

CHAPTER 119: RESTAURANTS

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§ 119.01 DEFINITION.

For the purpose of this chapter the following definition shall apply unless the context clearly indicates or requires a different meaning.

"RESTAURANT." A facility which serves to the public food and beverages, either of which require on-site preparation. Also included are delicatessens and catering services.

(Ord. _____, passed _____)

§ 119.02 TAX IMPOSED; AMOUNT OF TAX.

Pursuant to KRS 91A.400, there is levied upon the retail sale of all food and beverages by restaurants in the city, a tax of 1% of the gross amount of sales which shall be passed on to the customer or ultimate consumer as follows:

(A) Sales of \$1.49 or less, a tax of \$.01.

(B) An additional \$.01 of tax for each \$1.00 or part thereof of sales in addition to the first \$1.49.

(Ord. _____, passed _____)

§ 119.03 GROSS SALES REPORT; COMPUTATION OF TAX.

On or before the twentieth day of each calendar month, each restaurant operator shall report to the Chief Financial Officer (CFO), on forms provided by the Bardstown-Nelson County Tourist and Convention Commission, the gross sales of that restaurant from food and beverages for the preceding calendar month, and calculate the tax due for that month by computing 1% of its gross sales from food and beverages. The operator shall remit with the form the tax due to the city. Such remittance shall include all unpaid taxes, fines, and penalties owed under this chapter.

(Ord. _____, passed _____, Am. Ord. 737, passed 11-27-01)

Penalty, see § 119.99

§ 119.04 LATE FEE.

For each one to 30 day period the report and the tax, or either, is past due, there shall be added as a penalty 2% of the tax due. There is a minimum penalty of \$10 regardless of the amount of tax due, if any. (Ord. , passed , Am. Ord. 737, passed 11-27-01; Am. Ord. B2005-23, passed 7-26-05)

§ 119.05 IMPOSITION OF LIEN.

A lien is granted unto the city upon all property, real and personal, of any restaurant facility, to secure the unpaid tax receipts due from that restaurant. The lien shall be perfected by filing a notice of tax due and statement of lien in the office of the County Court Clerk, describing the property on which the lien is asserted. (Ord. , passed)

§ 119.06 DUTIES OF THE BARDSTOWN-NELSON COUNTY TOURIST AND CONVENTION COMMISSION.

(A) On or before the twenty-eighth day of each calendar month, the City Clerk shall transfer to the Bardstown-Nelson County Tourist and Convention Commission all monies collected from the restaurant tax during the previous month.

(B) The Tourist and Convention Commission shall only expend the money transferred to it within the guidelines of KRS 91A.390. (Ord. , passed)

§ 119.07 INFORMATION TO BE CONFIDENTIAL.

No present or former Commissioner or employee of the Tourist and Convention Commission or city or any other person, shall divulge any information acquired by him as to the affairs of a firm, corporation, or the like. This shall not extend to any matter which is in any way made a matter of public record, nor does it preclude furnishing any taxpayer or his properly authorized agent with information respecting his own report. Further, this prohibition does not preclude the Commission or any employee of the Commission or city from testifying in any court, or from introducing as evidence returns or reports filed with the Commission or city, in an action for violation of state or federal tax laws. (Ord. , passed)

§ 119.08 RECORDS.

Every restaurant as defined in § 119.01 shall keep such records, receipts, invoices, and other pertinent papers in such form as the Chief Financial Officer (CFO) may require, for not less than four years from the making of such records, unless the CFO in writing sooner authorizes their destruction. The CFO or CFO's agent may have access to all of the above records to the extent necessary to determine proper

compliance with this chapter. The CFO may require the filing of additional reports, audits, or other documents deemed necessary for the purpose of efficient collection and enforcement of this chapter.

(Ord. , passed , Am. Ord. 737, passed 11-27-01)
Penalty, see § 119.99

§ 119.09 EXCEPTIONS.

Exempted from this chapter are nonprofit organizations and businesses whose food sales are incidental to the primary sales activity of the business.

(Ord. , passed)

§ 119.99 PENALTY.

Any person who violates this chapter shall be deemed to have committed a violation and shall be fined not less than \$20 and not more than \$50 for each offense. Each one to 30 day period the tax is past due shall constitute a separate offense.

(Ord. , passed ; Am. Ord. B2005-23, passed 7-26-05)