



# Louisville Metro Government

## Legislation Text

File #: O-038-19, Version: 1

**ORDINANCE NO. \_\_\_\_\_, SERIES 2019  
AN ORDINANCE AMENDING LOUISVILLE METRO CODE OF ORDINANCES 110.01  
REGARDING THE DEFINITION OF INTERNAL REVENUE CODE.  
SPONSORED BY: COUNCILMEMBER HOLLANDER**

**WHEREAS**, the existing definition of the Internal Revenue Code is in conflict with state law;  
and

**WHEREAS**, Louisville Metro Council amends the definition section of LMCO Chapter 110 to comply with the existing state law contained in KRS § 67.750.

**NOW THEREFORE BE IT ORDAINED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT AS FOLLOWS:**

**SECTION I:** The definition of Internal Revenue Code in LMCO § 110.01 is hereby amended as follows:

***INTERNAL REVENUE CODE.*** With respect to occupational license taxes for taxable years ending on or after December 31, 2006 shall mean the Internal Revenue Code in effect on December 31, 2006 exclusive of any amendments made subsequent to that date, other than amendments that extend provisions in effect on December 31, 2006 that would otherwise terminate; and with respect to occupational license taxes for taxable years ending prior to December 31, 2006 shall mean the Internal Revenue Code as amended and in effect on December 31 of the business entity's taxable year. The Internal Revenue Code as defined by KRS § 67.750.

**SECTION II:** The Ordinance remedies a conflict with state law and by operation of this state law is already in effect.

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Stephen Ott Metro Council Clerk

H. \_\_\_\_\_ David  
James President of the Council

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Greg Fischer Mayor

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Approved Date

**APPROVED AS TO FORM AND LEGALITY:**

Michael J. O'Connell  
Jefferson County Attorney

BY: \_\_\_\_\_

O-038-19 Ordinance updating Chapter 110 sjm 2-4-2019.doc