

SECRETARY OF STATE
Department of State
Office of Business Services
(New Administrative Regulation)

30 KAR 7:011. Standard form for occupational license fee return.

RELATES TO: KRS 67.750, 67.767

STATUTORY AUTHORITY: KRS 67.767(1)(a)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 67.767(1)(a) requires the Secretary of State to promulgate an administrative regulation prescribing a standard form that shall be accepted by all tax districts and shall allow for returns of net profits and gross receipts occupational license taxes by all business entities, as well as instructions for completing the form. This administrative regulation prescribes the standard form for occupational license tax returns and form instructions as mandated by KRS 67.767(1)(a).

Section 1. Definitions.

- (1) "Business entity" is defined by KRS 67.750(1).
- (2) "Tax district" is defined by KRS 67.750(10).

Section 2. A business entity shall:

- (1) Follow the filing requirements specified by the business entity's local tax district; and
- (2) Use the Form OL-S, Single Tax District, Occupational License Fee Return and Instructions to report business and occupational license taxes to the business entity's local tax district, if so required.

Section 3. Incorporation by Reference.

- (1) The following material is incorporated by reference:
 - (a) "Form OL-S, Single Tax District, Occupational License Fee Return", July 8, 2016; and
 - (b) "General Instructions for Form OL-S for a Single Tax District", July 8, 2016.
- (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Secretary of State's office, 700 Capital Avenue, State Capitol, Suite 152, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m., or may be obtained from the Secretary of State's Web site at <http://www.sos.ky.gov>.
(50 Ky.R. 2110; eff. 10-1-2024.)

MICHAEL G. ADAMS, Secretary of State

APPROVED BY AGENCY: February 29, 2024

FILED WITH LRC: February 29, 2024 at 2:20 p.m.

PUBLIC HEARING AND COMMENT PERIOD: A public hearing on this administrative regulation shall be held on May 21, 2024, at 9:00 a.m. EST, at Office of the Secretary of State. Individuals interested in being heard at this hearing shall notify this agency in writing by five (5) work days prior to the hearing, of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be cancelled. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted until May 31, 2024. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Michael R. Wilson, Director, Office of Business, 700 Capital Avenue, State Capitol, Suite 152, Frankfort, Kentucky 40601, phone (502) 782-7422, fax (502) 564-5687, email michael.wilson@ky.gov.