CAMPBELL COUNTY FISCAL COURT
OCCUPATIONAL LICENSE OFFICE
Website: www.campbellcountyky.gov ● Phone: (859) 292-3884 FAX 292-3827
Office: 1098 Monmouth Street Rm. 319/320, Newport, KY ● Hours: M-F 8:30 a.m. to 4:30 p.m.
Mail correspondence to: P.O. Box 72958 , Newport, KY 41072-9258

Refer to "Tax Facts" for overview of Campbell County and Cities Occupational Tax rules:

CAMPBELL COUNTY & CITIES OCCUPATIONAL LICENSE
2027 TAX RATES

Campbell County Occupational License Office is the tax collection agent for Campbell County and the Cities of Alexandria, Cold Spring, Fort Thomas, Highland Heights, Melbourne, Southgate, Wilder, and Woodlawn (Refer to Figure 4).

Figure 1. Quarterly Payroll Withholding Schedule	
Quarter End	**Quarterly Payroll Return Due**
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

Figure 2. Locality Payroll Withholding Tax Table 2027			
Locality (All employees are subject to all 3 County Rates)	**Tax Withholding Rate**	**Annual Wage "Cap"**	**Maximum Annual Tax Per Employee**
Campbell County Sr Citizens	.0005	$50,000	$25
Campbell County Mental Health	.0010	$192,300	$192.30
Campbell County General	.0090	$192,300	$1,730.70
Fort Thomas City	.0125	NO "WAGE CAP"	NO MAXIMUM
Alexandria City	.0150	$192,300	$2,884.50
Cold Spring City	.0100	$192,300	$1,923
Southgate City	.0250	NO "WAGE CAP"	NO MAXIMUM
Highland Heights City	.0150	$192,300	$2,884.50
Wilder City	.0225	$192,300	$4,326.75

Figure 3. Business License & Occupational Tax Year Table		
Tax Year End	**Annual CC-3 Return Due**	**License Renewal Year**
January 31	May 15	May 16 to May 15
February 28	June 15	June 16 to June 15
March 31	July 15	July 16 to July 15
April 30	August 15	August 16 to August 15
May 31	September 15	September 16 to September 15
June 30	October 15	October 16 to October 15
July 31	November 15	November 16 to November 15
August 31	December 15	December 16 to December 15
September 30	January 15	January 16 to January 15
October 31	February 15	February 16 to February 15
November 30	March 15	March 16 to March 15
December 31	April 15	April 16 to April 15

Figure 4. Business License & Occupational Tax Table 2027					
Locality	**Tax/Fee Type**	**Tax Rate**	**Annual Tax "Cap"**	**Minimum License Tax/Fee**	**Maximum Annual Business License Tax/Fee**
Campbell County	**Fee**	NA	NA	$75	$75
Alexandria City	**Gross**	.00075	$33,333,333	$100	$25,000
Cold Spring City	**Gross**	See Fig. 5	$5,000,000	$25	$1,500
Fort Thomas City	**Net**	.0125	NO "CAP"	$25	NO MAXIMUM
Highland Heights City	**Gross**	.0035	$2,857,143	$75	$10,000
Melbourne City	**Fee**	NA	NA	$50	$50
Southgate City	**Gross**	See Fig. 6	$10,000,000	$35	$5,500
Wilder City	**Gross**	.00075	$53,333,333	$50	$40,000
Woodlawn City	**Fee**	NA	NA	$50	$50

Figure 5. City of Cold Spring Business Tax Schedule 2027			
Total Gross Receipts		***License Tax***	
$0.00	*to*	*$9,999.99*	*$25.00*
$10,000.00	*to*	*$24,999.99*	*$50.00*
$25,000.00	*to*	*$99,999.99*	*$100.00*
$100,000.00	*to*	*$199,999.99*	*$150.00*
$200,000.00	*to*	*$299,999.99*	*$200.00*
$300,000.00	*to*	*$399,999.99*	*$250.00*
$400,000.00	*to*	*$499,999.99*	*$300.00*
$500,000.00	*to*	*$699,999.99*	*$350.00*
$700,000.00	*to*	*$999,999.99*	*$500.00*
$1,000,000.00	*to*	*$2,999,999.99*	*$750.00*
$3,000,000.00	*to*	*$4,999,999.99*	*$1,000.00*
$5,000,000.00	*to*	*and over*	*$1,500.00*

Figure 6. City of Southgate Business Tax Schedule 2027			
Total Gross Receipts			***License Tax***
$0.00	*to*	*$10,000.00*	*$35.00*
$10,001.00	*to*	*$50,000.00*	*$50.00*
$50,001.00	*to*	*$100,000.00*	*$75.00*
$100,001.00	*to*	*$150,000.00*	*$125.00*
$150,001.00	*to*	*$200,000.00*	*$175.00*
$200,001.00	*to*	*$300,000.00*	*$250.00*
$300,001.00	*to*	*$400,000.00*	*$350.00*
$400,001.00	*to*	*$500,000.00*	*$450.00*
$500,001.00	*to*	*$1,000,000.00*	*$750.00*
$1,000,001.00	*to*	*$1,500,000.00*	*$1,250.00*
$1,500,001.00	*to*	*$2,000,000.00*	*$1,750.00*
$2,000,001.00	*to*	*$4,000,000.00*	*$2,500.00*
$4,000,001.00	*to*	*$6,000,000.00*	*$3,250.00*
$6,000,001.00	*to*	*$8,000,000.00*	*$4,000.00*
$8,000,001.00	*to*	*$10,000,000.00*	*$4,750.00*
$10,000,001.00		*and over*	*$5,500.00*