

Office of Tax Administration  
Morgan County Fiscal Court  
450 Prestonsburg Street  
West Liberty, Kentucky 41472  
Telephone (606)743-3897  
Fax (606)743-3895

October 13, 2015

To: Morgan County Employers

On October 12, 2015, the Morgan County Fiscal Court amended Occupational License Tax Ordinance No. 03-24-08-02B to increase the tax by an additional one percent on all compensation and wages earned by employees from business conducted in Morgan County by resident or nonresident business entities.

Please see the attached copy of the ordinance amendment. The new occupational tax rate of one and one-half percent (1.5%) will take effect November 1, 2015.

Please feel free to contact this office if you have any questions about this notice. We will be happy to answer any questions you may have.

Thank you,

Office of Tax Administration

**Occupational License Tax Ordinance Amendment**

**Ordinance #: 03-24-08-02B**

**AN EMERGENCY ORDINANCE AMENDING ORDINANCE 03-24-08-02B, WHICH RELATES TO THE OCCUPATIONAL LICENSE TAX IN MORGAN COUNTY, KENTUCKY.**

**Whereas**, the County of Morgan, Kentucky has experienced the need to amend ordinance 03-24-08-02B in order to help balance its budget,

**Whereas**, it has been determined that a 1.5% occupational tax rate is required to balance the budget, and

**Whereas**, it has been determined that the financial state of the county is such that an emergency exists under KRS 67.078(2).

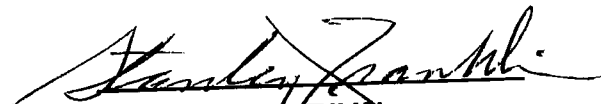
**Now, therefore, be it ordained** by the Fiscal Court of Morgan County, Kentucky that the Occupational License Tax shall be amended to include the following correction to Section 3, paragraph 1:

Modification to paragraph 1 to amend the statement "This occupational tax shall be measured by .5% of:" to read as follows: "This occupational tax shall be measured by 1.5% of:".

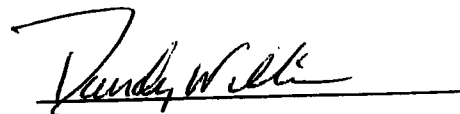
This change shall be effective November 1, 2015, due to the above mentioned emergency.

**GIVEN READING** and passed by a vote of 6 ayes, 0 nays, and 0 abstaining at a duly convened meeting of the Morgan County Fiscal Court held on this the 12 day of October, 2015.

**APPROVED:**

  
**STANLEY FRANKLIN**  
Morgan County Judge-Executive

**ATTESTED:**

  
**RANDY WILLIAMS**  
Morgan County Court Clerk