

## ORDINANCE NO. 648

### ORDINANCE RELATING TO BUSINESS AND OCCUPATION LICENSE FEES

#### SUMMARY:

AN ORDINANCE REGARDING THE IMPOSITION AND ADMINISTRATION OF AN OCCUPATIONAL LICENSE REQUIREMENT, AND PAYMENT OF A ONE-THIRD PERCENT (1/3%) OCCUPATIONAL LICENSE TAX BY PERSONS AND BUSINESS ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND PROFESSIONS WITHIN THE CITY OF BRANDENBURG, WHICH ORDINANCE INCLUDES DEFINITIONS; LICENSE APPLICATION REQUIREMENT; PAYMENT OF OCCUPATIONAL LICENSE TAX ON COMPENSATION OF EMPLOYEES FOR WORK PERFORMED WITHIN CITY, EXEMPTED INCOME; APPORTIONMENT PROVISIONS; EMPLOYERS WITHHOLDING REQUIREMENT; OCCUPATIONAL LICENSE RETURNS REQUIREMENT; EXTENSIONS PROVISION; REFUNDS PROVISIONS; AUDIT PROVISIONS; ADMINISTRATIVE PROVISIONS; REGULATIONS OF FINANCE DEPARTMENT; ESTABLISHMENT OF BOARD OF APPEALS; CONFIDENTIALITY OF INFORMATION; USE OF TAX; PENALTIES; SEVERABILITY OF PROVISIONS; BEGINNING DATE OF ORDINANCE ON JULY 1, 2025; AND REPEAL OF EXISTING BUSINESS LICENSE ORDINANCE

BE IT ORDAINED by the City of Brandenburg, Kentucky, as follows:

#### BUSINESS AND OCCUPATIONAL LICENSE FEES

##### Sec. 1. Definitions.

For the purposes of this Article, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

(a) **Business Entity.** Each separate corporation, limited liability company, business development corporation, partnership, limited partnership, registered limited liability partnership, sole proprietorship, association, joint stock company, receivership, trust, professional service organization, or other legal entity through which business is conducted.

(b) **Business,** any enterprise, activity, trade, occupation, profession or undertaking of any nature conducted for gain or profit. Business shall also include specifically but not exclusively the rental or offering of rent of any property, real or personal, having a site in the city; but shall not include the usual activities of board of trade, chambers of commerce, trade associations, or unions, or other associations performing services usually performed by trade associations or unions. Business shall not include funds, foundations, corporations, or associations organized and operated for the exclusive and sole purpose of religious, charitable, scientific, literary, educational, civic or fraternal purposes.

(c) **City.** The City of Brandenburg, Kentucky.

(d) Compensation. Wages, salaries, commissions, or any other form of remuneration paid or payable by an employer for services performed by an employee, which are required to be reported for federal income tax purposes and adjusted to include the following:

- (1) Any amounts contributed by an employee to any retirement, profit sharing, or deferred compensation plan, which are deferred for federal income tax purposes under a salary reduction agreement or similar arrangement, including but not limited to salary reduction arrangements under Section 401, 401(k), 4020, 403(a), 403(b), 408, 414(h), or 457 of the Internal Revenue Code; and
- (2) Any amounts contributed by an employee to any welfare benefit, fringe benefit, or other benefit plan made by salary reduction or other payment method which permits employees to elect to reduce federal taxable compensation under the Internal Revenue Code, including but not limited to Sections 125 and 132 of the Internal Revenue Code.

(e) Employee. Any person who renders services to another person or any business entity for compensation, including an officer of a corporation, a member of a limited liability company, a partner in a partnership, and any officer, employee, or elected official of the United States, a state, or any political subdivision of a state, or any agency of instrumentality of any one or more of the above. A person classified as an independent contractor under the Internal Revenue Code shall not be considered an employee.

(f) Employer. The person for whom an individual performs or performed any service, of whatever nature, as the employee of such person, except that:

- (1) If the person for whom the individual performs or performed the services does not have control of the payment of the wages for such services, the term Employer means the person having control of the payment of such wages, and
- (2) In the case of a person paying wages on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, not engaged in trade or business within the United States, the term Employer means such person.

(g) Final Determination of the Federal Audit. The revenue agent's report or other documents reflecting the final and unappealable adjustments made by the Internal Revenue Service.

(h) Fiscal Year. An accounting period of 12 months ending on the last day of any month other than December.

(i) New Business Entity. New business entity shall be defined as either: (1) a business with no prior revenue generated from sales or services within the city; or (2) an existing business operating under entirely new ownership (note: neither changing the name of an existing business,

nor a change of members in a partnership, nor incorporation of an existing business, nor any other restructuring of an existing business shall constitute a new business entity).

(j) Real Property. All types of real estate including commercial property, residential property, and farm property.

(k) Return or Report. Any properly completed and, if required, signed form, statement, certification, declaration, or any other document permitted or required to be submitted or filed with the city.

(l) Tax District. Any city of the first through fifth class, county, urban county, charter county, consolidated local government, school district, special taxing district, or any other statutorily created entity with the authority to levy net profits, gross receipts, or occupational license taxes.

## Sec. 2. Occupational License Application and Certificate Required.

- (A) Every business entity that intends to operate in the City of Brandenburg and every employer required to withhold the occupational license tax from an employee's compensation shall be required to apply for an occupational license from the city before the commencement of business. The applicant shall complete and execute the City of Brandenburg Application for Occupational License and a new business entity shall remit an annual payment of \$100.00 to cover administrative costs associated herewith unless exempt under Sec. 4. Upon acceptance of the application, the city will issue to the licensee an occupational license certificate, which shall contain an identifying number for tax reporting purposes. Licensees are required to notify the city of any changes in address, the cessation of business, or any other changes that render the information supplied to the city in the license application inaccurate.
- (B) Each year, the city shall issue an occupational license certificate to each business entity licensed under this chapter. The certificate shall show the year, for which it is issued, the name of the business entity to which it is issued, and the address or location of the business entity being licensed. Each business entity shall maintain the license certificate at its business location in the city, if located in the city.

## Sec. 3 Occupational License Tax Payment Required.

- (A) Except as provided in Sec. 4, every person or business entity engaged in any business, trade, occupation, or profession and any person or business entity that makes a filing with the Internal Revenue Service or the Kentucky Revenue Cabinet shall be required to file and pay to the city an annual occupational license tax for the privilege of engaging in such activities within the city. The occupational license tax shall be measured by one-third percent (0.333%) of:

- (1) All compensation paid or payable in the city for work done or services performed or rendered in the city by every resident and nonresident who is an employee; and
  - (2) Compensation paid to an employee who earns less than \$20,000.00 annually shall be exempt from payment of the tax; and
  - (3) Compensation paid to an employee in excess of \$200,000.00 annually shall be exempt from the tax.
- (B) If any business entity dissolves, ceases to operate, or withdraws from the city during any taxable year, or if any business entity in any manner surrenders or loses its charter during any taxable year, the dissolution, cessation of business, withdrawal, or loss or surrender of charter shall not defeat the filing of returns and the assessment and collection of any occupational license tax for the period of that taxable year during which the business entity had business activity in the city.

#### Sec. 4 Exempted Activities.

- (A) Nonprofit organizations, as determined by the Internal Revenue Service approval of not-for-profit status, must file an Application for Occupational License. Upon the filing of an application by a nonprofit organization and confirmation of its not-for-profit status, the Finance Department will issue an occupational license certificate to this organization.
- (B) The following persons and payments are exempt from the employee occupational license tax:
- (1) Persons whose sole wages, salaries, commissions, or other wages and other compensations earned in the city are derived from service as members of the Kentucky National Guard for active duty training, unit training assemblies, and annual field training.
  - (2) Compensation received by precinct workers for election training or work at election booths in state, county, and local primary, regular, or special elections.
  - (3) Periodical payments, commonly recognized as old-age or retirement pensions, including Social Security payments, made to persons retired from service after reaching a specified age or after a stated period of employment, are not subject to the license tax.
  - (4) Income and dividend payments are not subject to the license tax.
  - (5) Payments made to employees under a disability, sickness or accident plan are not subject to the license tax. Unemployment compensation payments by the state or other agency are not subject to the license tax. This provision does not include federally taxed sick leave paid to employees.

- (6) Amounts received by employees under the Workers' Compensation Act as compensation for a disability sustained during the course of employment, together with any amount of damages received by suit or settlement on account of such disability, are not subject to the occupational license tax.
- (7) No occupational license tax shall be required of domestic servants engaged as independent contractors in private homes. However, business and occupational license fees shall be required for businesses conducting cleaning services and for employees of such cleaning services.

Sec. 5 Employers to Withhold.

- (A) Each employer who employs one or more persons working within the city is required to apply with the city for an occupational license tax reporting number, and in such process shall complete and execute the City of Brandenburg Application for Occupational License on behalf of each of its employees. The employee is not required to apply with the city unless the employee has earned income other than "wages and other compensation."
- (B) Every employer making payment of compensation to an employee shall deduct and withhold from the compensation due each employee at the time of payment by the employer an occupational license tax calculated under Sec. 3.
- (C) When compensation is paid or payable for work done or services performed or rendered by an employee, both within and without the city, the license tax shall be measured by that part of the compensation paid or payable as a result of work done or service performed or rendered within the city. The license tax shall be computed by obtaining the percentage of compensation for work performed or services rendered within the city as it bears to the total wages and compensation paid or payable. For the city to verify the accuracy of a taxpayer's reported percentages under this subsection, the taxpayer shall maintain adequate records.
- (D) Subject to division (E) below, at a minimum, every employer required to deduct and withhold tax under this section shall make a return and report to the city, and pay to the city, the tax required to be withheld under this section on a quarterly basis, on or before the last day of the months of January, April, July, and October following the withholding period.
- (E) For each employer who employs persons within the city for which the occupational license tax is required to be withheld from all employee compensation and the amount withheld by the employer exceeds \$3,000 for any one of the preceding four quarters, the employer shall remit the occupational license tax required to be withheld from employees on a monthly basis, with taxes due on or before the fifteenth day of the month following the month in which the wages shall have been paid by said employer.

- (F) Every employer who fails to withhold or pay to the city any sums required to be withheld by this ordinance shall be personally and individually liable to the city for any sum or sums withheld or required to be withheld in accordance with the provisions of this section.
- (G) The city shall have a lien upon all the property of any employer who fails to withhold or pay over to the city sums required to be withheld under this section. If the employer withheld but failed to pay the amounts withheld to the city, the lien shall commence as of the date the amounts withheld were required to be paid to the city. If the employer fails to withhold these sums, the lien shall commence at the time the liability of the employer is assessed by the city.
- (H) Every employer required to deduct and withhold tax under this section shall annually, on or before February 28 of each year, complete and file with the city an Annual Report of Earnings reporting the tax withheld in each tax district where compensation is paid or payable to employees. Either copies of federal forms W-2 and W-3, transmittal of wage and tax statements, or a detailed employee listing with the required equivalent information, as determined by the city, shall be submitted.
- (I) Every Professional Employer Organization ("PEO") and every employer with an employee leasing arrangement shall include a separate Annual Report of Earnings for each client or co-employer listing the client's or co-employer's name, address, and telephone number.
- (J) Every employer shall furnish each employee a statement, on or before January 31 of each year, showing the amount of compensation and occupational license tax deducted by the employer from the compensation paid to the employee for payment to the city during the preceding calendar year.
- (K) The president, vice president, secretary, treasurer, or other person holding an equivalent corporate office of any business entity subject to this section shall truthfully account for, or pay over the tax imposed by this ordinance at the time that the taxes imposed by this ordinance become or became due be personally and individually liable, both jointly and severally, for any tax required to be withheld from compensation paid or payable to one or more employees of the business entity, and neither the corporate dissolution or withdrawal of the business entity from the city, nor the cessation of holding any corporate office, shall discharge that liability; provided that the personal and individual liability shall apply to each and every person holding the corporate office at the time the tax becomes or became obligated.
- (L) Notwithstanding divisions (F) and (J) of this section, every employee receiving compensation in the city subject to the tax imposed under Sec. 3 shall be personally liable for any amount due. In all cases where the employer does not withhold the tax levied under this ordinance from the employee, such employee or

employees shall be responsible for filing with the city each quarter in the same manner as if they were the employer.

#### Sec. 6 Returns Required.

- (A) Except as may be provided differently in Sec. 4, every business entity and employer required to obtain an occupational license from the city shall file for the preceding taxable year a city Occupational License Return, properly signed and completed in proper detail, regardless of whether income is realized, a license tax liability exists, or the business is actively engaged during the tax year. The return is due on April 15 of each year, except returns made on the basis of a fiscal year, which shall be made by the fifteenth day of the fourth month following the close of the fiscal year.
- (B) Whenever, in the opinion of the city, it is necessary to examine the federal income tax return of any business entity to audit the return, the city may compel the business entity to produce for inspection a copy of any statements and schedules in support thereof. The city may also require copies of reports of adjustments made by the federal government and/or other financial documents maintained by the business entity.
- (C) Every business entity subject to an occupational license tax governed by the provisions of this ordinance shall keep records, render under oath statements, make returns, and comply with rules and regulations as the city from time to time may prescribe. Whenever the city deems it necessary, the city may require a business entity, by notice served to the business entity, to make a return, render statements under oath, or keep records, as the city deems sufficient to determine the tax liability of the business entity.
- (D) The city may require, for the purpose of ascertaining the correctness of any return or for the purposes of making an estimate of the taxable income of any business entity, the attendance of a representative of the business entity or of any other person having knowledge of the business entity or in the premises.
- (E) The full amount of the unpaid tax payable by any business entity, as appears from the face of the return, shall be paid to the city at the time the occupational license tax return is filed with the city.
- (F) When a return in form and substance satisfactory to the city Finance Department is not filed by an employer and/or the license taxes are not paid to the city by such employer, the employee for whom no return has been filed and/or no payment has been made shall file a Request for Refund of Earnings Tax or Additional Payment Due with the city Finance Department on or before January 31, annually, showing in the return his or her compensation subject to the license tax during the preceding calendar year. The employee submitting the form shall provide the original copy of the statement furnished to him or her by his or her employer. This

statement must show all of the compensation earned by him or her, wherever employed, during the period for which such return is made. In addition to the compensation earned by him or her, such return shall show such other pertinent information as may be required by the city Finance Department. Each person making a return required by this section shall at the time of filing the appropriate form pay the city the amount of license tax due under this subchapter; provided, that any portion of the license tax deducted by the employer shall be credited on the return and only the balance, if any, shall be due and payable at the time of filing said return. The amount of any license taxes that were due in each year, as provided in this subchapter, shall bear interest from the date the same became due at the rate of .33% per month, or fraction thereof for partial months, until paid, and the employer failing to pay the same when due shall also pay the penalty imposed under Sec.6.

- (G) Every business entity making payments of \$600 or more to persons other than employees for services performed within the city are responsible for maintaining the records of those payments and for completing Form 1099 SF, Statement of Non-Employee Compensation, on or before February 28 of the year following the close of the calendar year in which such compensation was paid. Persons or business entities not required to remit a Form 1099 remain liable to the city to remit equivalent information for any compensation made to persons or business entities that are not employees.

#### Sec. 7 Extensions.

- (A) The City Treasurer may grant any business entity an extension of not more than six months for filing its return, unless a longer extension has been granted by the Internal Revenue Service or a longer extension is agreed to by the city and the business entity. An extension will only be granted if the business entity, on or before the date prescribed for payment of the occupational license tax, requests the extension and pays the amount properly estimated as its tax. For an extension other than the first automatic extension, the business entity must submit to the city a copy of the extension with evidence showing that the IRS has accepted and approved the requested extension.
- (B) If the time for filing a return is extended, the business shall pay, as part of the tax, an amount equal to 12% per annum simple interest on the tax shown due on the return, but not been previously paid, from the time the tax was due until the return is actually filed and the tax paid to the city. A fraction of a month is counted as an entire month.

#### Sec. 8 Refunds.

- (A) Where there has been an overpayment of tax under Sec. 5, a refund or credit shall be made to the employer to the extent of overpayment only if a written application

for refund or credit is received by the city from the employer within two years from the date the overpayment was made.

- (B) An employee, who is compensated for activities performed outside the city, based on time spent outside the city, and whose employer has withheld and remitted to this city the occupational license tax on the compensation attributable to activities performed outside the city, may file for a refund within two years of the date prescribed by law for the filing of a return. The employee shall provide a schedule and computations sufficient to verify the refund claim. The city may confirm with the employer the percentage of time spent outside the city and the amount of compensation attributable to activities performed outside the city prior to approval of the refund.

#### Sec. 9 Audit Provisions.

- (A) As soon as practicable after each return is received, the city may examine and audit the Occupational License Return. If the amount of tax computed by the city is greater than the amount returned by the business entity, the additional tax shall be assessed and a notice of assessment mailed to the business entity by the city within five years from the date the return was filed, except as otherwise provided in this division.
  - (1) In the case of a failure to file a return or of a fraudulent return, the city may assess the additional tax at any time and there shall be no time limitations for bringing an action under this chapter.
  - (2) In the case of a return where a business entity understates net profit, or omits an amount properly includable in net profits, or both, which understatement or omission, or both, is more than 25% of the amount of net profit stated in the return, the additional tax may be assessed at any time within six years after the return was filed.
  - (3) In the case of an assessment of additional tax relating directly to adjustments resulting from a final determination of a federal audit, the additional tax may be assessed before the expiration of the times provided in this subsection, or six months from the date the city receives the final determination of the federal audit from the business entity, whichever is later.
  - (4) The times provided in this subsection may be extended by agreement between the business entity and the city. For the purposes of this subsection, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day. Any extension granted for filing the return shall

also be considered as extending the last day prescribed by law for filing the return.

- (B) Every business entity shall submit a copy of the final determination of the federal audit within 30 days of the conclusion of the federal audit.

#### Sec. 10 Administrative Provisions.

- (A) No suit shall be maintained in any court to restrain or delay the collection or payment of the tax levied by this chapter.
- (B) Any tax collected pursuant to the provisions of this subchapter may be refunded or credited within two (2) years of the date prescribed by law for the filing of a return or the date the money was paid to the city, whichever is the later, except that:
  - (1) In any case where the assessment period contained in Sec.10 has been extended by an agreement between the business entity and the city, the limitation contained in this subsection shall be extended accordingly.
  - (2) If the claim for refund or credit relates directly to adjustments resulting from a federal audit, the business entity shall file a claim for refund or credit within the time provided for in this subsection or six (6) months from the conclusion of the federal audit, whichever is later. For the purposes of this subsection and division (B)(1) of this section, a return filed before the last day prescribed by law for filing the return shall be considered as filed on the last day.
- (C) The authority to refund or credit overpayments of taxes collected pursuant to this chapter is vested exclusively in the city.

#### Sec. 11 Regulations.

The City Treasurer is charged with the enforcement of the provisions of this chapter and is empowered to prescribe, adopt, promulgate, and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this chapter, including but not limited to provisions for the re-examination and correction of returns as to which an overpayment or underpayment is claimed or found to have been made, and the rules and regulations promulgated by it shall be binding on all licensees and employers affected.

#### Sec. 12 Board of Appeals.

The Mayor, with the approval of the City Council, shall appoint a Board of Occupational License Appeals, comprised of three (3) members as follows: One (1) City Council Member and two (2) citizen members who are residents of the City. The term of one citizen member shall be three (3) years, and the term of one citizen member shall be four (4) years. The City Council Member's term shall be two years coinciding with her/his term of office. There shall also be an alternate member appointed by the Mayor, with the approval of the City Council, who shall serve

in the transaction of the board's business whenever a regular board member as named above is absent or unable to serve for whatever reason. The alternate member shall be a resident of the City. and appointed for a term of three (3) years and shall possess the full authority of a regular board member when he or she is serving in the absence of a regular member. Whenever a vacancy occurs, an appointment shall be made for the remainder of the unexpired term. The Board of Occupational License Appeals shall be empowered to hear appeals from licensees or supposed licensees and shall decide each appeal on evidence provided by the licensee and the city. The Board may, based upon such evidence, render decisions on questions of interpretation of this ordinance, on questions of allocation of payroll and net profits, on proceedings of delinquent tax collections, and on the waiver of penalties assessed. The decisions of the Board of Occupational License Appeals shall be final.

#### Sec. 13 Information to Remain Confidential.

- (A) No present or former employee of the city shall intentionally and without authorization inspect or divulge any information acquired by him or her of the affairs of any person, or information regarding the tax schedules, returns, or reports required to be filed with the city or other proper officer, or any information produced by a hearing or investigation, insofar as the information may have to do with the affairs of the person's business. This prohibition does not extend to information required in prosecutions for making false reports or returns for taxation, or any other infraction of the tax laws, or in any way made a matter of public record, nor does it preclude furnishing any taxpayer or the taxpayer's properly authorized agent with information respecting his or her own return. Further, this prohibition does not preclude any employee of the city from testifying in any court or by deposition, or from introducing as evidence returns or reports filed with the city, in an action for violation of a tax law of the city or other tax district or in any action challenging the city's tax laws or in any action in which the income of the business entity is a relevant issue at trial.
- (B) The city reserves the right to disclose to the Commissioner of Revenue of the Commonwealth of Kentucky or his or her duly authorized agent all such information and rights to inspect any of the books and records of the city if the Commissioner of Revenue of the Commonwealth of Kentucky grants to the city the reciprocal right to obtain information from the files and records of the Kentucky Department of Revenue and maintains the privileged character of the information so furnished. Furthermore, that the city may publish statistics based on such information in such a manner as not to reveal data respecting net profits or compensation of any person or business entity.
- (C) In addition, the city is empowered to execute similar reciprocity agreements as described in division (B) of this section with any other taxing entity should there be a need for exchange of information to effect diligent enforcement of this subsection or the ordinances of the other taxing entity.

#### Sec. 14 Use of Occupational License Tax.

All money derived from the license tax under the provisions of this chapter shall be paid to the city and placed to the credit of the city's general revenue fund.

#### Sec. 15 Penalties.

- (A) A business entity subject to tax on employee wages may be subject to a penalty equal to 5% of the tax due for each calendar month, or fraction thereof for partial months, if the business entity:
  - (1) Fails to file any return or report on or before the due date prescribed for filing or as extended by the city; or
  - (2) Fails to pay the tax computed on the return or report on or before the due date prescribed for payment.
  - (3) The total penalty levied pursuant to this division (A) shall not exceed 25% of the total tax due; however, the penalty shall not be less than \$25.
- (B) Every employer who fails to file a return or pay the tax on or before the time prescribed under Sec. 12 and Sec. 15 may be subject to a penalty of an amount equal to 5% of the tax due for each calendar month or fraction thereof. The total penalty levied pursuant to this division (B) shall not exceed 25% of the total tax due; however, the penalty shall not be less than \$25.
- (C) In addition to the penalties prescribed in this section, any business entity or employer shall pay, as part of the tax, an amount equal to 12% per annum simple interest on the tax shown due, but not previously paid, from the time the tax was due until the tax is paid to the city. A fraction of a month is counted as an entire month.
- (D) Every tax imposed by this chapter, and all increases, interest, and penalties thereon, shall become, from the time the tax is due and payable, a personal debt of the taxpayer to the city.
- (E) The city may enforce the collection of the occupational tax due, and any taxes, penalties, and interest, as provided herein, by civil action in a court of appropriate jurisdiction. To the extent authorized by law, the city shall be entitled to recover all court costs and reasonable attorney fees incurred by it in enforcing any provision of Sec. 1 through Sec. 14.
- (F) In addition to the penalties prescribed in this section, any business entity or employer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with the intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class A misdemeanor.

- (G) Any person who willfully aids or assists in, or procures, counsels, or advises in the preparation or presentation of a return, affidavit, claim, or other document required under or submitted in connection with Sec. 1 through Sec. 14, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present the return, affidavit, claim, or document, shall be guilty of a Class A misdemeanor.
- (H) A return, for the purpose of this section, shall mean and include any return, declaration, or form prescribed by the city and required to be filed with the city by the provisions of Sec. 1 through Sec. 14 or by the rules of the city or by written request for information to the business entity by the city.
- (I) Any person violating the provisions of Sec. 13 by intentionally inspecting confidential taxpayer information without authorization shall be fined not more than \$500 or imprisoned for not longer than six months, or both.
- (J) Any person violating the provisions of Sec. 13 by divulging confidential taxpayer information shall be fined not more than \$1,000 or imprisoned for not more than one year, or both.

#### Sec. 16 Severability.

Each section and each provision of each section of this ordinance are severable, and if any provision, section, paragraph, sentence or part thereof, or the application thereof to any person licensee, class or group, is held by a court of law to be unconstitutional or invalid for any reason, such holding shall not affect or impair the remainder of this ordinance, it being the legislative intent to ordain and enact provision, section, paragraph, sentence and part thereof, separately and independently of the rest.

#### Sec. 17 Beginning Date.

The provisions of this ordinance shall be in effect on July 1, 2025.

All ordinances or parts of ordinances in conflict herewith are hereby repealed and superseded to the extent of such conflict.

This ordinance was read for the first time on June 9, 2025, and having been read for the second time on June 23, 2025, and passed, shall become effective after publication as required by statute.

City of Brandenburg

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David W. Pace, Mayor

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Amy Haynes, City Clerk