

67.766 Tax district to submit occupational license tax forms, instructions, and ordinance to Secretary of State -- Posting on one-stop business portal or other SOS Web site.

- (1) Before November 1, 2012, each tax district that imposes an occupational license tax on net profits or gross receipts shall submit either an electronic or hard copy of its occupational license tax return form or forms; accompanying instructions; and a copy of its occupational license tax ordinance to the Secretary of State.
- (2) A tax district that imposes a new occupational license tax on net profits or gross receipts or amends its ordinance after November 1, 2012, shall provide a copy of its ordinance to the Secretary of State within thirty (30) days of the adoption or amendment. The tax district may provide any additional information, interpretations, forms, or instructions it deems necessary to clarify or explain its compliance requirements for affected business entities.
- (3) The Secretary of State shall include the form or forms, instructions, or the ordinances provided under this section on the one-stop business portal or another public Web site maintained by that office.

Effective: July 12, 2012

History: Created 2012 Ky. Acts ch. 70, sec. 1, effective July 12, 2012.