

Jessamine County Occupational Tax Office

Notice

Federal Government and U. S. Postal Service Employees

**Subject: Jessamine County License Fee Ordinance as amended
Effective for tax periods beginning on or after January 1, 2008**

The Jessamine County License Fee Ordinance has been amended to be in compliance with KRS 67.750-795 as mandated by the Kentucky General Assembly. There are changes that will affect federal government and U.S. Postal Service employees in Jessamine County.

- Definitions of terms are changed to be in compliance with the statute.
- Requests for refund are limited to two years, compared to the previous period of three years.
- Penalty for failure to file **or** pay is 5% per month, with a minimum of \$25.00 and a maximum of 25%. Previously the penalty was 10% with no minimum and no maximum. Interest charged is 12% per annum. Previously interest charged was 6% per annum.
- **Due date for annual wage withholdings will be February 28th each year, compared to April 30th each year.**
- Confidentiality rules for reviewing and/or releasing tax information is codified with penalties and imprisonment for violation.

The payment required to be made by an employee, can be made quarterly, for the periods ending March 31st, June 30th, September 30th and December 31st of each year, or at any time the employee wishes to make an estimated payment for the year in which wages are earned.

The amendment of the Jessamine County License Fee Ordinance No. 110 is effective for reporting periods beginning on or after January 1, 2008.

The full text of Ordinance No. 110 can be found at www.jessamineco.com. Hard copies can be requested by calling (859) 885-3206.