

TAX ON RESTAURANTS

§ 38.30 RESTAURANT TAX IMPOSED.

There is hereby imposed and levied, pursuant to KRS 91A.400, a tax of three percent (3%) of the gross retail sales of restaurants doing business within the city.
(1995 Code, § 38.25) (Ord. passed 10/20/1995)

§ 38.31 DEFINITION.

For the purpose of this subchapter, the following definition shall apply unless the context clearly indicates or requires a different meaning.

RESTAURANT.

(1) Any fixed or mobile commercial establishment that engages in the preparation and serving of ready to eat foods in portions to the consumer, including, but not limited to: grills; tearooms; sandwich shops; soda fountains; taverns; bars; cocktail lounges; nightclubs; roadside stands; street vendors; catering kitchens; commissaries; or similar places in which food is prepared for sale for consumption on the premises or elsewhere.

(2) It does not include schools, food vending machines, establishments serving beverages only in single service or original containers, or retail food markets which only cut, slice, and prepare cold-cut sandwiches for individual consumption.

(1995 Code, § 38.26) (Ord. passed 1-12-1995)

§38.32 TEMPORARY FOOD OPERATIONS INCLUDED.

Temporary food stands, booths, street concessions, and similar type operations, whether operated by non-profit corporations or not, when food is prepared and sold for immediate consumption, are not exempt from this tax.

(1995 Code, § 38.27) (Ord. passed 1-12-1995)

Cross-reference: Mobile food vendors, see Ch. 155

§ 38.33 AMOUNT OF TAX; DUE DATE.

On and after February 1, 1995, every person, company, corporation, or other like or similar persons, groups, or organizations doing business as restaurants located in the city or offering transient rooms therein as described § 38.15 shall pay monthly to the City Treasurer a tax of three percent (3%) of the gross retail sales or total rent collected by them during the preceding month. Such tax shall be due and payable to the City Treasurer twenty (20) days after the last day of each month, together with a return on a form furnished by or obtained from the City Treasurer, setting forth an aggregate amount of gross retail sales or total rent charged and collected during the period to which the tax applies, together with such other pertinent information as the Treasurer may require. (1995 code, § 38.28) (Ord. passed 1-12-1995)
Penalty, see § 38.99

§ 38.34 COLLECTION AND ENFORCEMENT; PENALTY ADDED.

The collection and enforcement of any tax imposed by this subchapter shall be carried out by the City Clerk or other designated agent of the city. Any tax imposed by this subchapter which shall remain unpaid after it becomes due, as set forth herein, shall have added to it a penalty of ten percent (10%), together with interest at the rate of six percent (6%) against the total amount of tax overdue at any time. After sixty (60) days, the amount of penalty shall be compounded each month. These penalties are the same as those for late payments of city occupational taxes. (1995 Code, § 38.29) (Ord. passed 1-12-1995)

§ 38.35 TAX IN ADDITION TO OTHER TAXES.

The tax imposed herein shall be in addition to other general taxes and the occupational or business license taxes payable to the city. (1995 Code, § 38.31) (Ord. passed 1-12-1995)

§ 38.36 RECORDS TO BE MAINTAINED.

It will be the responsibility of the taxpayer to maintain books, records, and papers in support of all amounts reported on the monthly return, and the city will be permitted to examine the books, records, and papers of the taxpayer upon notification in writing to the taxpayer. (1995 Code, § 38.32) (Ord. passed 1-12-1995) Penalty, see § 38.99

§ 38.37 PENALTY.

Any person who shall purposefully refuse to file a return, pay the tax due, or who shall knowingly file a false or fraudulent return required in §§ 38.15 and 38.33 shall be guilty of a misdemeanor subject to a fine of not more than \$100 for each violation, imprisonment for not more than thirty (30) days, or both. (1995 Code, § 38.99) (Ord. passed 1-12-1995)

FIRST READING: 8/10/2020

SECOND READING: 8/27/2020

APPROVED:

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SCOTT MADON, MAYOR

ATTEST:

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