CAMPBELL COUNTY FISCAL COURT
OCCUPATIONAL LICENSE OFFICE
Website: www.campbellcountyky.gov ● Phone: (859) 292-3884 Fax: (859) 292-3827
Office: 1098 Monmouth St., Newport, KY ● Office Hours: M-F 8:30 a.m. to 4:30 p.m.
Mail all correspondence to: P.O. Box 72958 ● Newport, KY 41072-0958

CAMPBELL COUNTY & CITIES OCCUPATIONAL LICENSE
TAX FACTS FOR BUSINESSES

This document is intended to acquaint businesses with Campbell County and Cities Occupational License ordinances and tax collection process. All registration and tax forms are available from the website. Should you have further questions, please visit our website or call our office. The contact information is listed above.

GENERAL INFORMATION

Once a business has registered with the County, an Occupational License Account ID will be assigned. Quarterly Payroll Withholding Returns and Occupational Tax & Business License Fee Annual Returns are always available to download from our website. *A zoning permit may be required prior to beginning business activity. City and county planning and zoning contact information are listed on the reverse (Figure 3).*

Changes of address or other account information must be made with the Occupational License Office **prior** to the due date of the Annual Return to ensure timely filing. An *"Account Information Update Form"* is available for download from the website or you may request a copy from the Occupational License Department. Allow 2 weeks for changes to be processed.

CAMPBELL COUNTY AND CITIES OCCUPATIONAL TAX & BUSINESS LICENSE FEE ANNUAL RETURN

Campbell County is the collection agent for Occupational License Applications and Annual Occupational Tax & Business License Fees for **Campbell County** and the following cities: **Alexandria**
Cold Spring
Ft Thomas
Highland Heights
Melbourne
Southgate
Wilder
Woodlawn

The Occupational Tax & Business License Fee Annual Return includes instructions and information regarding license fees and annual tax filings for Campbell County and the cities indicated above.

Campbell County fees are due in addition to any city license fees. For example, for those taxpayers conducting business, operating rental property, making sales or performing services inside Fort Thomas, the MINIMUM LICENSE FEE for the City is $25.00, PLUS the MINIMUM LICENSE FEE of $75.00 for Campbell County is also due, totaling $100.00. Minimum license fees and tax rates are available at www.campbellcountyky.gov. Other cities in Campbell County that we do not collect for also require occupational licenses and license taxes. City contact information is included on the reverse of this publication (Figure 3).

See **Figure 1** below for an explanation of Occupational & Business License tax year and renewal years.

FIGURE 1. Tax Year Table

Tax Year End	Annual CC-3 Return Due	License Renewal Year
December 31	April 15	April 16 to April 15
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

--Continued on Reverse--

CAMPBELL COUNTY AND CITIES QUARTERLY PAYROLL WITHHOLDING

Campbell County is the collection agent for Quarterly Payroll Withholding (Payroll Taxes) for the following cities:

ALEXANDRIA
COLD SPRING
FT THOMAS
HIGHLAND HEIGHTS
SOUTHGATE
WILDER

See **Figure 2** below for the Payroll Withholding Schedule. Payroll withholding rates and maximums for Campbell County and Cities are available at www.campbellcountyky.gov. Other cities located in Campbell County that we do not collect for may also have payroll withholding. Please contact the City Office for Cities **NOT** listed above for their regulations and withholding rates. A list of all Campbell County Cities' contacts is at the end of this document.

Employee gross earnings are subject to **BOTH** County and City Withholding. For example, an employee who works in a City with a withholding rate of 1.25% is also subject to the Campbell County withholding rates of 0.05%, 0.1% & 0.9% for a combined withholding of 2.30% for the employee (withholding should be always be kept separate by jurisdiction).

County Payroll Withholding applies in addition to any City Payroll Withholding even if the County is not the collection agent for the City.

EMPLOYERS WHOSE RETURNS ARE FILED BY A CONTRACTED PAYROLL COMPANY SHOULD CONTACT THE OCCUPATIONAL LICENSE OFFICE FOR FORM FILING INSTRUCTIONS.

Figure 2. 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 3. Campbell County Cities' Contact Information
(*All numbers are AREA CODE 859*)

City	Business License Registration	Payroll Withholding Registration	Planning and Zoning Information
Alexandria	292-3884	292-3884	292-3880
Bellevue	431-8888	431-8888	292-3880
California	N/A	N/A	292-3880
Cold Spring	292-3884	292-3884	292-3880
Crestview	N/A	N/A	292-3880
Dayton	491-1600	491-1600	292-3880
Fort Thomas	292-3884	292-3884	441-1055
Highland Heights	292-3884	292-3884	292-3880
Melbourne	292-3884	292-3884	292-3880
Mentor	N/A	N/A	292-3880
Newport	292-3660	292-3660	292-3637
Silver Grove	441-6390	441-6390	292-3880
Southgate	292-3884	292-3884	292-3880
Wilder	292-3884	292-3884	292-3880
Woodlawn	292-3884	292-3884	292-3880

The County may enforce collection of occupational tax ordinance through civil and criminal action.