



Occupational License Administrator
P.O. Box 397, Taylorsville, Kentucky 40071
Phone: 502-477-2997 Fax: 502-477-2998/3206

RATE CHANGE EFFECTIVE JANUARY 1, 2011

Pursuant to Ordinance No. 22 Fiscal Year 2010 signed June 21, 2010:

Beginning **January 1, 2011**; the rate at which the Occupational License Fee (payroll tax) will be calculated will be **0.80%**.

Beginning **January 1, 2011**; the rate at which the Net Profit License Fee (business tax) will be calculated will be **0.80%**.

The net profit license fee rate change will affect returns submitted April 15, 2012. **Net profit license fee returns due by April 15, 2011 submitted for the tax year of January 1, 2010 – December 31, 2010 will be calculated at 1%.**

Additionally, the business license fee for the current year will become due & payable with the Net Profit License Fee return. If a business did not purchase a license for the previous tax year and conducted business in Spencer County, they will be required to pay the \$25 business license fee for the previous year and the upcoming year at the time they file their Net Profit License Fee return.

If you purchased a business license that will expire on September 30, 2010, that license will be extended to April 15, 2011.

If you have any questions or need any additional information, please contact me.

Sincerely,

Stephanie Smith

Stephanie Smith
Occupational License Enforcement Officer
Spencer County, KY
stephanniesmith@spencercountyky.gov
<http://www.spencercountyky.gov>
Office hours:
Mon/Wed: 9-4:30
Fri: 9-1