

AN ORDINANCE OF THE CITY OF VILLA HILLS, IN KENTON COUNTY, KENTUCKY AMENDING CHAPTER 110 OF THE CITY'S MUNICIPAL CODE OF ORDINANCES BY AMENDING SECTION 110.02 SETTING THE OCCUPATIONAL LICENSE FEE ON INSURANCE COMPANIES AT SIX PERCENT (6%), REMOVING THE EXEMPTION FOR LIFE INSURANCE POLICIES, AND AMENDING ORDINANCE 1986-13 TO REMOVE THE EXEMPTION FOR CHURCHES AND PROPERTIES USED FOR RELIGIOUS, EDUCATIONAL, OR CHARITABLE PURPOSES .

BE IT ORDAINED BY THE CITY OF VILLA HILLS, KENTUCKY:

SECTION I

Chapter 110 of the City's Municipal Code of Ordinances is hereby amended by amending Section 110.02 to read as follows:

110.02 COMPUTATION OF LICENSE FEE.

The license fee imposed upon each insurance company which issues any insurance policy which is not a [~~life or~~] health insurance policy shall be [~~five~~] **six** percent (~~5~~ **6**%) of the premiums actually collected within each calendar quarter by reason of the issuance of the policies on risks located within the corporate limits of the City of Villa Hills on those classes of business which the company is authorized to transact, less all premiums returned to policy holders. However, any license fee or tax imposed upon premium receipts shall not include premiums received for insuring employers against liability for personal injuries to their employees, or death caused thereby, under the provisions of the Workers' Compensation Act and shall not include premiums received on policies of group health insurance provided for state employees under KRS 18A.225(2) and KRS 18A.228 or to premiums received on health insurance policies issued to individuals nor to policies issued through Kentucky Access, created in KRS 304.17B-005.

SECTION II

Section Three of Ordinance 1986-13 is amended to read as follows:

Such license fee or tax shall not be applicable to premiums received on policies insuring [~~churches,~~] public [~~school district~~] properties **pursuant to KRS 91A.080(10)** [~~or properties used exclusively for religious, educational or charitable purposes~~].

SECTION III

This Ordinance shall take effect and be in full force and after its passage, publication, which may be in summary form, and recording, according to law.

SECTION IV

Any and all Ordinances in conflict with this Ordinance shall be, and hereby are, repealed to the extent of said conflict.

SECTION V

This Ordinance shall take effect and be in full force from and after its passage, publication, which may be in summary form, and recording, according to law.

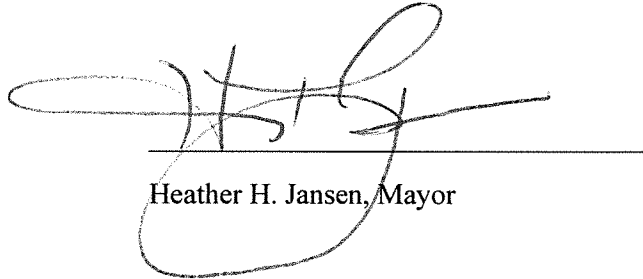
Passed by the City Council this 18th day of March, 2020.

City of Villa Hills, Kentucky
A Municipal Corporation of the Home Rule Class

ATTEST:



Craig T. Bohman, City Administrator/Clerk


Heather H. Jansen, Mayor

Sponsor: Cahill

First Reading: March 11, 2020

Second Reading: March 18, 2020

Ayes: Baehner, Cahill, Ringo, Thompson, Wadsworth

Nays: none

Abstentions: none

Absent: Stover

Published: 03/23/2020