



PIKE COUNTY OCCUPATIONAL TAX OFFICE

Pamela Vanover, Tax Administrator

P.O. Box 1319

Pikeville, KY 41502

Phone: 606-432-6289

Fax: 606-432-6221

EFFECTIVE DATE: JULY 1, 2015

DEAR TAXPAYER:

This is an informational letter concerning the new Pike County Occupational License Fee Tax on persons and business entities conducting businesses, occupations and professions within Pike County, Kentucky.

Pike County Ordinance Number 06.30.15.002 requires the completion and filing of **The Pike County Application for Occupational License Tax Questionnaire before the commencement of business.**

Existing businesses must also complete the Occupational License Tax Questionnaire.

Please return the completed form within fifteen (15) days.

On and after July 1, 2015, the Occupational License Tax fee shall be paid in accordance with the Ordinance as follows:

- a) One percent (1%) of the gross wages and compensation paid or payable in Pike County for work done or services performed or rendered in Pike County by every resident and nonresident who is an employee;
- b) One percent (1%) of the net profit from business conducted in Pike County by a resident or nonresident business entity;
- c) Any employee/business paying an occupational tax or net profit tax of one percent (1%) or greater to a municipality within Pike County shall receive full credit against the Pike County Occupational License Fee tax and no taxes will be due to Pike County;
- d) Any employee/business paying an occupational tax or net profit tax of less than one percent (1%) to a municipality within Pike County shall pay the difference up to one percent (1%) to Pike County.

The ordinance can be viewed on the Pike County Web site at www.pikecountky.gov. Questions regarding this matter should be directed to this office at (606) 432-6289.

Sincerely

Pamela Vanover

Pike County Tax Administrator