

## **MUNICIPAL ORDER 1-2025**

**A MUNICIPAL ORDER OF THE CITY OF OWENSBORO, KENTUCKY, OPPOSING ANY BILLS BROUGHT FORTH DURING THE 2025 KENTUCKY GENERAL ASSEMBLY SESSION BY ANY MEMBER OF THE KENTUCKY LEGISLATURE, IN FULL OR IN PART, THAT PROVIDES FOR THE MANDATED CENTRALIZED COLLECTION OF LOCAL OCCUPATIONAL FEES/TAXES BY THE COMMONWEALTH OF KENTUCKY OR OTHER THIRD PARTIES.**

**WHEREAS**, under Section 181 of the Kentucky Constitution, the Commonwealth of Kentucky cannot impose or require a state-wide occupational license fee/tax for local purposes; and

**WHEREAS**, many cities and counties across the Commonwealth of Kentucky have enacted and imposed local occupational license requirements; and

**WHEREAS**, the receipts affiliated with these funds are recorded into the general fund of the local government and allocated towards providing critical services, including police, fire and emergency management services, public infrastructure improvements, and other critical programs and services to citizens; and

**WHEREAS**, the City of Owensboro provides clear, transparent, and efficient payment/reporting services to those impacted by occupational license fees/taxes, which is best accomplished at the local level by professionals who have local experience and local knowledge of our communities; and

**WHEREAS**, the City of Owensboro strongly believes that mandated state or third party collection of local occupational license taxes and fees would be detrimental, ineffective, and would have a severely adverse effect on the fiscal condition and economic development of Owensboro and all local government entities if mandated by the General Assembly of the Commonwealth of Kentucky.

**NOW, THEREFORE, BE IT ORDERED BY THE CITY OF OWENSBORO, KENTUCKY AS FOLLOWS:**

**Section 1.** That the City of Owensboro, Kentucky, strongly opposes the adoption of any bills into law, in whole or in part, by the Kentucky General Assembly that provide for the mandated centralized collection of local occupational license fees/taxes and urges all members of the General Assembly to vote against proposals of this nature.

**INTRODUCED, PUBLICLY READ AND FINALLY APPROVED ON ONE READING**, this the 4<sup>th</sup> day of February, 2025.

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Thomas H. Watson, Mayor

ATTEST:

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Beth Davis, City Clerk