

ORDINANCE NUMBER 10-3-95A

AN ORDINANCE TO PROVIDE FOR A LICENSE TAX FOR THE SALE, STORAGE OR DELIVERY OF CERTAIN TOBACCO PRODUCTS WITHIN THE CITY OF RAINSVILLE AND THE POLICE JURISDICTION THEREOF TO BE PAID MONTHLY TO THE CITY CLERK OF RAINSVILLE ON THE BASIS OF A SWORN STATEMENT OF THE PRECEDING CALENDAR MONTH'S SALES OR DELIVERY OF TOBACCO PRODUCTS WITHIN THE CITY OF RAINSVILLE AND THE POLICE JURISDICTION THEREOF.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF RAINSVILLE, ALABAMA, as follows:

SECTION ONE: REPEAL OF PRIOR TOBACCO TAX ORDINANCES

Ordinance #9-18-89 and all other ordinances, or parts of ordinances, (except as next stated) which are in conflict with this ordinance are hereby repealed.

This ordinance shall not be construed to repeal any of the provisions of the general business license ordinance or privilege license ordinance of the City, but shall be held to be cumulative.

SECTION TWO: DEFINITIONS.

The word "person" as used herein shall mean any natural person, corporation, association or business.

The words "wholesaler," "jobber," "dealer" or "distributor" and "retailer" as used herein include any natural person, corporation, association or business engaged in such activity.

SECTION THREE: TAX IMPOSED IN THE CITY; AMOUNT.

In addition to all other taxes now imposed by law, every wholesaler, jobber, dealer or distributor who sells, stores or delivers any tobacco products for sale within the City of Rainsville shall pay a license tax to the City of Rainsville and every retailer who sells, stores or delivers any tobacco products for sale within the City of Rainsville that were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores or delivers tobacco products for sale within the City of Rainsville shall pay a license tax to the City of Rainsville and a license tax is hereby fixed and levied, which license tax shall be in the following amounts for the sale, storage and/or delivery of the following named tobacco products in the corporate limits of the City of Rainsville:

A. Cigarettes.

All Cigarettes made of tobacco or any substitute thereof - eight cents (\$.08) for each 20 cigarettes or fraction thereof.

B. Cigars.

All cigars made of tobacco or any substitute thereof - two cents (\$.02) for each.

C. Each package of smoking tobacco - an amount equal to eight cents (\$.08) per package.

D. Each package of snuff - an amount equal to eight cent (\$.08) per package.

E. Each package of chewing tobacco - an amount equal to eight cents (\$.08) per package.

All other forms of tobacco including granulated, plug, cut, Crimp, ready rubbed and other kinds and forms of tobacco prepared in such a manner as to be suitable for smoking, chewing, dipping and/or sniffing one-half (\$.005) cent for each ten (\$.10) cents or fraction thereof of the selling price.

SECTION FOUR: TAX IMPOSED IN POLICE JURISDICTION; AMOUNT.

In addition to all other taxes now imposed by law, every wholesaler, jobber, dealer or distributor who sells, stores or delivers any tobacco products for sale within the police jurisdiction of the City of Rainsville shall pay a license tax to the City of Rainsville and every retailer who sells, stores or delivers any tobacco products for sale within the police jurisdiction of the City of

Rainsville that were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores or delivers tobacco products for sale in within the City of Rainsville, or its police jurisdiction, shall pay a license tax to the City of Rainsville, and a license tax is hereby fixed and levied, which license tax shall be in an amount equal to one-half of the amount levied for such sale, storage or delivery of tobacco products within the corporate limits of the City of Rainsville.

SECTION FIVE: REQUIRED RECORDS AND REPORTS

Every wholesaler, jobber, dealer or distributor shall, at the time of selling or delivering any tobacco products within the city limits of the City of Rainsville, and the police jurisdiction of the City of Rainsville, have an invoice and duplicate thereof, which shall show full and complete details of the sale or delivery of such tobacco products and shall give said duplicate invoice to the retail dealer. Every such wholesaler, jobber, dealer, distributor, and retail dealer shall retain these invoices and all other records of the purchase, sale, exchange or receipt of tobacco products for a period of two years after each transaction. All such invoices, all canceled checks and other records pertaining to any such purchase, sale, exchange or receipt of tobacco products shall be subject to inspection by an agent of the City on request. Said agent shall have power and authority to enter upon the premises of any wholesaler, jobber, dealer or distributor at all reasonable times for the purpose of examining such invoices, canceled checks or other records.

SECTION SIX: MONTHLY STATEMENT AND PAYMENT.

The tax levied hereunder on all tobacco products shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrued. If said tax is not paid by said due date, then an additional sum (a late charge) equal to 10% of said tax shall also be due. On or before the 20th day of each month, every wholesaler, jobber, dealer or distributor who sells, stores or delivers any tobacco products for sale within the City of Rainsville and every retailer who sells, stores or delivers any tobacco products for sale within the City of Rainsville that were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores or delivers tobacco products for sale within the City of Rainsville:

- A. Shall file with the City Tax Clerk a true and correct monthly statement in writing (on a form approved by the City Tax Clerk) of all tobacco products sold or delivered during the preceding month, for which he is or shall be liable for the payment of the license tax; and
- B. Shall in each and every instance, upon the filing of said statement, furnish the City Tax Clerk such additional information, in writing, as the Tax Clerk may require as to the sale or delivery of any tobacco products covered by such statement; and
- C. Shall at the time of making such statement, pay to the City Tax Clerk the amount of the tobacco license tax for the preceding month.

SECTION SEVEN: VIOLATION OF ORDINANCE; PUNISHMENT.

Any of the following shall constitute a violation of this ordinance:

- A. The omission or failure to timely file any monthly statement required by Section Five A of this ordinance.
- B. The omission or failure to timely provide any information requested pursuant to Section Five B of this ordinance.
- C. Any false information included in the monthly statement required by Section Five A or with the other information requested pursuant to Section Five B of this ordinance.
- D. The failure to pay the amount of tax due under this ordinance on the date the same is due.

Any act or omission declared above to be a violation of this ordinance shall be a continuing offense or violation of this ordinance and each day during which such act or omission continues shall constitute a separate offense.

Any person who commits an act or omission declared above to be a violation of this ordinance shall, upon conviction, be punished by a fine of not less than \$50.00 nor more than \$500.00 and/or may be sentenced to jail for a period not exceeding six (6) months, at the discretion of the Court.

SECTION EIGHT: PROVISIONS FOR INTERSTATE COMMERCE

This ordinance shall not be applied so as to impose any unlawful tax or unlawful burden on interstate commerce or any business of the United States Government or any branch or agency thereof, or apply to the tobacco products mentioned herein stored by a wholesaler, jobber, dealer or distributor for the purpose of resale or reshipment outside the City of Rainsville and its police jurisdiction and which are actually so resold or reshipped.

SECTION NINE: SEVERABILITY.

Should any section or provision of this ordinance be held invalid, such holding shall not affect the validity of any other section or provision hereof which is not of itself invalid.

SECTION TEN: EFFECTIVE DATE.

This ordinance shall become effective upon its publication.

ADOPTED, the 3rd day of October, 1995.

CITY COUNCIL OF THE CITY
OF RAINSVILLE, ALABAMA



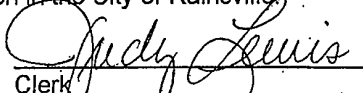
Mayor



City Clerk

Clerk's Certificate

I hereby certify that Ordinance No. 10-3-95-A was published on the 19th day of October, 1995, by publication of the same in The Weekly Post, a newspaper published in and of general circulation in the City of Rainsville.



Clerk