

Shelby County Occupational Tax

CONTACT

**Rusty Newton, Shelby County
Occupational Tax Administrator**

419 Washington Street
Shelbyville, KY
502-633-7685
rusty.newton@shelbycoky.com

ONLINE INFORMATION

Ordinances, applications and
forms are available on our
website at:

www.shelbycounty.ky.gov

GOOD LAND
GOOD LIVING
GOOD PEOPLE



Additional Resources

**State of Kentucky Business
Permits and Licensing Website:**

www.thinkkentucky.com/BIC
or call 1- 800-626-2250

Obtaining an EIN:

www.irs.gov
Or call 1-800-829-4933

**State of Kentucky
Alcoholic Beverage Control**

502-564-4850

**Shelby County
Planning and Zoning**

501 Main Street Suite 3
Shelbyville, KY 40065
Phone 502-633-1718
Fax: 502 -633-1709
www.shelbypz.com

City of Shelbyville

315 Washington Street
Shelbyville, KY 40066
Phone 502-633-8000
Fax: 502-633-4292
www.shelbyvillekentucky.com

City of Simpsonville

108 Old Veechdale Road
Simpsonville, KY 40067
Phone 502-722-8110
Fax: 502-722-8119
www.cityofsimpsonvilleky.com

shelbycounty.ky.gov

Shelby County Occupational Tax

**A Guide To Conducting
Business In Shelby County**



**Shelby County Occupational
Tax Office**

**(502) 633-7685
419 Washington Street
Shelbyville, KY 40065**

www.shelbycounty.ky.gov

Obtaining a License

Who Should Obtain a Business License?

Any person, association, corporation, or other entity engaged in any trade, occupation, or profession or other activity performed in Shelby County, outside the incorporated area. This includes all contractors and subcontractors.

How Do I apply for a License? In Shelby County

For those operating in an office or commercial setting, a business license application must be completed and submitted with the \$25.00 application fee.

Shelby County Home Office

For those operating a business based from a home that is located in the county, a business license application must be completed and submitted with the \$25.00 application fee as well as approval from Shelby County Planning and Zoning.

Out of Town or City of Shelbyville Residents

For those residents whose home or business is located in the city but perform work in the county, a business license application must be completed and submitted with a \$25.00 application fee.

Non Profit Organizations

Who have employees must complete a business license application in order to register for a Shelby County withholding account. However they are exempt from the application fee, will not be issued a license, and are exempt from Net Profits License Fee Tax.

Renewing a License

Filing the Net Profit License Fee Return renews your business license each year.

Net Profit Returns

The Net Profits License Fee tax rate is 1%. This tax is levied and imposed on the earnings of a person, association, corporation or other entity engaged in any occupation, trade, profession or other activity conducted or performed in the unincorporated area of Shelby County. The first \$10,000 of business and farm income is exempt.

Due Date

The Net Profit License Fee Return is due 105 days after the end of your tax year. For example, if you operate on a calendar year, the return is due by April 15 of each year.

Federal Return

A copy of the federal return for your business must accompany your county Net Profit Return.

Extensions

A copy of the Federal Extension must be filed with Shelby County by the due date for the Net Profits License Fee Return.

Occupational Tax

Payroll Withholding Tax

The Occupational Withholding tax rate is 1%. This tax is on all wages and compensation for work or services performed in Shelby County by every resident and non-resident who is an employee. Employers are required to withhold occupational tax from employees and submit the tax to the Shelby County Occupational Tax Office on a quarterly basis. Occupational tax is due 30 days after the end of each quarter.

Penalties

Failure to apply for a license or to file any of the above referenced returns will result in penalties, interests and fines. Additionally, delinquent taxes may be turned over to the County Attorney for collection, and a court order may be obtained prohibiting the further conduct of the business.

DEADLINES

Net Profits Return

April 15th for those with a 12/31 year end. For those with a fiscal year end, 105 days after the fiscal year end.

Payroll

Quarterly payroll returns are due 30 days after the end of each quarter.

1st Quarter (Jan. thru Mar.) Due April 30
2nd Quarter (April thru June) Due July 31
3rd Quarter (July thru Sept.) Due Oct 31
4th Quarter (Oct. thru Dec.) Due Jan. 31