

CLARK COUNTY FISCAL COURT

ORDINANCE NO. 97- 15

AN ORDINANCE AMENDING ORDINANCE 86-2 ALLOWING
REFUNDS FOR ONLY A TWO (2) YEAR PERIOD

WHEREAS, the Clark County Fiscal Court has heretofore adopted Ordinance 86-2 imposing an occupational tax in Clark County, Kentucky, and

WHEREAS, Ordinance 86-2 did not address the time for which refunds could be claimed,

WHEREAS, the Clark County Fiscal Court deems it appropriate to permit a claim for refunds for taxes improperly paid for a period of two (2) years from the receipt of the taxes by the Clark County Treasurer,

NOW, THEREFORE, BE IT ORDAINED by the Clark County Fiscal Court as follows:

Section 1. Article VIII of Ordinance 86-2 shall be amended to add the following subsection: "6. A taxpayer may claim a refund of any taxes improperly collected by the Clark County Treasurer provided said claim for refund is made within two (2) years of the receipt of the taxes by the Clark County Treasurer."

Section 2. Except as amended herein, the provisions of Ordinance 86-2 shall remain in full force and effect.

Introduced for first reading on motion made by Magistrate Hopperd, seconded by Magistrate Branham, and passed by majority vote of the Clark County Fiscal Court in duly session assembled on the 25th day of September, 1997, and finally adopted after due advertisement on motion made by Magistrate Smith, seconded by Magistrate Thomas, and passed by majority vote of the Clark County Fiscal Court in duly session assembled, on the 15th day of October, 1997.

James B. [Signature]
CLARK COUNTY JUDGE/EXECUTIVE

ATTEST:

Anita S. Jones
CLARK COUNTY CLERK