

**HARRODSBURG CITY COMMISSION  
MERCER COUNTY, KENTUCKY  
ORDINANCE NO. 2015-03**

**AN ORDINANCE PERMITTING REBATE OR RETENTION OF 0.67% OCCUPATIONAL TAX LICENSE FEE TO AN EMPLOYER MEETING THE CRITERIA OF ITS APPLICATION FOR INCENTIVE UNDER THE KENTUCKY BUSINESS INVESTMENT.**

**WHEREAS**, the City of Harrodsburg has adopted an occupational license fee ordinance providing for an occupational license fee of one percent (1%) on certain wages, profits, and other income earned in Harrodsburg, Kentucky; and

**WHEREAS**, Hitachi Automotive Systems Americas, Inc. has made application for certain benefits and incentives available to it under the Kentucky Business Investment (KBI) Program as a result of its commitment to locate and create certain jobs and investments in Harrodsburg, Kentucky; and

**WHEREAS**, the City Commission has been willing as one of the incentives, to permit the retention by the Company of the occupational tax revenues to be paid the employees of said Companies, the maximum retention being produced from 0.67% occupational license fee tax on said salaries and wages paid to said employees, and that the Company's economic presence in the City would enhance the economic property of Harrodsburg, Kentucky; and

**WHEREAS**, THE CITY COMMISSION WISHES TO DEMONSTRATE ITS WILLINGNESS TO ACCEPT THE MEASURE OF RETENTION OF SAID PAYMENT OF DEDUCTION BY THE COMPANY AS DESCRIBED ABOVE.

**NOW, THEREFORE**, be it ordained by the Harrodsburg City Commission;

1. That the City takes notice of the application of Hitachi Automotive Systems Americas, Inc. (the "Company") for benefits and incentives available to said Company under the Kentucky Business Investment (KBI) Program, including the application by said Company for retention of or rebate to said Company of 0.67% of the occupational license fee levied against the wages of the employees of said Company. This wage assessment is subject to only Hitachi Automotive Systems Americas, Inc., employees whose jobs were created by Kentucky Business Investment (KBI) Program, which was approved by Kentucky Economic Development Finance Authority on October 29, 2009.

2. That the approval herein granted is subject to the Company receiving final approval on its application and meeting all terms and conditions of its eligibility for said benefits under the Kentucky Business Investment.

3. The City Commission does hereby ordain that for ten (10) years subsequent to activation of the Company's project given final approval under the Kentucky Business Investment Program the said Company receiving said final approval shall be entitled to retain or to have rebated to it 0.67% of the occupational license fee levied against the wages of the employees of said Company. Occupational license fee tax of such subject employees will be reported separately from those of the other employees of Hitachi Automotive Systems Americas, Inc. If the occupational license fee assessment by the City of Harrodsburg should change during the ten (10) year period, only that incentive portion which was subject to the initial incentive of 0.67% shall be retained by Hitachi Automotive Systems Americas, Inc. The remaining occupational license fee assessment shall be forwarded to the City of Harrodsburg. The 0.67% retention or rebate shall not apply to other income or net profits of the Company and shall apply only to occupational license fees on these wages paid under this Ordinance in Harrodsburg, Kentucky.

**Passed First Reading:** February 23, 2015

**Passed Second Reading:** March 9, 2015

**Published:** March 26, 2015



Eddie Long, Mayor  
City of Harrodsburg

Attest:

  
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Kim Stinnett, City Clerk/Treasurer