

OCCUPATIONAL LICENSE FEES
OHIO COUNTY, KENTUCKY

Phone (270) 298-4410
Fax (270) 298-4409

Office Hours:
Monday/Friday
8:00 a.m. – 4:00 p.m.



Collection Agent
Lugenia Sapp
Occupational Tax Administrator

OHIO COUNTY COMMUNITY CENTER
P.O. Box 185, 130 E. Washington Street., Suite 107, Hartford, KY 42347

WHO MUST PAY THE OCCUPATIONAL FEES

Every “activity”, **personal or business** (Self-employed individual, sole proprietorship (rental, farm, property 10 acres or more, sales, etc), partnership, corporation, association, or other entity), which has any activity within OHIO County, Kentucky, is required to pay occupational fees on the net profits of its operation or enterprise within 105 days after the end of the Licensee’s Calendar or Fiscal Year, whichever may apply, following November 1, 1994. No license tax shall be imposed upon or collected from any person, firm or corporation who is exempt by law. Verification of exemption may be required.

Every employee who works in this taxing jurisdiction is subject to occupational fees on his or her GROSS earnings. Employers are required to withhold the occupational fees each pay period for wages earned after the effective date of Ordinance 2009-2, effective January 1, 2009, (Ordinance # 95-4 formerly in effect 11/11/94 – 12/31/08). The employer is required to remit the withholdings within the 30 days after the end of each quarter (on or before April 30, July 31, October 31, and January 31), to the Occupational Tax Administrator.

TAXPAYER REQUIREMENTS

Every business activity must register with the Occupational Tax Administrator by filling out a Questionnaire obtainable from Ohio County.

At the end of each calendar (or fiscal) year, businesses / persons are required to file an appropriate form reporting net profits subject to the occupational fees. The tax rate on business / activity profits earned in Ohio County is presently 1% (effective November 1, 1994).

Every employer (other than the US Government) who has **employees** working in this taxing jurisdiction must withhold the appropriate occupational fees each pay period on wages earned beginning November 1, 1994 and thereafter. The withholdings must be remitted quarterly on forms provided by Ohio County. At the end of each calendar year an Annual Reconciliation form is provided, as employers are required to submit copies of their employees’ W-2 forms containing the employees’ name, address, social security number, gross wages and amount of occupational taxes withheld on each “employee” using the provided along with. The tax rate on amounts earned in Ohio County, Kentucky is 1% of the GROSS wage on all employees. Deductions are not allowed.

Every employer who has “**non-employees**” working in this taxing jurisdiction are required to provide the name, address, social security number, and gross wages paid in the calendar year to the non-employee. The county provides annually provides a Summary and Transmittal of Non-Employee Income form to each registered client. The Summary and Transmittal form containing the non-employee income should be remitted to the county no later than February 28th of each year, for the previous calendar year. Copies of Misc. 1099 forms should be provided with this form and do not have to be written on the Summary and Transmittal form, unless the 1099 copies are not legible. Any payments less than the amount required by the Federal Government to issue a 1099 should be written on the Summary and Transmittal of Non-Employee Income form. If ‘no’ non-employees, write “NONE” on the form, sign, date and return it by Feb. 28th.

CITIES IN OHIO COUNTY

Beaver Dam	42320	Hartford	42347	Reynolds Station (portion in Daviess County)	42368
Centertown	42328	Horse Branch	42349	Rockport	42369
Cromwell	42333	McHenry	42354	Rosine	42370
Dundee	42338	Narrows	42358	Utica (portion in Daviess County)	42376
Echols	42340	Olaton	42361	Whitesville (portion in Daviess County)	42378
Fordsville	42343				

Contact this office if you have questions regarding the fees for Ohio County at the above address, phone or fax number.