

**COMMONWEALTH OF KENTUCKY**  
**CALLOWAY COUNTY**  
**ORDINANCE NUMBER: 23- 0021-A**

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**AN ORDINANCE ESTABLISHING**  
**A TAX UPON RETAIL GASOLINE DISTRIBUTION**  
**AND MOTOR VEHICLES**

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**Be it ordained by the Fiscal Court of the County of Calloway, Commonwealth of Kentucky**

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**WHEREAS**, the Calloway County Fiscal Court has determined that retail gasoline is available for distribution within the geographic boundaries of Calloway County, Kentucky; and

**WHEREAS**, the Calloway County Fiscal Court is aware that KRS 67.083(3)(m) provides as follows: "The fiscal court shall have the power to carry out governmental functions necessary for the operation of the county. Except as otherwise provided by statute or the Kentucky Constitution, the fiscal court of any county may enact ordinances, issue regulations, levy taxes, issue bonds, appropriate funds, and employ personnel in performance of the following public functions:...Regulation of commerce for the protection and convenience of the public."; and

**WHEREAS**, the Calloway County Fiscal Court is aware that KRS 67.083(2) provides as follows: "The fiscal court of any county is hereby authorized to levy all taxes not in conflict with the Constitution and statutes of this state now or hereafter enacted."; and

**WHEREAS**, the Calloway County Fiscal Court is also aware that the Commonwealth of Kentucky may presently occupy the field with regard to the taxation of retail gasoline and motor vehicles by virtue of the Kentucky Constitution and/or the Kentucky Revised Statutes; and

**WHEREAS**, the Calloway County Fiscal Court has determined that the retail providers of gasoline are engaging in commerce within the geographic boundaries of Calloway County, Kentucky and that motor vehicles are registered by the Clerk of Calloway County, Kentucky; and

**WHEREAS**, that while the Calloway County Fiscal Court has determined that this Ordinance may be in conflict with the Constitution and statutes of the Commonwealth of Kentucky; in order to regulate commerce for the protection and convenience of the Citizens of Calloway County, Kentucky, the Calloway County Fiscal Court has determined that a tax upon retail gasoline sold within Calloway County, Kentucky should be levied when permissible.

**NOW THEREFORE, BE IT HEREBY ORDAINED**, by the Fiscal Court of Calloway County, Kentucky, as follows:

1. This Ordinance shall take effect and become fully effective upon the first day of the first full month following any change in the Kentucky Constitution, the Kentucky Revised Statutes and/or any court ruling which would specifically grant or authorize a Kentucky County to levy a tax upon the retail sale of gasoline or the registration of motor vehicles.

2. The County of Calloway, by and through its Judge-Executive is hereby authorized and empowered to levy a tax upon gasoline sold at any retail location located within the geographic boundaries of Calloway County, Kentucky.

3. On a monthly basis, the owner(s) of each retail gasoline pump or distribution system shall collect a 0.035 cents (Three and One-Half cents) per gallon tax relative to each gallon of gasoline distributed from any pump or distribution system. In the event that the retail price of gasoline exceeds \$4.00 (Four Dollars), the tax rate shall increase by 0.01 cent (One cent) for each \$1.00 (One Dollar) increase in the price of retail gasoline, notwithstanding any state or

federal exemptions to the contrary.

4. Each owner of each retail gasoline pump or distribution system shall read the meter on each such pump or distribution system on the first day of each month, in order to determine the total gallons of gasoline distributed during the preceding month.

5. Within four (4 days) of the reading of any such meter, the owner shall report the total amount of gasoline distributed from any such pump or distribution system to Calloway County and the Calloway County Judge-Executive. The owner shall receive a one and one half percent (1.5%) credit on the tax owed in exchange for collecting and submitting this information to Calloway County.

6. Payment of the required tax to the Calloway County Treasurer shall be made by the Owner of each such gasoline pump or distribution center not later than the 25<sup>th</sup> day of any given month. In the event that the 25<sup>th</sup> day of the month falls upon a weekend or recognized state or federal holiday, then the payment will be due on the next business day. In the event that any such payment is not received by such date, a one-time, five percent (5%) penalty shall be assessed by Calloway County. In the event payment continues to be delinquent, an additional one percent (1%) penalty will be assessed each succeeding month in which the payment has not been received by Calloway County.

7. For any motor vehicle registered within Calloway County that utilizes gasoline exclusively, the owner of any such vehicle shall pay Five Dollars (\$5.00) as a tax to Calloway County upon registering said vehicle with the Calloway County Clerk. For any motor vehicle registered within Calloway County that is considered a hybrid (gas/electric combination), the owner of any such vehicle shall pay Thirty Dollars (\$30.00) as a tax to Calloway County upon


registering said vehicle with the Calloway County Clerk. For any motor vehicle registered within Calloway County that is considered powered by electricity, the owner of any such vehicle shall pay One Hundred Dollars (\$100.00) as a tax to Calloway County upon registering said vehicle with the Calloway County Clerk. The Calloway County Clerk shall be responsible for transmitting, on a monthly basis, all tax funds received pursuant to this Section to the Calloway County Treasurer.

8. The Calloway County Judge-Executive or designated representative shall have the authority to investigate and ensure compliance with this Ordinance.

If any section, subsection, paragraph, sentence, clause or phrase of this Ordinance shall be declared invalid for any reason whatsoever, such decision shall not affect the remaining portions of this Ordinance, which shall continue in full force and effect, and to this end, the provisions of this Ordinance are severable. This Ordinance shall take effect and be in full force and effect as of \_\_\_\_\_, 2023. All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

The Clerk of the Court is directed to publish this Ordinance in a local newspaper one time within thirty (30) days of passage, for proof of publication thereof and for said proof to be filed upon the Minutes of the Court.

The First Reading of this Ordinance occurred on the 17<sup>th</sup> day of May, 2023. This Ordinance was published not more than seven (7) days nor more than twenty-one (21) days prior to passage on the 12<sup>th</sup> day of JUNE, 2023. The Second Reading of this Ordinance and passage occurred on the 21<sup>st</sup> day of JUNE, 2023.

  
Kenneth Imes  
Calloway County Judge-Executive


  
Ricky Stewart Magistrate, District I

  
Larry Crutcher Magistrate, District 2

  
Don Cherry Magistrate, District 3

  
Paul Rister Magistrate, District 4

Publication of Passage occurred on the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Attested to as officially adopted and published by:   
Antonia Faulkner  
Clerk of Calloway County, Kentucky