



NOTICE TO RENTERS OF “THE STABLE” AT MERCER COUNTY FAIRGROUNDS

If you rent The Stable at Mercer County Fairgrounds, which is located within the city limits of Harrodsburg, and utilize the services of a caterer for any event, it is your responsibility to inform the business of the following city ordinance:

In accordance with **Harrodsburg City Ordinance # 2007-09**, an ordinance levying a restaurant tax and providing for its collection, there is hereby levied upon the retail sales of all food and non-alcoholic beverages (as defined in Section 5A of the ordinance—see below) in Harrodsburg, Kentucky, a tax of a three percent (3%) of the gross amount of such sales; which shall be passed on to the customer or ultimate consumer *effective July 1, 2007*.

*Section 5. A. A restaurant as used in this ordinance is any fixed or mobile commercial establishment that engages in the preparation and serving of ready-to-eat foods in portions to the consumer, including, but not limited to: restaurants; coffee shops, cafeterias; short order cafes; luncheonettes; grilles; tea rooms; sandwich shops; soda fountains; roadside stands; street vendors; **catering kitchens**; delicatessen; or similar places **in which food is prepared for sale for consumption on the premises or elsewhere.***

The 3 percent tax is calculated on gross sales before the state sales tax is added. The 3 percent tax is a pass-through tax which is collected by the food service caterer and is in addition to the 6 percent state sales tax.

Example: Meal @ \$10.00, 3% restaurant tax (\$0.30) = \$10.30 + 6% KY Sales Tax (\$0.62). Total charge for the meal would be \$10.92, or simply charge 9.18% tax which includes sales and restaurant taxes.

The catering business must complete the attached form and submit the form and payment to the Harrodsburg/Mercer County Tourist Commission, PO Box 283, Harrodsburg, KY 40330. Your payment must be received by the 20th day of the month following the month of the event(s) held within the Harrodsburg city limits.

Any questions may be directed to the Tourist Commission at 859/734-2364.

