
Kenton County	.7097	Net Profits under	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington KY 41012 melissa.maschinot@kentoncounty.org
Kenton County	1.097	Wages over 25,000	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington KY 41012 melissa.maschinot@kentoncounty.org
Knox County	1.00	Both	Both	Occ Tax Administrator 606/546-8915	PO Box 177 Fax 606/546-6196	Barbourville KY 40906 kfctax@barbourville.com
Lakeside Park	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington KY 41012 melissa.maschinot@kentoncounty.org
Lakeside Park	.75	Gross Receipts	Annually	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington KY 41012 melissa.maschinot@kentoncounty.org
Laurel County	1.00	Both	Both	Tax Administrator 606/878-9766	PO Box 650 Fax 606/878-9803	London KY 40743 laurelocctax@alltel.net
Lebanon	1.00	Both	Both	Tax Administrator 270/692-6272	PO Box 840 Fax 270/692-4638	Lebanon KY 40033
Lebanon Junction	0.80	Wages	Both	City Clerk 502/833-4688	PO Box 69 Fax 502/833-4311	Lebanon Junction KY 40150
Leitchfield	1.20	Both	Both	City Clerk/Treasurer 270/259-4034	PO Box 398 Fax 270/259-5858	Leitchfield KY 42755-0398 kerry.white@leitchfield.org
Lewisburg	1.50	Both	Both	City Clerk/Treasurer 270/755-4828	PO Box 239 Fax 270/755-4829	Lewisburg KY 42256 lewisky@logantele.com
Lexington Fayette Urban County	2.25	Both	Both	Director of Revenue 859/258-3355	200 E. Main St. Fax 859/258-3352	Lexington KY 40507 Billo@lfucg.com
Lincoln County	1.00	Both	Both	Tax Adm, Pat Young 606/365-4520	201 E. Main St, Ste. 5 Fax 606/365-4520	Stanford KY 40484 lcolf@bellsouth.net
Livingston County	1.00	Both	Both	Occ. Tax Administrator 270/928-3361	PO Box 48 Fax 270/928-3262	Smithland KY 42081 tracymitchell@hughes.net
Logan County	.75	Both	Both	Logan Cty Occ Tax Dir 270/726-4667	PO Box 236 Fax 270/726-3117	Russellville KY 42276 logantaxes@bellsouth.net

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Louisville Metro	.75	School Tax		Lou/Jefferson County Revenue Commission	PO Box 35410 502/574-4860 Fax 502/574-4818	Louisville	KY	40232 taxhelp@revenue.org
Louisville Metro	1.45	Both	Both	Lou/Jefferson County Rev. Commission	PO Box 35410 502/574-4860 Fax 502/574-4818	Louisville	KY	40232 taxhelp@revenue.org
Ludlow	1.50	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Madison County	1.00	Both	Both	Occ Tax Admin 859/624-4742	PO Box 547 Fax 859/624-4027	Richmond	KY	40476 angel.powell@madisoncountyky.us
Madisonville	1.50	Both	Both	Finance Director 270/824-2107	PO Box 1270 Fax 270/821-0271	Madisonville	KY	42431
Magoffin County	1.00	Wages	Both	County Judge 606/349-2313	PO Box 430 Fax 606/349-2109	Salyersville	KY	41465 magtreasurer@foothills.net
Marion	.75	Both	Both	City Treasurer 270/965-4177	217 S. Main St Fax 270/965-5235	Marion	KY	42064
Marion County	1.00	Both	Both	County Treasurer 270/692-3451	223 N Spalding Ave #201 Fax 270/692-9487	Lebanon	KY	40033 kevincochram@windstream.com
Marshall County	1.00	Both	Both	Tax Administrator, Angie Murphy	PO Box 114 270/527-4725 Fax 270/527-4795	Benton	KY	42025 angie.murphy@mail.state.ky.us
Marshall County (school tax)	.50	Both	Both	Marshall Cty Finance Officer	86 High School Road 270/527-6759 Fax 270/527-0804	Benton	KY	42025 karen.frizzell@kyschools.us
Martin	1.3	Wages	Both	City Clerk 606/285-9335	PO Box 749 Fax 606/285-3309	Martin	KY	41649 martin1@setel.com
Martin County	1.00	Wages	Monthly	Tax Adm. Marlena Slone	PO Box 309 606/298-2085 Fax 606/298-2120	Inez	KY	41224 mfslone@charter.net
Mayfield (different rateover 50000)	2.00	Both	Both	City Clerk/Treasurer 270/247-1981	211 E. Broadway Fax 270/247-7151	Mayfield	KY	42066 tjohnson@cityofmayfield.org
Maysville	1.95	Both	Both	Asst. City Comptroller 606/564-9411	216 Bridge St Fax 606/564-9416	Maysville	KY	41056
McCracken County 42002		1.00	Both	Both	County Tax	PO Box 2658	Paducah	KY
				Administrator	270/444-4722 Fax 270/444-4737			abrown@co.mccracken.ky.us
McCreary County	1.00	Both	Both	Stephanie Tucker, Tax Adm.	PO Box 327 606/376-1322 Fax 606/376-4319	Whitley City	KY	42653
McKee	1.00	Both	Both	Marla Fields, City Clerk 606/287-8305	PO Box 455 Fax 606/287-7179	McKee	KY	40447 citymckee@prtcnet.org
McLean County	1.00	Both	Both	Darron L. Brawner, Adm.	PO Box 670 270/273-9170 Fax	Calhoun	KY	42327
Menifee County	1.25	Both	Both	Tax Administrator 606/768-9029	PO Box 294 Fax Same #	Frenchburg	KY	40322 taxadm@mrtc.com

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Community Name	*Tax Rate*	*Tax on Wages? Profits?*	*Return Filed Quarterly? Annually?*	*Who to Contact*				
Mercer County	0.45	Both	Both	Tax Administrator 859/734-6300	PO Box 265 Fax 859/734-6345	Harrodsburg	KY	40330 ssanders@mercerky.com
Metcalfe County	1.00	Both	Both	Tax Administrator 270/432-3181	PO Box 149 Fax 270/432-3726	Edmonton	KY	42129 metcoje@scrtc.com
Middlesboro	2.00	Both	Both	Code Enforcement Officer	PO Box 756 606/248-5670 Fax 606/248-1202	Middlesboro	KY	40965
Midway	2.00	Both	Both	City Clerk/Treasurer 859/846-4413	PO Box 4275 Fax 859/846-4411	Midway	KY	40347 phyllis@amikrotee.com
Millersburg	1.00	Both	Both	Carolyn Sears 859/484-3901	5th St., PO Box 265 Fax 859/484-3901	Millersburg	KY	40348
Monroe County	.50	Both	Both	Occ. Tax Administrator 270/487-6392	200 N. Main St, Suite G Fax 270/487-0591	Tompkinsville	KY	42167
Montgomery County	1.00	Both	Both	Occ Tax Administrator 859/498-5389	44 W. Main St Fax 859/498-1040	Mt. Sterling	KY	40353 mary.blevins@ky.gov
Morehead	1.50	Both	Both	Finance Director 606/784-9744	PO Box 490 Fax 606/784-6629	Morehead	KY	40351
Morgan County	.50	Both	Both	Linda Bradley, Adm Assistant	450 Prestonsburg St 606/743-3897 Fax 606/743-3895	West Liberty	KY	41472 mcfc.lb@gmail.com 7/1/08
Morgantown	2.00	Both	Both	City Clerk/Treasurer 270/526-3557	PO Box 397 Fax 270/526-6295	Morgantown	KY	42261 morg6874@bellsouth.net
Mount Vernon	1.00	Both	Both	Tax Adm., Phyllis Deatherage	PO Box 1465 606/256-3437 Fax 606/256-3443	Mount Vernon	KY	40456 pdeatherage@mtvernonky.org
Mt. Olivet	1.00	Wages	Both	City of Mt. Olivet 606/724-5816	PO Box 166 Fax 606/724-5816	Mt Olivet	KY	41064
Mt. Washington	1.00	Wages	Quarterly	City Clerk 502/538-4216	PO Box 285 Fax 502/538-4064	Mt. Washington	KY	40047 Christi.Franklin@cityofmtwashington.org
Muldraugh	1.00	Wages	Both	City Clerk/Treasurer 502/942-2824	PO Box 395 Fax 502/942-2892	Muldraugh	KY	40155 cityofmuldraugh@aol.com
Muldraugh	.25	Gross Profits	Both	City Clerk/Treasurer 502/942-2824	PO Box 395 Fax 502/942-2892	Muldraugh	KY	40155 cithofmuldraugh@aol.com
Nelson County	.50	Both ($0-15000)	Both	Occupational License Adm.	PO Box 578 502/348-1802 Fax 502/348-1873	Bardstown	KY	40004 nelsonolf@bardstown.com
Newport	.35	Gross Receipts	Annual	License Inspector 859/292-3660	PO Box 1090 Fax 859/292-3663	Newport	KY	41071 mwhitehead@newportky.gov
Newport	2.50	Wages	Quarterly	License Inspector 859/292-3660	PO Box 1090 Fax 859/292-3663	Newport	KY	41071 mwhitehead@newportky.gov
Nicholas County	1.00	Both	Both	Tax Administrator 859/289-3725	PO Box 167 Fax 859/289-3705	Carlisle	KY	40311

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Community Name	*Tax Rate*	*Tax on Wages? Profits?*	*Return Filed Quarterly? Annually?*	*Who to Contact*				
Nicholasville	1.50	Wages/ Gross Receipts	Both	Tax Adm., Leanne Holland	PO Box 590 859/885-7618 Fax 859/881-0750	Nicholasville	KY	40340 leanne_holland@nicholasville.org
Oak Grove	1.50	Both	Both	City Clerk 270/439-4646	PO Box 250 Fax 270/439-1201	Oak Grove	KY	42262 ogcc@oakgroveky.org
Ohio County	1.00	Both	Both	Tax Adm., Lugenia Sapp	PO Box 185 270/298-4410 Fax 270/298-4409	Hartford	KY	42347 lugenias@bellsouth.net
Owensboro	1.33	Both	Both	Deputy Finance Director	PO Box 10008 270/687-8534 Fax 270/687-8526	Owensboro	KY	42302 hamricam@owensboro.org
Owenton	1.00	Both	Quarterly	Clerk/Treasurer 502/484-2322	220 S. Main St Fax 502/484-5156	Owenton	KY	40359 owentonpdcmb@yahoo.com
Paducah	2.00	Wages/Gr oss Receipts	Both	Revenue Manager 270/444-8513	PO Box 2427 Fax 270/443-6653	Paducah	KY	42002 acopeland@ci.paducah.ky.us
Paintsville	1.00	Both	Both	City Clerk 606/789-2600	PO Box 1588 Fax 606/789-2602	Paintsville	KY	41240
Paris	1.50	Both	Both	Occ. License Ord. Adm.	525 High St. 859/987-2110 Fax 859/987-4640	Paris	KY	40361
Park City	1.00	Both	Both	Pauline Toms 270/749-5695	PO Box 304 Fax 270/749-2425	Park City	KY	42160
Park Hills	.35	Gross Receipts	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Park Hills	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459	Covington	KY	41012 melissa.maschinot@kentoncounty.org
Pendleton County	.50	Wages	Quarterly	Tax Adm.(apply before forms available)	233 Main St, Rm 4 859/654-1808 Fax 859/654-5047	Falmouth	KY	41040 pcpayrolltaxadm@fuse.net
Pikeville	2.00	Both	Both	Occ. Tax Administrator 606/437-5105	118 College Street Fax 606/444-5292	Pikeville	KY	41501 gratliff@pikevillecity.com
Pineville	1.50	Both	Both	City Clerk/Treasurer 606/337-2958	PO Box 688 Fax 606/337-7111	Pineville	KY	40977 ctyclerk@bellsouth.net
Pioneer Village	1.00	Wages	Quarterly	City of Pioneer Village 502/957-3800	4700 Summitt Dr. Fax 502/957-4580	Louisville	KY	40229 little3110@aol.com
Powell County	1.00	Both	Both	Patricia Holland, Finance Officer	PO Box 506 606/663-2834 Fax 606/663-2905	Stanton	KY	40380 judge099@yahoo.com
Prestonsburg	1.50	Both	Both	City Comptroller 606/886-2335	200 North Lake Dr. Fax 606/886-0563	Prestonsburg	KY	41653 yvett.stephens@prestonsburg.net
Princeton	1.50	Both	Both	Finance Director 270/365-9575	206 E. Market St.. Fax 270/365-4661	Princeton	KY	42445 dksoxprinceton@mchsi.com
Pulaski County	1.25	Both	Both	Tax Administrator 606/679-2393	PO Box 658 Fax 606/451-8763	Somerset	KY	42502 cmcqueen@pcgovt.com

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Community Name	*Tax Rate*	*Tax on Wages? Profits?*	*Return Filed Quarterly? Annually?*	*Who to Contact*				
Radcliff	2.00	Wages	Both	City CFO 270/351-4714	PO Drawer 519 Fax 270/351-7329	Radcliff	KY	40159 cfox@radcliff.org
Richmond	2.00	Both	Quarterly	Dir. of Finance 859/623-1000	PO Box 1268 Fax 859/624-2753	Richmond	KY	40476-1268 mbroyles@email.richmond.ky.us
Robertson County	1.5	Both	Both	Payroll Occ Tax Adm. 606/724-5615	PO Box 76 Fax 606/724-5022	Mt Olivet	KY	41064 jeanneellis11@hotmail.com
Rockcastle County	1.5	Both	Both	Occ. Tax. Adm. 606/256-1293	PO Box 1810 Fax 606/256-8104	Mt Vernon	KY	40456 jclontzcpa@windstream.net
Rowan County	1.00	Both	Both	Finance Director 606/784-6628	PO Box 607 Fax 606/784-6629	Morehead	KY	40351
Russell	.75	Both	Both	Reva Sturgill, Clerk 606/833-9555	PO Box 473 Fax 606/324-4739	Russell	KY	41169
Russell County	.25	Both	Both	Tax Administrator 270/343-1404	PO Box 7 Fax 270/343-2134	Jamestown	KY	42629 rctaxad@duo-county.com
Russell Springs	1.00	Wages	Quarterly	City Clerk 270/866-3981	PO Box 247 Fax 270/866-3860	Russell Springs	KY	42642
Russellville	2.00	Both	Both	Finance Director 270/726-5002	PO Box 434 Fax 270/726-5068	Russellville	KY	42276 jdaech@russellvilleky.org
Salyersville	1,00	Wages	Quarterly	Clerk 606/349-2409	PO Box 640 Fax 606/349-2449	Salyersville	KY	41465 svillech@foothills.net
Scott County	1.00	Both	Both	Georgetown/Scott Cty Rev Commission	PO Box 800 502/863-9805 Fax 502/863-9808	Georgetown	KY	40324 info@gscrevenue.com
Scott County	.50	Both	Annual	Georgetown/Scott Cty Rev Commission	PO Box 800 502/863-9805 Fax 502/863-9808	Georgetown	KY	40324 info@gscrevenue.com
Scottsville	1.50	Both	Quarterly	City Treasurer 270/237-4472	201 W. Main St., Ste 8 Fax 270/237-4922	Scottsville	KY	42164 Eanderson@Scottsville.cityof.org
Shelby County	1.00	Both	Quarterly	Tax Administrator 502/633-7685	215 Washington St. Fax 502/633-6514	Shelbyville	KY	40065 jamesray.wiley@shelbycountykentucky
Shelbyville	1.50	Both	Quarterly	Deputy City Clerk 502/633-8000	PO Box 1289 Fax 502/633-4292	Shelbyville	KY	40066 wendy@shelbyvillekentucky.com
Shepherdsville	1.00	Wages	Quarterly	City Clerk/Treasurer 502/543-2923	PO Box 400 Fax 502/543-6201	Shepherdsville	KY	40165
Shively	1.50	Both	Both	Becky Roberson, Occ. Tax Adm.	3920 Dixie Hwy 502/449-5000 Fax 502/449-5004	Shively	KY	40216 broberson@insightbb.com
Silver Grove	1.50	Wages	Both	City Clerk, Kay Wright 859/441-6390	PO Box 428 Fax 859/441-4363	Silver Grove	KY	41085 sgpolice@insightbb.com
Simpson County	.75	Wages	Quarterly	Simpson County Tax Adm.	PO Box 242 270/586-7184 Fax 270/598-8914	Franklin	KY	42135 nwilson@simpsoncounty.us

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Southgate	2.50	Wages/ Gross Receipts	Both	Compliance Mgr Occupational License	PO Box 72958 859/292-3884 Fax 859/292-3827 leads@campbellcountyky.org	Newport	KY	41071-0958
Springfield	1.00	Both	Both	City Treasurer 859/336-5440	127 W. Main St. Fax 859/336-5455 springcityhall@hotmail.com	Springfield	KY	40069
St Matthews	.75	Wages	Quarterly	Tax Administrator 502/895-9444	3940 Grandview Ave Fax 502/895-0510	St Matthews	KY	40207
Stanford	.65	Both	Both	Sandy Gooch 606/365-4500	305 E. Main St. Fax 606/365-4500	Stanford	KY	40484
Stanton	1.00	Both	Quarterly	City Clerk 606/663-4459	PO Box 370 Fax 606/663-4433	Stanton	KY	40380 (additional 3% school tax)
Taylor County	1.00	Both	Both	Occ. Tax Clerk 270/465-9760	PO Box 529 Fax 270/465-0380 tcocctax@alltell.net	Campbellsville	KY	42719
Taylor Mill	2.00	Both	Both	License Inspector 8859/392-	PO Box 792 Fax 859/392-1459 melissa.maschinot@kentoncounty.org	Covington	KY	41012
Todd County	1.00	Both	Quarterly	Todd County Treasurer 270/265-9966	PO Box 310 Fax 270/265-9966 tctreasurer@mchsi.com	Elkton	KY	42220
Tompkinsville	1.00	Wages	Quarterly	City Clerk 270/487-6776	206 N Magnolia St Fax 270/487-6940 cityoftompkinsville@mchsi.com	Tompkinsville	KY	42167
Union County	.50	Both	Both	County Tax Admn 270/389-3438	PO Box 60 Fax 270/389-4232 uctreasurer@bellsouth.net	Morganfield	KY	42437
Vanceburg	1.00	Wages	Quarterly	City Clerk 606/796-3044	615 2nd St. Fax 606/796-6096	Vanceburg	KY	41179
Versailles	1.00	Both	Both	Tax Clerk 859/873-5184	PO Box 625 Fax 859/873-5969 1brumback@cityhall.versaillesky.com	Versailles	KY	40383
Villa Hills	.075	Gross Receipts	Annually	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459 melissa.maschinot@kentoncounty.org	Covington	KY	41012
Villa Hills	1.00	Wages	Both	License Inspector 859/392-1440	PO Box 792 Fax 859/392-1459 melissa.maschinot@kentoncounty.org	Covington	KY	41012
Warren County	1.00	Both	Both	Warren Cty Treasurer 270/842-5805	429 East 10th St. Fax 270/781-2777 jerrypearson@ky.gov	Bowling Green	KY	42101
Warren County (school tax)	.50	Both	Both	Occ Tax Manager 270/842-7168	PO Box 51530 Fax 270/842-3411 Shaunna.cornwell@warren.kyschools.us	Bowling Green	KY	42102
Warsaw	1.00	Wages	Quarterly	Clerk/Treasurer 859/567-5900	PO Box 785 Fax 859/567-5931 carolyn@cityofwarsawky.org	Warsaw	KY	41095
Washington County	.75	Both	Both	Occ. Tax Administrator 859/366-5430	PO Box 228 Fax 859/336-5407 carlah@kyol.net	Springfield	KY	40069
Wayne County	.90	Wages	Quarterly	Wayne Cty Tax Adm 606/348-4241	PO Box 439 Fax 606/348-6647 wcocctax@alltel.net	Monticello	KY	42633

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West Buechel	1.00	Both	Both	City Clerk/Treasurer - Norma Robinson	3705 Bashford Ave. 502/459-4400 Fax 502/456-6928	Louisville	KY	40218 nrobinson@networktel.net
West Liberty	.50	Wages	Both	Sally Barker, City Clerk	565 Main Street 606/743-3330 Fax 606/743-2202	West Liberty	KY	41472 wliberty@mrtc.com (7/1/07)
West Point	2.00	Both	Both	Clerk/Treasurer 502/922-4260	509 Elm Street Fax 502/922-4262	West Point	KY	40177 westpointgov@insightbb.com
Whitley County	1.00	Both	Both	Tax Administrator 606/539-0477	PO Box 268 Fax 606/539-0478	Williamsburg	KY	40769 Philb@2geton.net
Wilder	2.25	Wages/ Gross Receipts	Both	City Clerk/Treasurer 859/581-8884	520 Licking Pike Fax 859/581-0823	Wilder	KY	41071 mmeyers@isoc.net
Wilmore	2.00	Both	Quarterly	Tax Administrator 859/858-4411	335 E. Main St. Fax 859/858-3595	Wilmore	KY	40390 cbrandenburg@wilmore.org
Winchester	1.50	Wages	Quarterly	Debra Bailey, Treasurer 859/744-1660	PO Box 4135 Fax 859/744-7450	Winchester	KY	40392 dbailey@winchesterky.com
Wolfe County	1.25	Wages	Quarterly	Barbara Phillips 606/668-3040	PO Box 429 Fax 606/668-3367	Campton	KY	41301
Woodford County	1.50	Both	Both	Treasurer/Tax Adm. 859/873-5701	103 S. Main St. #201 Fax 859/873-0196	Versailles	KY	40383 bwilson@woodfordcountyky.org

This document is based on information received by the Kentucky Society of Certified Public Accountants as of September 10, 2008. The data contained is the latest information provided by the individual local authorities and should be used for informational purposes **only**. It is important to remember that authorities can change their regulations and rates at any time. Please note that many of the communities will be changing their forms to comply with new regulations. Recent changes are in **bold.**

For complete details and forms we suggest that you contact the taxing authority. If you note any error(s) on this listing or know of additional communities imposing an occupational tax, please contact Carolyn Bowen, CMP, Director of Continuing Professional Education, Kentucky Society of CPAs, 1735 Alliant Avenue, Louisville, KY 40299 502.266.5272 or 800.292.1754 (in KY) or by email at cbowen@kycpa.org. This document is for the exclusive use of the KyCPA members and their individual business clients. The reproduction of this listing by software vendors or others for the distribution of a product sold for a fee is prohibited.