

**CITY OF FLORENCE, KENTUCKY  
ORDINANCE O-20-22**

**AN ORDINANCE OF THE CITY OF FLORENCE, KENTUCKY, PROVIDING FOR A CREDIT OF ITS OCCUPATIONAL LICENSE FEE FOR NEW KENTUCKY RESIDENT EMPLOYEES AS PART OF AN ECONOMIC DEVELOPMENT PROJECT UNDER THE KENTUCKY BUSINESS INVESTMENT PROGRAM BY MACKENZIE AND PAIGE LOGISTICS, LLC.**

**WHEREAS**, Mackenzie and Paige Logistics, LLC, will relocate its operations to 7900 Tanners Gate Lane, Florence, Kentucky, including the creation of 120 new full-time Kentucky resident jobs;

**WHEREAS**, Mackenzie and Paige Logistics, LLC, is soliciting support from the City of Florence (“City”) for its participation in the Kentucky Business Investment (“KBI”) Program;

**WHEREAS**, the KBI application for Mackenzie and Paige Logistics, LLC, received preliminary approval from the Kentucky Economic Development Finance Authority (“KEDFA”) as an approved Economic Development Project (“Project”) on August 25, 2022;

**WHEREAS**, KRS 154.32-010 (3) (b) permits that the "approved company or, with the authority’s consent, an affiliate of an approved company may require that each employee subject to tax imposed by KRS 141.020, whose job is determined by the authority to be created as a result of the economic development project, as a condition of employment, agree to pay an assessment of up to four percent (4%) of taxable wages";

**WHEREAS**, Mayor Diane Whalen indicated in writing on August 16, 2022 her willingness to support a 0.7857% credit of the City’s 2% Occupational License Fees on new Kentucky-resident jobs created by Mackenzie and Paige Logistics, LLC as part of this Economic Development Project for a ten-year period, which generates a 3% Kentucky personal income tax credit on such new jobs under KBI and thus a total 4% credit;

**WHEREAS**, KRS 154.32-010 also entitles each employee paying the wage assessment fee to an equal credit against his/her Kentucky income tax and an equal credit against his/her local occupational license fee, both for ten years. Mackenzie and Paige Logistics, LLC under KRS 154.32-010, will impose a 4% wage assessment as a condition of employment and shall be authorized to deduct the 4% assessment from each payment of wages to qualified employees, with such assessment only to be utilized as permitted by KRS 154.32-010–KRS 154.32-100.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF FLORENCE, KENTUCKY, AS FOLLOWS:**

**SECTION I**

The City authorizes a credit of its Occupational License Fee pursuant to the Kentucky Business Investment Program (KRS 154.32-010–KRS 154.32-100) for and throughout a ten-year period (beginning and ending as stipulated in the Wage Assessment Agreement executed between KEDFA and Mackenzie and Paige Logistics, LLC) equal to 0.7857% on the wages of the Mackenzie and Paige Logistics, LLC Kentucky-resident employees created as part of this Economic Development Project.

## SECTION II

That if any section or part of any section or any provision of this Ordinance shall be declared invalid by a Court of appropriate jurisdiction, for any reason, such declaration shall not invalidate, or adversely affect, the remainder of this Ordinance. All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed to the extent of said conflict.

## SECTION III

This Ordinance shall be published by posting on the City's internet website.

PASSED AND APPROVED ON FIRST READING THIS 13<sup>th</sup> DAY OF SEPTEMBER, 2022.

PASSED AND APPROVED ON SECOND READING AND PUBLICATION ORDERED THIS 27<sup>th</sup> DAY OF SEPTEMBER, 2022.

APPROVED:

/s/ Diane E. Whalen  
Diane E. Whalen, Mayor

ATTEST:

/s/ Melissa Kramer  
Melissa Kramer, City Clerk