

CAMPBELL COUNTY FISCAL COURT OCCUPATIONAL LICENSE OFFICE

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Refer to "Tax Facts" for overview of Campbell County and Cities Occupational Tax rules:

<u>CAMPBELL COUNTY & CITIES OCCUPATIONAL LICENSE</u> <u>2026 TAX RATES</u>

Campbell County Occupational License Office is the tax collection agent for Campbell County and the Cities of Alexandria, Cold Spring, Fort Thomas, Highland Heights, Melbourne, Southgate, Wilder, and Woodlawn (Refer to Figure 4).

| Figure 1. Quarterly Payroll Withholding Schedule | | | |
|--------------------------------------------------|------------|--|--|
| Quarter End Quarterly Payroll Return D | | | |
| March 31 | April 30 | | |
| June 30 | July 31 | | |
| September 30 | October 31 | | |
| December 31 | January 31 | | |

| Figure 2. Locality Payroll Withholding Tax Table 2026 | | | | |
|-------------------------------------------------------|-------------|---------------|--------------------|--|
| Locality | Tax | Annual Wage | Maximum Annual Tax | |
| (All employees are subject to all 3 | Withholding | "Cap" | Per Employee | |
| County Rates) | Rate | - | | |
| Campbell County Sr Citizens | .0005 | \$50,000 | \$25 | |
| Campbell County Mental Health | .0010 | \$184,500 | \$184.50 | |
| Campbell County General | .0090 | \$184,500 | \$1,660.50 | |
| Fort Thomas City | .0125 | NO "WAGE CAP" | NO MAXIMUM | |
| Alexandria City | .0150 | \$184,500 | \$2,767.50 | |
| Cold Spring City | .0100 | \$184,500 | \$1,845 | |
| Southgate City | .0250 | NO "WAGE CAP" | NO MAXIMUM | |
| Highland Heights City | .0150 | \$184,500 | \$2,767.50 | |
| Wilder | .0225 | \$184,500 | \$4,151.25 | |

| Figure 3. Business License & Occupational Tax Year Table | | | | |
|----------------------------------------------------------|------------------------|------------------------------|--|--|
| Tax Year End | Annual CC-3 Return Due | License Renewal Year | | |
| January 31 | May 15 | May 16 to May 15 | | |
| February 28 | June 15 | June 16 to June 15 | | |
| March 31 | July 15 | July 16 to July 15 | | |
| April 30 | August 15 | August 16 to August 15 | | |
| May 31 | September 15 | September 16 to September 15 | | |
| June 30 | October 15 | October 16 to October 15 | | |
| July 31 | November 15 | November 16 to November 15 | | |
| August 31 | December 15 | December 16 to December 15 | | |
| September 30 | January 15 | January 16 to January 15 | | |
| October 31 | February 15 | February 16 to February 15 | | |
| November 30 | March 15 | March 16 to March 15 | | |
| December 31 | April 15 | April 16 to April 15 | | |

| Figure 4. Business License & Occupational Tax Table 2026 | | | | | |
|----------------------------------------------------------|-----------------|------------|---------------------|-------------------------------|-----------------------------------------------|
| Locality | Tax/Fee Type | Tax Rate | Annual Tax "Cap" | Minimum License Tax/Fee | Maximum Annual Business License Tax/Fee |
| Campbell County | Fee | NA | NA | \$75 | \$75 |
| Alexandria City | Gross | .00075 | \$33,333,333 | \$100 | \$25,000 |
| Cold Spring City | Gross | See Fig. 5 | \$5,000,000 | \$25 | \$1,500 |
| Fort Thomas City | Net | .0125 | NO "CAP" | \$25 | NO MAXIMUM |
| Highland Heights City | Gross | .0035 | \$2,857,143 | \$75 | \$10,000 |
| Melbourne City | Fee | NA | NA | \$50 | \$50 |
| Southgate City | Gross | See Fig. 6 | \$10,000,000 | \$35 | \$5,500 |
| Wilder | Gross | .00075 | \$53,333,333 | \$50 | \$40,000 |
| Woodlawn City | Fee | NA | NA | \$50 | \$50 |

| Figure 5. City of Cold Spring Business Tax Schedule 2026 | | | | |
|----------------------------------------------------------|----------------------|----------------|------------|--|
| Total Gross Receip | Total Gross Receipts | | ise Tax | |
| \$0.00 | to | \$9,999.99 | \$25.00 | |
| \$10,000.00 | to | \$24,999.99 | \$50.00 | |
| \$25,000.00 | to | \$99,999.99 | \$100.00 | |
| \$100,000.00 | to | \$199,999.99 | \$150.00 | |
| \$200,000.00 | to | \$299,999.99 | \$200.00 | |
| \$300,000.00 | to | \$399,999.99 | \$250.00 | |
| \$400,000.00 | to | \$499,999.99 | \$300.00 | |
| \$500,000.00 | to | \$699,999.99 | \$350.00 | |
| \$700,000.00 | to | \$999,999.99 | \$500.00 | |
| \$1,000,000.00 | to | \$2,999,999.99 | \$750.00 | |
| \$3,000,000.00 | to | \$4,999,999.99 | \$1,000.00 | |
| \$5,000,000.00 | to | and over | \$1,500.00 | |

| Figure 6. City of Southgate Business Tax Schedule 2026 | | | | |
|--------------------------------------------------------|----------------------|-----------------|------------|--|
| Total Gros | Total Gross Receipts | | | |
| \$0.00 | to | \$10,000.00 | \$35.00 | |
| \$10,001.00 | to | \$50,000.00 | \$50.00 | |
| \$50,001.00 | to | \$100,000.00 | \$75.00 | |
| \$100,001.00 | to | \$150,000.00 | \$125.00 | |
| \$150,001.00 | to | \$200,000.00 | \$175.00 | |
| \$200,001.00 | to | \$300,000.00 | \$250.00 | |
| \$300,001.00 | to | \$400,000.00 | \$350.00 | |
| \$400,001.00 | to | \$500,000.00 | \$450.00 | |
| \$500,001.00 | to | \$1,000,000.00 | \$750.00 | |
| \$1,000,001.00 | to | \$1,500,000.00 | \$1,250.00 | |
| \$1,500,001.00 | to | \$2,000,000.00 | \$1,750.00 | |
| \$2,000,001.00 | to | \$4,000,000.00 | \$2,500.00 | |
| \$4,000,001.00 | to | \$6,000,000.00 | \$3,250.00 | |
| \$6,000,001.00 | to | \$8,000,000.00 | \$4,000.00 | |
| \$8,000,001.00 | to | \$10,000,000.00 | \$4,750.00 | |
| \$10,000,001.00 | | and over | \$5,500.00 | |