

CITY OF WEST LIBERTY  
OCCUPATIONAL LICENSE FEE ORDINANCE

**ORDINANCE NO. 06062007-01**

AN ACCORDANCE RELATING TO THE IMPOSITION AND ADMINISTRATION OF AN OCCUPATIONAL LICENSE REQUIREMENT, AND PAYMENT OF AN OCCUPATIONAL LICENSE TAX BY PERSONS AND BUSINESS ENTITIES CONDUCTING BUSINESSES, OCCUPATIONS AND PROFESSIONS WITHIN THE CITY OF WEST LIBERTY, KENTUCKY.

WHEREAS, the West Liberty City Council, desire(s) to comply with the requirements of KRS 67.750 to 67.790 and deems it necessary and desirable that certain changes be made to existing ordinances imposing occupational license taxes on persons and businesses entities conducting businesses, occupations, and professions within the City of West Liberty, so that the assessment and payment of Occupational License Taxes can be administered more efficiently.

Now, therefore, be it ordained by the City Council, of the City of West Liberty, Kentucky as follows:

**[Title 4 (Previously reserved) of the West Liberty Municipal Code]**

SECTIONS

4.01 DEFINITIONS

4.02 LICENSE FEES; ON WHOM IMPOSED

4.03 CERTAIN COMPENSATION AND NET PROFITS EXEMPT

4.04 DETERMINATION OF WORK PERFORMED WITHIN CITY

4.05 EMPLOYERS TO WITHHOLD LICENSE FEES AND FILE RETURNS

4.06 WHEN RETURNS ARE TO BE FILED BY EMPLOYEES OR SELF-EMPLOYED PERSONS

4.07 DUTIES AND INVESTIGATIVE POWERS OF CITY CLERK

4.08 CONFIDENTIAL INFORMATION

4.09 MINIMUM FEES

4.10 MINIMUM FEES

4.11 PERIODIC WORK IN CITY

4.12 PAYMENT OF MINIMUM FEES

4.13 UNLAWFUL IMPOSITION OF LICENSE FEES

4.14 INTEREST AND PENALTIES FOR DELIQUANCY

4.15 INJUNCTIVE RELIEF; PAYMENT OF COURT COSTS AND ATTORNEY FEES

4.16 OTHER PENALTIES

### **SECTION 4.01 DEFINITIONS**

For purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

CITY: The City of West Liberty, Kentucky.

ADMINISTRATION: The total gross amount of salaries, wages, commissions, and bonuses, share of net partnership receipts or withdrawals, corporate dividends paid in lieu of salaries or wages or any other considerations having monetary value, which an employee receives from his employer for any work done or personal services rendered in any trade, occupation, or profession within the city.

EMPLOYEE: A natural person, whether a resident or non-resident of the City who performs any task or work for another within the city for which the natural person is paid a salary, commission or other compensation of any kind from which is required by federal law to be withheld federal income and/or other taxes, including partners in partnerships, members partnerships, members or unincorporated associations and officers and directors of corporations and limited liability companies and thus paid by any other entity, commission or other compensation a salary, commission or other compensation from which is required by federal law to be withheld federal income and/or other taxes.

EMPLOYER: Any person, whether or not a resident of the city, who employs any employee in any trade, occupation, business or profession within the city.

LICENSEE: Any person, required to file a return or to pay a license fee under this chapter.

LOCAL CIVIC ORGANIZATION: Any organization, which is nonprofit and has obtained a tax-exempt status from the Internal Revenue Service of the United States of America which tax- exempt status, is current and whose principal place of business is within West Liberty, Kentucky.

NET PROFITS: The total gross amount of all commissions, bonuses, fees, rents, and other money payments of any kind, or any consideration having monetary value, which any self-employed person receives for the performance of any trade, occupation, business, profession or enterprise including income from rental property within the city, less all expenses incurred and paid in the process of engaging in the trade, occupation, enterprise, business or profession.

PERSON: Any natural person, firms, partnerships, associations (incorporated or unincorporated), corporation, Limited Liability Company or other legal entity. When used in prescribing a penalty in the form of fine or imprisonment, PERSON shall mean and include the individual members of a firm partnership or association or corporation and the officers on any governmental body or agency, or corporation.

SELF- EMPLOYED PERSON: Any natural person, whether a resident or nonresident of the city, engaged in any trade, occupation, business or profession within the city who does not receive a salary, wages, commission or other compensation from which federal law requires to be withheld federal income and/or taxes.

TEMPORARY or TRANSIENT BUSINESS: Any business conducted for the sale or offer for sale of goods, services, wares or merchandise which is carried on in any building, structure, motor vehicle or on real estate in one locality for a period of less than six continuous uninterrupted months in each year.

TRADE, OCCUPATION, BUSINESS, and PROFESSION: The doing of any kind of work, the rendering of any kind of personal service or the holding of any kind of position or job within the city.

TRANSIENT MERCHANT: Any person who, either in one locality or in traveling from place to place in the city, offers for sale or sells goods, services, wares, merchandise or commodities of any kind, and includes those merchants who, for the purpose of carrying on such business, hire, lease, use or occupy any building, structure, motor vehicle or real estate.

## **SECTION 4.02 LICENSE FEES; ON WHOM IMPOSED**

There is hereby levied and imposed a license fee upon all resident and non-resident, employees and self-employed persons engaged in any occupation, trade, business or profession, in the City for privilege of engaging in such occupation, trade, business or profession, which license fee shall be measured by one half a percent (1/2) of the compensation earned by employees, and measured by one half a percent (1/2) of the net profits of self-employed persons on and after 07-01-2007.

The following are subject to the license fee:

- (A) Salaries, wages, bonuses or incentive payments received by an individual, whether directly or through an agent and whether in cash or in property, for services rendered;
- 1) As an officer, agent or employee or both of an individual, partnership, group corporation, joint stock association, joint stock company or other business entity.
  - 2) As an agent (as distinguished from the proprietor) or a business, trade, or profession,
  - 3) As an officer, agent, or employee (whether elected, appointed, enlisted or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division section, or unit of the Commonwealth of Kentucky, or those of any other State or Commonwealth.
  - 4) As an officer, agent or employee (whether, elected or appointed, enlisted, or commissioned) of a governmental administration, agency, arm, authority, board, body, branch, bureau, department, division, section or unit of the United States Government, or of a unit corporation created and owned, or controlled by the United States Government or any or its agencies, or those of any foreign country of dependency.
  - 5) As an employee working full time, over time, part time, as an itinerant worker or vendor.

- 6) Other compensation subject to the license see are vacation, holiday benefits separation pay made to employees by an employer.

B) In the case of individuals whose compensation is earned for SERVICES PERFORMED BOTH WITHIN AND WITHOUT THE CITY, they are subject to the license fee in that proportion that the time spent within the city in performing the service bears to their total employment time.

#### **SECTION 4.03 CERTAIN COMPENSATION AND NET PROFITS EXEMPT.**

The following are not subject to the license fee required by this chapter:

- A) *RETIREMENT BENEFITS*: Periodic payments made to persons after reaching a specific age or a staged period of employment are not subject to the license fee.
- B) *DISABILITY AND UNEMPLOYMENT*: Disability, sickness and accident benefits, unemployment compensation and other monies received as a result of personal injuries or property losses are not subject to the license fee. Monies paid by an employer or its insurance carrier to employees under a disability, sickness or accident benefit plan are not subject to the license fee. Unemployment compensation received from the Commonwealth of Kentucky, the United States of America or any governmental agency, are not subject to the license fee. Monies received as a result of personal injuries or property losses are not subject to the license fee.
- C) *DEATH BENEFITS*: Death benefits payable to the beneficiary of an employee or to his estate whether payable in a single sum or otherwise are not subject to the license fee.
- D) *WORKER'S COMPENSATION BENEFITS*: Benefits arising under the Worker's Compensation Act as compensation for disability sustained during the course of employment together with any amount of damages received pursuant to court order or agreement on account of such disability are not subject to the license fee.
- E) *EMPLOYEE CONTRIBUTIONS TO SECTION 401(K) PLANS*: Employee contribution to Section 401(K) plans are properly qualified and approved by the United States internal Revenue Service.

- F) *COMPENSATION AND NET PROFITS OF CERTAIN VENDORS AND THEIR EMPLOYEES*: The compensation and net profits earned from the sale of merchandise, goods, services or entertainment in conjunction and as a part of any festival or other event sponsored by any local civic organization or governmental unit or subdivision thereof.
- G) *COMPENSATION PAID TO CERTAIN STATE OFFICIALS AND EMPLOYEES*: The compensation paid to any elected official or employee who is paid on a per diem basis.
- H) *COMPENSATION AND NET PROFITS EXEMPTED BY LAW*: Any compensation or net profits exempted from a license fee by law.
- I) *TIPS*: Tips or gratuities received by an employer or self-employed person to pay for or as reimbursement for expenses incurred in the carrying out of a trade, occupation, business or profession except to the extent that the amounts received exceed the actual expenses incurred and paid.
- J) *EXPENSES*: Amounts received by an employee or self-employed person to pay for or as reimbursement for expenses incurred in the carrying out of a trade, occupation, business or profession except to the extent that the amounts received exceed the actual expenses incurred and paid.
- K) *DOMESTIC SERVICE*: Wages, salaries or other compensation received by domestic service employed in a private home.

#### **SECTION 4.04 DETERMINATION OF WORK PERFORMED WITHIN CITY**

When compensation or net profits are earned as a result of work done or services performed both within and without the city, the license fee required under this chapter shall be computed by determining the percentage of total work performed or services provided which was performed or provided within the city for the period in question. Records kept in the ordinary course of business which are created simultaneously with the service or work performed shall be sufficient to performance of work or services within the city.

#### **SECTION 4.05 EMPLOYERS TO WITHHOLD LICENSE FEE AND FILE RETURNS**

- A) Each employer shall deduct from the compensation due an employee the amount of the license fee measured by the compensation due each employee beginning on 07-01-2007. The payments required to be made on account of such deductions by employers shall be made quarterly to

the City Clerk for the quarterly period ending March 31<sup>st</sup>, June 30<sup>th</sup>, September 30<sup>th</sup>, and December 31<sup>st</sup>, on or before the last day of the month next following the end of each such quarterly period, and each employer shall at the same time make a quarterly return on a form furnished by the City Clerk. The first return shall be filed no later than October 15<sup>th</sup>, 2007, for the months of July, August, and September. All returns thereafter are due on the fifteenth (15<sup>th</sup>) of the month following the close of each quarter thereafter.

- B) During the month of January of each year, the employer shall make a yearly return to the City Clerk, which contains the name and Social Security number (or other federal tax identification number) of each employee during the preceding calendar year and sets forth the amount of compensation paid to each employee during the preceding calendar year. It is to set out where income was earned if earned in different locations by the employee. A copy of the individual employee's return is to be provided to each employee.
- C) Any person who hires a person to perform work or services within the city from whose compensation federal income and/or other taxes are not required to be withheld, commonly referred to as an independent contractor, may withhold from that person's compensation the license fee, pay the license fee and include said withholdings and payments on the returns required by divisions (A) and (B) of this section. In the alternative, any person who hires a person from whose compensation federal income and/or other taxes are not required to be withheld shall comply with division(E) of this section.
- D) Each employer who has deducted the license fee from the compensation referred to in divisions (A) and/or (C) of this section, shall furnish to the employee or other natural person a statement showing the amount of salary earned and license fee deducted and paid by the employer during the preceding calendar year on or before the last day of January of each year.
- E) Any person who hires a natural person to perform work on services within the city from whose compensation federal income and/ or other taxes are not required to be withheld and does not withhold license fees from the compensation paid such natural person, commonly referred to

as an independent contractor, shall furnish to the City Clerk, on or before April 1<sup>st</sup> of each year, a copy of the United States Internal Revenue Form Schedule 1099-Misc. (Miscellaneous Income) required by the United States Internal Revenue Service to be prepared regarding such persons.

#### **SECTION 4.06 WHEN RETURNS ARE TO BE FILED BY EMPLOYEES OR SELF-EMPLOYED PERSONS**

(A) All employers are required to file quarterly returns in compliance with 4.05 of this chapter; however, if a return in form and substance satisfactory to the City Clerk is not filed by an employer or license fees are not paid to the city by such employer, the employee for whom no return has been filed and no payment has been made shall file a return with the City Clerk on or before April 15<sup>th</sup> of each year, showing in said return his compensation subject to license fees for a period from July 1<sup>st</sup>, 2007 to December 31<sup>st</sup> of each year thereafter, showing his gross receipts subject to license fees during the preceding calendar year. Such return may be made by completing the original copy of the statement furnished him/her by his/her employer in accordance with **4.05(B)** of this chapter. Such statement should show all the compensation earned by him/her, wherever employed, during the period for which such return is made. If the employee has not been furnished such statement, then he/she may use this W-2 form determination of compensation upon which the license fee is levied and shall furnish a copy of said W-2 form the attached to his/her return. If for any reason all license fees of a person subject to the provisions of this chapter were not withheld by his/her employer from his/her compensation, such person shall file a return required by this section on a form obtained by the City Clerk reflecting the amount of the license fee which has been deducted by the employer from his/her compensation, accounting for that amount not previously withheld. In addition to the compensation earned by him, such return shall show such other information as may be required by the City Clerk. Each person making a return required by this section shall at the time of the filing thereof, deliver by hand or mail to the City Clerk the amount of the license fee due under this chapter payable to the city;

provided, however, that any portion of the license fee which has been deducted by the employer and paid to the city shall be deducted on the return and only the balance, if any, shall be due and payable at the time of filing said return. The amount of the license fee due on the fifteenth (15<sup>th</sup>) day of April, July, October, and January in each year as provided herein shall bear interest from said due date at the rate of 12% per annum plus a penalty at the rate of 12% per annum until paid, in addition to the penalty imposed under **4.16** of this chapter to be paid by the employer.

(B) Each self-employed person shall file a return with City Clerk, on or before April 15<sup>th</sup>, 2008, showing in said return his net profits subject to the license fee for the period from July 1<sup>st</sup>, 2007 to December 31, 2007, and shall file a return on or before April 15<sup>th</sup> of each year thereafter, showing in said return his net profits subject to license fees during the preceding calendar year. The self-employed person may if he so desires, file quarterly returns and pay the license fee on a quarterly basis for the periods and in the manner heretofore set out for employed persons under **4.06(A)** of this chapter. Each self-employed person making a return required by this section shall at the time of filing thereof, deliver by hand or mail to the City Clerk the amount of the license fee due under this chapter made payable to the city. The amount of the license fee in each year as provided herein shall bear interest from said due date at the rate of 12% per annum plus a penalty at the rate of 12% per annum until paid and the self-employed person failing to pay the same when due shall be liable for and pay the penalty imposed under **4.15** of this chapter.

#### **SECTION 4.07 DUTIES AND INVESTIGATIVE POWERS OF CITY CLERK**

(A) *DUTIES*: It shall be the duty of the City Clerk to receive and collect all license fees imposed by this chapter; to keep records showing the amounts received by him from each employer, employee. And self-employed person; and to perform investigations as hereinafter provided in division

(B) Of this section in furtherance of collection and receipt of the license fee hereby imposed; and to otherwise enforce the provisions of this chapter.

**B) INVESTIGATIVE POWERS:**

- (1) The City Clerk, or his designated agent, is hereby authorized to examine the books, papers, records, documents, federal tax returns and state returns of any employer or supposed employer or any licensee or supposed licensee in order to determine the accuracy of any return made, or if no return was made to ascertain the amount of license fee due hereunder. Each such employer or supposed employer or licensee or supposed licensee shall provide the City Clerk or to his duty authorized agent or employee with the means, facilities and opportunity for the making of such examination and investigation.
- (2) The City Clerk is hereby authorized to administer an oath of truthfulness and to examine any person under oath concerning any and all matters related to any and all information shown, or which should have been shown, on a return. To this end, he may compel the production of books, papers, records, documents and federal and state tax returns and may compel the attendance of any and all persons at a specified time and place on a specified date for the purpose of determining the accuracy of a return and the accuracy of the amount of license fee paid or, if no return was filed, what information should have been in the return and the amount of license fee which should have been paid.
- (3) In order to compel the production of books, papers, records, documents, federal or state tax returns for the purpose of determining the accuracy of a return or where no return has been filed, the information which should have been paid, the City Clerk shall send a letter by certified mail to the last known address of the person being compelled to produce documents demanding that the documents be produced on or before a certain date at a specified time and place. The records shall be certified in writing and under oath by the person ordered to produce them as the

originals of the documents or true and accurate of the originals.  
The City Clerk may compel production of original documents.

- (4) In order to compel the appearance of a person to testify under oath for the purpose of determining the accuracy of a return or, where no return has been filed, the information which should have been filed, the information which should have been set out in a return and the amount which should have been paid, the City Clerk shall send a letter by certified mail to the last known address of the person being so compelled requiring him to appear at a specified time and place on a specified date for the purpose of being examined under oath regarding information contained in a return or such information which should have been contained in a return. Any such person may be required by the Clerk to bring with him books, papers, records, documents, federal tax returns and state tax returns.
- (5) Then the City Clerk compels the production of books, papers, records, documents, federal tax returns and/ or state tax returns, and/ or the presence of a person for the purpose of testifying under oath, the date that the documents are required to be produced and/or the person required to appear and testify shall be at least 15 days from the date that the certified letter compelling the production or appearance is mailed. The City Clerk may grant a continuance from the originally demanded date of production and/or appearance for good cause shown.
- (6) If any person of whom the City Clerk has made demand to produce documents and/or appear to give testimony under oath fails to so produce or appear when no continuance has been granted, the person shall be liable of a fine up to \$100 per day for each day that he or she fails to produce documents or appearance was ordered and each day thereafter until the documents have been produced and/or the person so required to appear and give testimony has so appear and given testimony under oath
- (7) All testimony before the City Clerk shall be under oath and May be recorded by a recording device. Each recording shall be retained in the license fee records of the city for a period of at

least two years. The giving of false testimony by act or omission shall be punishable as provided in the criminal statutes of the Commonwealth of Kentucky regarding perjury, false swearing and any and all other laws which may apply to the particular situation.

- (8) The city may institute an action in any court of competent jurisdiction to collect the fine herein imposed and for injunctive relief to compel production of documents and/or appearance of any person for the purpose of giving testimony. All costs and attorney fees incurred by the city in collecting the fine hereinabove imposed and obtaining and enforcing injunctive relief shall be recoverable against the person who failed to produce documents and/or appear to be examined under oath as originally demanded by the City Clerk.

#### **SECTION 4.08 CONFIDENTIAL INFORMATION**

- (A) All information gained by the City Clerk or any official, agent or employee of the city from returns, investigations, hearings or in any other manner required or authorized by the chapter, shall be confidential. None of such information shall be imparted by the City Clerk to any individual, except to those individuals who are officials, agents or employees of the City who must have access to the information in order to perform their duties as officials, agents or employees of the city in relation to this chapter, or except in accordance with court order or subpoena or as otherwise provided by law.
- (B) No agent or employee of the city to whom such information is imparted shall impart the information to any other person or use the information for any purpose other than for the purpose of enforcement of this chapter and collection of the license fee pursuant to this chapter. Any person or agent divulging or using such information in violation of this section shall be subject to the penalty provided in **4.16(B)** of this chapter. Provided, however, the City Clerk may disclose to the Secretary of the Revenue Cabinet of the Commonwealth of Kentucky or his duly authorized agent all such information together with the right to inspect any of the books and records of the City Clerk provided that the

Secretary of the Revenue Cabinet of the Commonwealth of Kentucky grants to the City Clerk the reciprocal right to obtain information from files and records of the Revenue Cabinet of the Commonwealth of Kentucky and maintains privileged character of the information so furnished to him. Provided further, that the city may publish statistics based upon such information in such a manner as not to reveal data respecting the compensation and/or net profits of any person.

#### **SECTION 4.09 DISPOSITION OF LICENSE FEES.**

Money derived from license fees under the provisions of this chapter shall be delivered by hand or mail to the City Clerk made payable to the City and shall be placed as follows: Ninety percent (90%) of the license fee collected to general revenue of the city, and Ten percent (10%), at the discretion of the City Council.

#### **SECTION 4.10 MINIMUM FEES**

- (A) Any self-employed person operating permanent place of business shall pay the City Clerk a license fee, in advance, and before that person is permitted to engage in the business, trade, or occupation or profession, \$100, which shall be credited against the amount owing under **4.06(B)** of this chapter, but the sum of One-Hundred Dollars \$100 shall be a minimum fee and no refund shall be owing to any person if their license fee liability for a given year as figured under **4.02**.
- (B) Any person maintaining a regular, permanent place of business in the city and who certifies to the City Clerk that the conduct of his business, trade, profession, occupation, or other form of work is only limited or part-time basis shall pay to the City Clerk in advance and before that person is allowed to engage in such work, fifty dollars (\$50) which shall be credited in the same manner as set out hereinabove.
- (C) Any solicitor, peddler or other person engaging in any type of transient and/or itinerant activity which would generally be considered a temporary activity shall pay to the City Clerk in advance and before that person is allowed to engage in the activity, Seventy-five dollars (\$75) which shall be credited in the same manner as set out hereinabove.
- (D) There shall be no prorating of this license fee and it shall apply in full without exception whether the person engages in the business, trade, profession, or occupation for a full year or any portion thereof.

#### **SECTION 4.11 PERIODIC WORK IN CITY**

In addition to the provisions for minimum fees for itinerant activities provided in **4.10** of this chapter, any person not maintaining a regular permanent place of business in the city shall be required to post a cash or corporate bond in the amount of \$75 to secure filing of the returns required hereunder and payment of the fees assessed hereunder. A failure to so file and pay by April 15 for the preceding calendar year shall constitute a forfeiture of the bond upon 10 days written notice mailed to whatever address the person provided to the city when the bond is posted.

#### **SECTION 4.12 PAYMENT OF MINIMUM FEES**

Minimum fees shall be paid on or before July 15, 2007 for the year of 2007 and April 15 of each year after the enactment of this chapter.

#### **SECTION 4.13 UNLAWFUL IMPOSITION OF LICENSE FEE**

This chapter does not and shall not be interpreted as imposing or requiring and occupational license, for any occupation, trade, business, or profession which the fee is prohibited by law and shall not be so interpreted.

#### **SECTION 4.14 INTEREST AND PENALTIES FOR DELIQUENCY**

All license fees imposed by this chapter which remains unpaid after they become due shall bear interest at the rate of twelve percent (12%) per annum from the date when the same became due, and there shall also be charged a penalty in the amount of twelve (12%) per annum of the amount of such unpaid license fees. Any person or employer who fails or refuses to withhold and/or pay any license fee required to be withheld and paid under this chapter to the City Clerk at the time it is due as provided under the terms of **4.05** of this chapter, shall be liable to the city for such fees, as well as for the interest thereon at the rate of twelve (12%) per annum and for the aforesaid penalty.

#### **SECTION 4.15 INJUNCTIVE RELIEF; PAYMENT OF COURT COSTS AND ATTORNEY FEES**

(A) In the event that a person, employer, self-employed person or employee fails or refuses for any reason to pay when due any fee imposed and required to be paid by this chapter, the city may file an action in any court of competent jurisdiction to recover the license fee, interest and penalties due and/ or for injunctive relief to require the person, employer, self-employed person or employee to cease and desist from operating and conducting the trade, occupation, business, or profession

within the corporate limits of the city for which the fee is due in such time as the fee, together with all accrued penalties and interest, have been paid in full.

- (B) If the city seeks injunctive or other judicial relief in furtherance of enforcement of this chapter and/ or files an action in a court of competent jurisdiction for the collection of the fee, interest and / or penalty required by this chapter to be paid, then the person, employer, self-employed person or employee against whom the action is brought shall be liable for all court costs and attorney fees incurred by the city.

#### **SECTION 4.16 OTHER PENALTIES**

- (A) Any person or employer who shall fail, neglect or refuse to make any return required by this chapter, or any person who shall fail, neglect or refuse to pay the license fee as required by this chapter; or any employer who shall fail to withhold the license fee or to pay over to the city such license fee, penalties, or interest imposed by this chapter, or a person or employer who shall refuse to permit the City Clerk or his designated agent to examine his books, records, documents, federal and state tax returns and other papers; or who shall knowingly make any incomplete, false or fraudulent return, or who shall attempt to do anything whatever to avoid full disclosure of the amount of compensation or net profits in order to avoid the payment of the whole or any part of a license fee shall be guilty of a misdemeanor and shall, upon conviction, be subject to a fine or penalty or not less than \$100 nor more than \$500 or imprisonment, not to exceed 30 days, or both, for each offense. Such criminal penalties shall be in addition to the penalties imposed under **4.15** of this chapter.
- (B) Any person who violates any provision of this chapter shall be guilty of a misdemeanor and shall, upon conviction, be subject to a fine on not less than \$50 nor more than \$500 or to imprisonment for no more than 30 days, or both.

**WHEREFORE, AFTER PROPER READINGS AND PUBLICATION BE IT SO ORDAINED BY THE CITY OF WEST LIBERTY THAT THIS ORDINANCE SHALL BECOME EFFECTIVE.**

FIRST READING 06-04-2007

SECOND READING 06-06-2007

Signed By: Robert W. Nickell, Mayor    Attest By: Sally Barker, City Clerk