

ORDINANCE NO. Oct 1, 1960

AN ORDINANCE IMPOSING A LICENSE TAX UPON THE BUSINESS OF SELLING OR DELIVERING GASOLINE WITHIN THE TOWN OF VINCENT OR ITS POLICE JURISDICTION; IMPOSING A LICENSE TAX ON WHOLESALE DEALERS IN CERTAIN OILS AND FUELS SPECIFIED IN THE ORDINANCE WITHIN THE TOWN OR ITS POLICE JURISDICTION; PROVIDING FOR THE COLLECTION AND PAYMENT OF SUCH TAXES AND FIXING PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED by the Town Council of the Town of Vincent in the State of Alabama as follows:

SECTION 1. As used in this ordinance, the term "gasoline" shall include gasoline, naphtha, and other motor fuels commonly used in combustion engines, but shall exclude kerosene. The word "town" shall mean the Town of Vincent in the State of Alabama. The word "person" shall include every person, individual, partnership, firm, company, agency or association. The word "distributor" and "seller" shall include every person who shall engage in the business of selling or delivering gasoline within the corporate limits of the town, or its police jurisdiction, regardless of whether or not such person maintains a regular place of business within the city of its police jurisdiction.

SECTION 2. Every distributor or seller shall pay a license tax to the town, and a license tax is hereby fixed and levied, which license tax shall be an amount equal to one cent (1¢) for each gallon of gasoline sold or delivered within the corporate limits of the town and an amount equal to one-half cent ( $\frac{1}{2}$ ¢) for each gallon sold or delivered within the police jurisdiction of the town and outside the corporate limits of the town; provided, however, that whenever the license tax herein imposed shall have been paid with respect to the sale or delivery of any gasoline the said license tax shall not again be collected with respect to the sale or delivery of the same gasoline, it being the intent of this ordinance that the said tax shall be paid only once; provided, further, that if the tax herein imposed shall be paid with respect to gasoline sold or delivered within the police jurisdiction of the town and outside the corporate limits, and the same gasoline shall subsequently be sold or delivered within the corporate limits of the town, then an additional tax equal to one-half cent ( $\frac{1}{2}$ ¢) with respect to the sale or delivery of each gallon of such gasoline shall be collectable.

SECTION 3. Each and every distributor and seller shall on or before the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, and on or before the \_\_\_\_\_ day of each and every month hereafter file with the Town Clerk of the Town a sworn, written statement, showing (a) the quantity of all gasoline sold or delivered during the then preceding calendar month by such distributor or seller within the corporate limits of the town and (b) the quantity of all gasoline sold or delivered during said period by such distributor or seller within the police jurisdiction of the town.

SECTION 4. None of the provisions of this ordinance shall apply to sales or deliveries which constitute interstate commerce.

SECTION 5. It shall be unlawful for any distributor or seller to make any sale or delivery of gasoline within the town or its police jurisdiction without first obtaining a license from the Town Clerk of the Town, and any seller or distributor who shall violate the provisions of this section shall be guilty of an offense against the Town and upon conviction shall be fined not less than \$50.00 nor more than \$100.00 for each offense.

SECTION 6. Any seller or distributor who shall fail or omit to make any statement herein required to be made, or who shall make any false report with respect to any fact required to be included in any such statement shall be guilty of an offense against the town and upon conviction shall be fined not less than \$50.00 nor more than \$100.00 for each offense. Each day that such person fails to file such statement shall constitute a separate offense.

SECTION 7. On or before the 10th day of each calendar month, at the time of the filing of the statement provided for in Section 3 hereof, the license tax with respect to sales and deliveries of gasoline made during the then preceding month, must be paid, and any person, failing or omitting to pay said license tax at such time shall be guilty of an offense against the town and shall upon conviction be fined not less than \$50.00 nor more than \$100.00 and each day that said license is not paid shall constitute a separate offense. In addition, there shall be added to the said license tax a penalty of twenty per cent (20%) of the amount thereof.

SECTION 8. The purpose of the imposition of the license taxes herein provided for with respect to business conducted within the police jurisdiction of the town is to provide funds for police protection only and not for revenue.

SECTION 9. Should any section, sentence, clause or provision of this ordinance for any reason be held to be invalid, such holding shall not affect the validity of any other section, sentence, clause, or provision of this ordinance, which is not itself invalid.

SECTION 10. This ordinance shall become effective on and after the 1st day of October, 19 60.

James H. Sharbutt  
Mayor

Attest:

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Town Clerk