

# NOTICE TO CONTRACTORS

## CAMPBELL COUNTY/HIGHLAND HEIGHTS

### OCCUPATIONAL LICENSE/TAX

You are responsible for obtaining any required licenses from Campbell County or the City of Highland Heights for work performed under contract with Northern Kentucky University. You are advised to check with these governmental entities to determine if you are subject to taxation as well.

Northern Kentucky University does not administer the business license or collect this tax. It is the contractor's liability. The University annually copies Campbell County/Highland Heights with the information we are required to furnish to the IRS. The report provided and our notification to contractors that they are subject to the licensing and taxing requirements is the sum-total of the University's involvement with the process.

Northern Kentucky University was annexed by the City of Highland Heights in 2008. All contractors performing work for NKU must possess a Campbell County Occupational License and a City of Highland Heights Occupational License (administered by Campbell County) and must also pay applicable payroll taxes. For further information call 859.292.3884 or log onto:

<https://campbellcountky.gov/division/blocks.php?structureid=49>

### FOREIGN BUSINESS APPLICATION

The Legislative Research Commission (LRC) has established a policy requiring that foreign corporations, LLC's, etc (businesses incorporated outside Kentucky) must be registered with the Secretary of State (SoS) in order to do business with an agency of the Commonwealth of Kentucky. The following website has information on registration: <http://onestop.ky.gov/Pages/default.aspx>. A foreign business must submit an application for a Certificate of Authority for their appropriate business type.

To be issued a Certificate of Authority by the SoS, a foreign company must also designate a registered agent with a Kentucky mailing address. For foreign companies that do not know anyone who can act as their registered agent, it is common to engage a professional registered agent. The following link contains information on registered agent companies: <http://www.registeredagentinfo.com/big-four.html>. The annual fee is generally insignificant.