



Louisville Metro Government

Legislation Text

File #: O-268-19, Version: 1

ORDINANCE NO. _____, SERIES 2019

AN ORDINANCE CREATING A NEW SECTION IN THE LOUISVILLE METRO CODE OF ORDINANCES CHAPTER 110 REQUIRING ELECTRONIC FILING OF TAX RETURNS AND REPORTS.

SPONSORED BY: COUNCIL PRESIDENT JAMES AND COUNCILMEMBER HOLLANDER

WHEREAS, Louisville Metro Government seeks to enhance the Revenue Commission's efforts to administer and collect the occupational license tax by requiring the electronic filing of tax returns and reports by taxpayers who file more than twenty-five (25) returns or reports annually as will be required in the new subsection of Louisville Metro Code of Ordinances ("LMCO") Chapter 110.

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

SECTION I: A new subsection of LMCO Chapter 110 is hereby created with the title ELECTRONIC FILING:

A. Any employer, employee, business entity, third party payroll reporting agent, natural person or other taxpayer who files more than twenty-five (25) returns or reports annually shall electronically file the following returns or reports with the Commission on or before the due dates specified in LMCO § 110.05(B) and (E) and LMCO § 110.07(K) and (L): (1) tax withholding statements required by LMCO § 110.05, including but not limited to Forms W-1, W-2 and W-3; and (2) information returns or statements that reflect payment information, including but not limited to Commission Form 1099-SF and the IRS Forms 1099 series.

B. The Commission may require other returns or reports as defined in LMCO § 110.01 to be electronically filed.

C. All persons or taxpayers who are required by or pursuant to this section to file returns or

reports electronically shall do so in such manner as the Commission may prescribe or require.

D. Any person or taxpayer required to file a return or report electronically may apply for a waiver from this requirement by submitting a written request on a form prescribed by the Commission. The request shall indicate the lack of one of the following: (1) compatible computer hardware; (2) Internet access; or (3) other technological capabilities determined relevant by the Commission.

SECTION III: Subsection LMCO § 110.05 is hereby amended as follows:

(P) Payments to be made by electronic fund transfer.

(1) Third party payroll reporting agents whose aggregate payment of occupational license taxes deducted and withheld pursuant to § 110.05(B) on behalf of multiple employers exceeds \$25,000 or who report and pay for more than ~~400~~ 25 individual accounts shall remit all payments by electronic fund transfer.

(2) The electronic fund transfer shall be made on or before the occupational license tax is due.

~~(3) The Revenue Commission shall promulgate administrative regulations establishing electronic fund transfer requirements for payment of occupational license taxes deducted and withheld.~~

(4) The Revenue Commission may waive the requirement that an employer remit the payment by electronic fund transfer if the employer is unable to remit funds electronically.

SECTION VI: The penalty provision in LMCO § 110.99 is hereby amended with a new subsection:

(L) Any person who fails to file any return, report, statement or other document electronically as required by LMCO § 110.XX in a timely manner shall, unless it is shown to the satisfaction of the Commission that the failure is due to reasonable cause, pay a penalty of \$5.00 for each return,

report, statement, or other document not filed electronically in a timely manner, but not less than \$500 for each failure to comply.

SECTION V: This Ordinance shall become effective for tax periods beginning on or after January 1, 2019 and shall govern any tax returns or reports and any forms, statements, certifications, declarations or any other documents permitted or required to be filed with the Commission on or after January 1, 2020.

Stephen Ott Metro Council Clerk

H. _____ David
James President of the Council

Greg Fischer Mayor

Approved Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

BY: _____

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