

**CITY OF HILLS AND DALES  
JEFFERSON COUNTY, KENTUCKY**

**ORDINANCE NO. 2019-2**

**AN ORDINANCE AMENDING ORDINANCE NO. 90-4 RELATING TO THE RATE OF  
THE LICENSE FEE IMPOSED ON INSURANCE COMPANIES IN THE CITY OF  
HILLS AND DALES, KENTUCKY**

**WHEREAS**, KRS 9A.080 through 91A.0810 authorize cities and other local governments to impose license fees or taxes upon insurance companies for the privilege of engaging in the business of insurance within their corporate limits;

**WHEREAS**, the City Commission of the City of Hills and Dales (“*City*”) adopted Ordinance No. 90-4, (“*Original Ordinance*”) imposing a 5% license fee upon insurance companies engaging in the business of insurance within the City’s corporate limits;

**WHEREAS**, Louisville/Jefferson County Metro Government (“*Metro*”) levies a 5% license fee upon insurance companies engaging in the business of insurance within the corporate limits of Jefferson County, including within the corporate limits of the City;

**WHEREAS**, KRS 91A.080(1) provides that the City license fee shall be credited against the Metro license fee, such that all such revenue from engaging in the business of insurance within the City is paid to the City provided the City license fee is imposed at an amount at least equivalent to the Metro license fee;

**WHEREAS**, the City has determined and hereby declares it is necessary, desirable, and in the public interest for the City to amend the Original Ordinance for the purpose of establishing a license fee equal to the amount that provides the maximum allowable credit against the Metro license fee;

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HILLS AND DALES, KENTUCKY:**

**Section I.** City of Hills and Dales Ordinance 90-4 is hereby amended by adding the following language to Section 4:

In the event that Metro shall impose a license fee or tax rate higher than 5%, either as a fee or tax, then the rate imposed herein by the City of Hills and Dales shall be automatically increased to equal but not exceed the rate imposed by Metro.

**ORDINANCE 2019-2  
FIRST AMENDMENT TO ORDINANCE 90-4 RELATING TO THE LICENSE FEE  
IMPOSED ON INSURANCE COMPANIES BY THE CITY OF HILLS AND DALES,  
KENTUCKY.**

**Section II.** This Ordinance supersedes and repeals all previous Ordinances to the extent that they may be in conflict herewith.

**Section III.** This Ordinance shall be effective upon passage and publication.

INTRODUCED AND GIVEN FIRST READING AT A MEETING OF THE CITY  
COMMISSION OF THE CITY OF HILLS AND DALES, KENTUCKY HELD ON THE 19<sup>th</sup>  
DAY OF FEBRUARY, 2019.

READ, PASSED AND APPROVED BY THE CITY COMMISSION OF THE CITY OF HILLS  
AND DALES, KENTUCKY AT A MEETING HELD ON THE 14<sup>th</sup> DAY OF MARCH, 2019.

APPROVED:

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Ralph Johanson, Mayor

ATTEST:

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Jeanne Keats, City Clerk