



## CAMPBELL COUNTY FISCAL COURT OCCUPATIONAL LICENSE OFFICE

Website: [www.campbellcountyky.gov](http://www.campbellcountyky.gov) • Phone: (859) 292-3884 • FAX: (859) 292-3827

Office: 1098 Monmouth St., Newport, KY 41071 • Office Hours: M-F 8:30 a.m. to 4:30 p.m.

Mailing address: P.O. Box 72958, Newport, KY 41072-0958

### Frequently Asked Questions -- Business Occupational Tax

#### ***Who must obtain a Business Occupational License?***

Every person, association, corporation, or other entity engaged in an occupation, business, trade, or profession is required to obtain an occupational license. This includes, but is not limited to, operating rental property, doing any kind of work or rendering personal services, real estate sales and commissions, farm business, any type of subcontract work, and pick-up or delivery of persons or goods within the County and/or cities.

All individuals and business entities operating in Campbell County and/or its Cities must have a Campbell County Occupational License and a City Occupational License. Campbell County administers Occupational License for the County and Cities of Alexandria, Cold Spring, Fort Thomas, Highland Heights, Melbourne, Southgate and Woodlawn.

Employers also are required to withhold occupational payroll tax from the wages of employees earned for work performed the County/City.

#### ***How do I obtain an Occupational License if I do not have one? How can I find out if I have an Occupational License account?***

You may obtain an Occupational License Application form by calling the Occupational Tax Office at 859.292.3884 or by downloading the form from the Campbell County Occupational Tax website: [www.campbellcountyky.gov](http://www.campbellcountyky.gov)

If you are not sure whether you are registered, telephone the Occupational License Office and they will help you. Call (859) 292-3884 Monday through Friday between 8:30 am and 4:30 pm.

#### ***Why is it important to make sure I am registered?***

Individuals and business entities must file an Annual Occupational Tax Return based on their fiscal year. For most individuals and businesses the filing date is April 15 of each year. Late Returns may be assessed penalties starting at 5% per month and interest of 1% per month.

#### ***What if I have other questions?***

The Occupational License Office staff is available to answer your questions by telephone Monday through Friday from 8:30 am to 4:30 pm. Call (859) 292-3884. Website: [www.campbellcountyky.gov](http://www.campbellcountyky.gov)

The Office provides assistance in completing the Campbell County and Cities Occupational License Tax Returns. You may call for assistance by telephone or for a personal appointment for tax preparation assistance.

#### ***Who is required to pay Campbell County Occupational License Payroll Tax?***

Every person who renders services to another for financial consideration or its equivalent, under an express or implied contract, or who is under the control and direction of an employer is subject to occupational tax. Included are temporary, provisional, casual or part-time employees. Employers are required to withhold County tax and City tax where applicable.

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***Must an employer in Campbell County withhold Payroll Tax from an employee who does not reside in Campbell County?***

Yes. The Payroll Tax is imposed on compensation earned for work performed in the County/City.

***Are Section 125 Plans subject to Payroll Tax?***

Yes. Payments by employers to Section 125 Plans are subject to payroll tax.

***What are the tax rates for Campbell County and Cities?***

You may obtain the Tax Tables from the Campbell County Occupational Tax website for Campbell County and its partner Cities of Alexandria, Cold Spring, Fort Thomas, Highland Heights, Melbourne, Southgate, and Woodlawn.

***What is the penalty for failure to file Payroll Tax or the Annual Occupational Tax Return timely?***

Five percent (5%) per month or portion thereof of the amount of the tax due up to a maximum of 25%. A minimum penalty of \$25 may be assessed. Interest is computed at 12% percent per annum from the original due date until the date of payment. The County may enforce collection of occupational tax ordinance through civil and criminal action.

***Is there any provision for waiver of penalty and interest?***

The Occupational Tax Administrator has authority to waive penalty or interest in whole or in part where it is shown to the satisfaction of the Tax Administrator that failure to file or pay timely is due to reasonable cause and not willful neglect. The Tax Administrator has no authority to waive any tax due. The taxpayer must submit to the Tax Administrator a written request no later than 45 days after notice of the assessment of penalty or interest from the Occupational Tax Office. Contact the Occupational Tax Office for more information. The Tax Administrator will not generally consider a request for waiver of interest or penalty unless the taxpayer has paid all of the tax to which the interest or penalty relates before or at the same time as the taxpayer submits the request.

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