



Shelby County Occupational Tax

CONTACT

Rusty Newton, Shelby County
Occupational Tax Administrator
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Shelbyville, KY
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ONLINE INFORMATION

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

<http://shelbycounty.ky.gov>

GOOD LAND

GOOD LIVING

GOOD PEOPLE

Additional Resources

State of Kentucky Business
Permits and Licensing Website:

<https://onestop.ky.gov/start>
502-564-3490

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

419 Washington Street
Shelbyville, KY 40065
Phone: 502-633-1718
Fax: 502-633-1709

City of Shelbyville
315 Washington Street
Shelbyville, KY 40066
Phone: 502-633-8000
Fax: 502-633-4292

Shelby County
Chamber of Commerce
316 Main Street
Shelbyville, KY 40066
Phone: 502-633-1636
Fax: 502-633-1705
[Shelbycountykychamber.com](http://shelbycountykychamber.com)

<http://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

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?

For those operating in an office or commercial setting, a business license application must be completed and submitted with the \$75.00 application fee.

What if my business is in my home?

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 \$75.00 application fee as well as approval from Shelby County Planning and Zoning.

What if my business is located outside the county?

For businesses located outside the county but perform work in the county, a business license application must be completed and submitted with a \$75.00 application fee.

What about Non Profit Organizations?

Non Profit organizations that 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, and are exempt from Net Profits License Fee Tax.

Renewing a License

The business license shall be renewed annually at a cost of \$75.00 per license by any person or business entity conducting business within the county.

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.

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

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 at the rate of 1% 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.

License Renewal

License Renewals are due by April 15 of each year.

Payroll

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