## 160.485 Occupational license fees, adoption -- Referendum procedure.

- (1) The imposition of license fees authorized hereby shall be by order or resolution of the fiscal court. There shall be no more than one (1) order or resolution passed in any one (1) calendar year. In the case of license fees required to be imposed pursuant to subsection (2) of KRS 160.484, the fiscal court shall make the order or resolution within ten (10) days following receipt of the first request which makes subsection (2) of KRS 160.484 effective.
- (2) (a) The order or resolution of the fiscal court imposing license fees pursuant to subsections (1), (2), or (4) of KRS 160.484 shall go into effect forty-five (45) days after its passage.
  - (b) During the forty-five (45) days next following the passage of the order or resolution, any five (5) qualified voters who reside in the county may commence petition proceedings to protest the passage of the order or resolution by filing with the county clerk an affidavit stating that they constitute the petition committee and that they will be responsible for circulating the petition and filing it in the proper form within forty-five (45) days from the passage of the order or resolution. The affidavit shall state their names and addresses and specify the address to which all notices to the committee are to be sent. Upon receipt of the affidavit, the county clerk shall:
    - 1. At the time of filing of the affidavit, notify the petition committee of all statutory requirements for the filing of a valid petition under this section;
    - 2. At the time of the filing of the affidavit, notify the petition committee that the clerk will publish a notice identifying the tax levy being challenged and providing the names and addresses of the petition committee in a newspaper of general circulation within the county, if such publication exists, if the petition committee remits an amount equal to the cost of publishing the notice determined in accordance with the provisions of KRS 424.160 at the time of the filing of the affidavit. If the petition committee elects to have the notice published, the clerk shall publish the notice within five (5) days of receipt of the affidavit; and
    - 3. Deliver a copy of the affidavit to the fiscal court and the impacted school districts.
  - (c) The petition shall be filed with the county clerk within forty-five (45) days of the passage of the order or resolution. All papers of the petition shall be uniform in size and style and shall be assembled in one (1) instrument for filing. Each sheet of the petition shall contain the names of voters from one (1) voting precinct only, and shall include the name, number and designation of the precinct in which the voters signing the petition live. The inclusion of an invalid signature on a page shall not invalidate the entire page of the petition, but shall instead result in the invalid signature being stricken and not counted. Each signature shall be executed in ink or indelible pencil and shall be followed by the printed name, street address, and Social Security number or birthdate of the person signing. The petition shall be signed by a number of registered and qualified voters residing in the affected jurisdiction equal to at

- least ten percent (10%) of the total number of votes cast in the last preceding presidential election.
- (d) Upon the filing of the petition with the county clerk, the order or resolution shall be suspended until after the election referred to in subsection (3) of this section is held, or until the petition is finally determined to be insufficient and no further action may be taken pursuant to paragraph (h) of this subsection.
- (e) The clerk shall immediately notify the fiscal court and the impacted school districts that the petition has been received and shall, within thirty (30) days of the receipt of the petition, make a determination of whether the petition contains enough signatures of qualified voters to place the order or resolution before the voters.
- (f) If the county clerk finds the petition to be sufficient, the clerk shall certify to the petition committee, the fiscal court, and the impacted school boards within the thirty (30) day period provided for in paragraph (e) of this subsection that the petition is properly presented and in compliance with the provisions of this section, and that the order or resolution levying the tax will be placed before the voters for approval.
- (g) If the county clerk finds the petition to be insufficient, the clerk shall, within the thirty (30) day period provided for in paragraph (e) of this subsection, notify, in writing, the petition committee, the fiscal court and the impacted school districts of the specific deficiencies found. Notification shall be sent by certified mail and shall be published at least one (1) time in a newspaper of general circulation within the county or, if there is no such newspaper, shall be posted at the courthouse door.
- (h) A final determination of the sufficiency of a petition shall be subject to final review by the Circuit Court of the county and shall be limited to the validity of the county clerk's determination. Any petition challenging the county clerk's final determination shall be filed within ten (10) days of the issuance of the clerk's final determination.
- (3) Upon validation of the petition, the fiscal court shall submit to the voters of the county at the next regular election or called common school district election, which shall be held not less than thirty-five (35) days nor more than forty-five (45) days from the date the signatures on the petition are validated by the county clerk, the question as to whether the license fees for common school purposes shall be levied. Any called common school election shall comply with the provisions of KRS 118.025. If the election is held in conjunction with a regular election, the question shall be submitted to the county clerk not later than the second Tuesday in August preceding the regular election. The question shall be so framed that the voter may by his vote answer, "for" or "against." If a majority of the votes cast upon the question oppose its passage, the order or resolution shall not go into effect. If a majority of the votes cast upon the question favor its passage, the order or resolution shall go into effect.
- (4) License fees imposed pursuant to KRS 160.482 to 160.488 shall become effective on the date specified in the order or resolution, but no later than the first day of the

calendar year first beginning after the day the order or resolution is made.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 121, sec. 3, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 195, sec. 57, effective July 15, 1996. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. V, sec. 445, effective July 13, 1990. -- Amended 1982 Ky. Acts ch. 217, sec. 3, effective July 15, 1982. -- Amended 1978 Ky. Acts ch. 384, sec. 47, effective June 17, 1978. -- Created 1965 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 19.

**Legislative Research Commission Note** (6/20/2005). 2005 Ky. Acts ch. 121, sec. 6, provides: "The provisions of this Act shall apply to ordinances, orders, resolutions or motions passed after July 15, 2005."