

RESOLUTION NO. 01-2025

A RESOLUTION OF THE BOARD OF EDUCATION OF THE SCHOOL DISTRICT OF FAYETTE COUNTY, KENTUCKY CERTIFYING TO THE FISCAL COURT OF FAYETTE COUNTY, KENTUCKY TO IMPOSE AN OCCUPATIONAL LICENSE TAX FOR SCHOOLS

WHEREAS, the present sources of revenue will not be sufficient to provide for the building of enough classrooms for thousands of school children, or to furnish adequate school services for all public school children in the School District of Fayette County;

WHEREAS, the Board of Education of the School District of Fayette County (the “BOE” or “Board”) currently imposes an occupational license tax for schools (“OLTS”), as authorized by KRS 160.605, at a single, uniform percentage rate of one-half of one percent (0.5%) of (a) salaries, wages, commissions, and other compensations of individuals for work done and services performed or rendered in the county, and (b) the net profits of all businesses, professions, or occupations, from activities conducted in the county;

WHEREAS, the BOE has designated the Tax Collection Office of the Fayette Public Schools to administer and collect its current OLTS;

WHEREAS, any county having three hundred thousand (300,000) or more inhabitants is authorized by KRS 68.185 and KRS 160.482 to 160.488 to provide for the levy, assessment and collection of an OLTS to be collected by the fiscal court or its agent and distributed to the school district or districts in the county;

WHEREAS, any county having three hundred thousand (300,000) or more inhabitants is authorized by KRS 160.483(1) and KRS 160.607(2) to levy the OLTS authorized by KRS 160.482 to 160.488 at a single, uniform percentage rate not to exceed three-quarters of one percent (0.75%);

WHEREAS, the 2020 federal Decennial Census determined Fayette County had a total population of 322,570; and

WHEREAS, the BOE desires the Fiscal Court of Fayette County (the “Fiscal Court”) provide for the levy, assessment, and collection of an OLTS for the benefit of the Fayette Public Schools pursuant to KRS 160.482 to 160.488 at a single, uniform percentage rate of three-quarters of one percent (0.75%), which will supersede the BOE’s current OLTS, adopt reasonable rules and regulations governing the new OLTS, and designate the Tax Collection Office of the Fayette Public Schools as the Fiscal Court’s agent to administer and collect the new OLTS;

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE SCHOOL DISTRICT OF FAYETTE COUNTY, KENTUCKY ACTING BY AND THROUGH ITS BOARD OF EDUCATION, AS FOLLOWS:

Section 1. It is hereby found, determined, and declared that the recitals set forth in the preambles to this Resolution, which are incorporated in this Section 1 by reference, are true and correct.

Section 2. This Board hereby certifies to the Fiscal Court its request for:

(a) the levy of an OLTS effective for taxable years beginning on or after January 1, 2026, under authority of KRS 68.185, KRS 160.482 to 160.488 and KRS 160.607(2), at three-quarters of one percent (0.75%) of salaries, wages and commissions, and other compensations earned by persons within the Fayette County, Kentucky for work done and services performed or rendered in the county, and the net profits of all businesses, trades, occupations and professions, for activities conducted in the county;

(b) the designation of the Tax Collection Office of the Fayette Public Schools to administer and collect the OLTS as agent for the Fiscal Court; and

(c) the adoption of the rules and regulations governing the administration and collection of the OLTS substantially in the form attached hereto as Exhibit "A".

Section 3. The OLTS shall not be collected from any individual who is not a resident of Fayette County, Kentucky.

Section 4. This Board shall take all actions necessary to rescind its existing OLTS effective as of the date or dates the new OLTS becomes effective.

Section 5. A certified copy of this Resolution shall be transmitted to the Fiscal Court promptly after its adoption to be considered by said Fiscal Court as this Board's formal request for the imposition of said OLTS.

Section 6. This Resolution shall be in full force and effect from and after its adoption.

Upon roll call the vote on the above resolution was as follows:

Monica Mundy, PhD	[Y/N]	Tyler Murphy	[Y/N]
Penny Christian	[Y/N]	Amanda Ferguson	[Y/N]
Amy Green	[Y/N]		

[Signature Page To Follow]

CERTIFICATION

I, the undersigned, do hereby certify that the above resolution was duly adopted at a meeting of the Board of Education of Fayette County Public Schools held on _____, 2025, and is of record in the Official Minute Books of the Board.

IN WITNESS WHEREOF, I have hereunder set my hand this _____, 2025.

Tyler Murphy
Chair

Exhibit “A”

Rules and Regulations