

ORDINANCE NUMBER 030106

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

BE IT ORDAINED THE TOWN OF WILSONVILLE, ALABAMA, AS FOLLOWS:

SECTION 1 REPEAL OF PRIOR TOBACCO TAX ORDINANCE

Ordinances No. 59, 92-008, 92-008A and all other Ordinances, or parts of Ordinances, (except as stated) which are in conflict with this Ordinance are hereby repealed.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 Town, but shall be held to be cumulative.

SECTION 2: DEFINITIONS

Unless the context clearly indicates a different meaning, the following words and phrases wherever used in this Ordinance shall have the meanings respectively ascribed to them:

Containers: (1) The original boxes from which cigars are customarily sold at retail, and (2) the individual packages or cans in which cigarettes and tobacco products are customarily sold at retail.

Dealer: Any wholesale dealer, retail dealer or storer as herein defined.

Retail dealer: Any person, other than a wholesale dealer, who sells or delivers tobacco products within the municipality or its police jurisdiction.

Retail price: The retail selling price of the tobacco products before adding the amount of the tax assessed herein or any other tobacco tax imposed under the laws of the state.

Sold and Sale: Any transfer of title or possession, or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a consideration or any agreement therefor, including rewards, prizes, or premiums of tobacco products given as a result of operation on punch boards, shooting galleries or other activities.

Store and Stored: Refer to the storage or warehousing of tobacco products in any manner, or the withdrawal or use of the same for any purpose other than the resale or reshipment outside the municipality or its police jurisdiction.

Storer: A person who stores tobacco products in the municipality or in its police jurisdiction.

Tobacco Products: Cigarettes, cigars, smoking tobacco, smokeless tobacco, any form of tobacco product.

SECTION 3: TAX IMPOSED IN CORPORATE LIMITS—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 Town of Wilsonville, Alabama, shall pay a license tax to the Town of Wilsonville. Every retailer who sells, stores, or delivers any tobacco products for sale within the Town of Wilsonville (which were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores, or delivers tobacco products for sale within the Town of Wilsonville) shall pay a license tax to the Town of Wilsonville. 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 Town of Wilsonville,

- A. Cigarettes
All cigarettes made of tobacco or any substitute thereof—two cents (\$.02) for each twenty (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 two cents (\$.02) per package.
- D. Each package of snuff—an amount equal to two cents (\$.02) per package
- E. Each package of chewing tobacco—an amount equal to two cents (\$.02) per package.

SECTION 4: 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 Town of Wilsonville shall pay a license tax to the Town of Wilsonville and every retailer who sells, stores, or delivers any tobacco products for sale within the police jurisdiction of the Town of Wilsonville that were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores or delivers tobacco products for sale within the Town of Wilsonville or its police jurisdiction, shall pay a license tax to the Town of Wilsonville. A license tax is hereby fixed and levied, which license tax shall be in an amount equal to one-half the amount levied for such sale, storage or delivery of tobacco products within the corporate limits of the Town of Wilsonville.

SECTION 5: REQUIRED RECORDS AND REPORTS.

Every wholesaler, jobber, dealer or distributor shall, at the time of selling or delivering any tobacco products within the Town limits of the Town of Wilsonville, and the police jurisdiction of the Town of Wilsonville, 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 the 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 Town 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 6: 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 Town of Wilsonville and every retailer who sells, stores, or delivers any tobacco products for sale within the Town of Wilsonville that were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores, or delivers tobacco products for sale within the Town of Wilsonville:

- A. Shall file with the Town Clerk a true and correct monthly statement in writing (on a form approved by the Town 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 Town

Clerk such additional information, in writing, as the 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 Town Clerk the amount of the tobacco license tax for the preceding month.

SECTION 7: VIOLATION OF ORDINANCE; PUNISHMENT.

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

- A. The omission or failure to file in a timely manner any monthly statement required by Section Five A of this Ordinance.
- B. The omission or failure to provide, in a timely manner, 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 of 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 or 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 8: CONSTRUCTION OF ORDINANCE.

- A. This Ordinance shall not be construed to tax interstate commerce or any business of the United States government or any branch or agency thereof.
- B. This Ordinance shall not be construed to apply to tobacco products stored for the purpose of resale or reshipment outside the municipality and its police jurisdiction and which are actually so resold or reshipped.
- C. This Ordinance shall not be construed to repeal any of the provisions of the general

license code of the municipality, but it shall be held to be cumulative.

SECTION 9: 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 10: EFFECTIVE DATE

This Ordinance shall become effective upon its publication.

Adopted and approved this 6 day of January, 2003.

James Jake Morris
James "Jake" Morris, Mayor

ATTEST:

Kay M. Ray
Town Clerk

151 LEGALS

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SECTION 4: TAX IMPOSED IN POLICE JURISDICTION: AMOUNT
In addition to all other taxes now imposed by law, every wholesaler, jobber, dealer, or dis-

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.
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SECTION 10: EFFECTIVE DATE
This Ordinance shall become effective upon its publication. Adopted and approved this 6th day of January, 2003.
ATTEST
James "Jake" Morris, Mayor
ATTEST: Kay M. Ray, Town Clerk
January 22, 2003.

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LEGAL NOTICE
ORDINANCE
NUMBER 030106

AN ORDINANCE TO PROVIDE FOR A LICENSE TAX FOR THE SALE, STORAGE OR DELIVERY OF CERTAIN TOBACCO PRODUCTS WITHIN THE TOWN OF WILSONVILLE AND THE POLICE JURISDICTION THEREOF TO BE PAID MONTHLY TO THE TOWN CLERK OF WILSONVILLE ON THE BASIS OF A SWORN STATEMENT OF THE PRECEDING CALENDAR MONTH'S SALES OR DELIVERY OF TOBACCO PRODUCTS WITHIN THE TOWN OF WILSONVILLE AND THE POLICE JURISDICTION THEREOF. BE IT ORDAINED THE TOWN OF WILSONVILLE, ALABAMA, AS FOLLOWS: SECTION I REPEAL OF PRIOR TOBACCO TAX ORDINANCE
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