

BREATHITT COUNTY OCCUPATIONAL TAX ADMINISTRATOR
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SUBJECT: 2% OCCUPATIONAL TAX

FROM: Whitney Noble

The Breathitt County Fiscal Court provides that effective February 1, 2023, the 2 % Occupational Tax (Ordinance No. 202301-12-1) applies to all individuals, employers, and business in Breathitt County.

The rate is:

1. 2 % of each individual's gross wages, salaries and commissions earned in Breathitt Co.
2. 2 % of the net profits of every business from activities conducted within Breathitt Co.

Additional provisions of the ordinance are:

1. Each employer must withhold 2 % tax from gross wages, salaries and commissions paid to employees for services performed within Breathitt Co. May pay annually instead of quarterly if only a single employee.
2. Each business becoming subject to the ordinance must at that time register for the Occupational License Fee.
3. A minimum license fee will be required for your business as follows:
Permanent - \$ 100.00 per year (three days or more per week)
Part-Time \$ 50.00 per year (less than three days per week)
4. Each business will receive a credit for the amount of minimum fee paid, when filing its net profit return.