

ORDINANCE 2000-01 TOBACCO PRODUCTS TAX
TOWN OF VINCENT, ALABAMA
TOBACCO PRODUCTS TAX

AN ORDINANCE TO FIX AN ADDITIONAL LICENSE TAX ON PERSONS, FIRMS, CORPORATION AND OTHERS ENGAGED IN THE BUSINESS OF SELLING, STORING OR DELIVERING CIGARETTES OR OTHER TOBACCO PRODUCTS WITHIN THE CORPORATE LIMITS OF THE TOWN OF VINCENT: TO PROVIDE FOR THE ENFORCEMENT OF SAID ORDINANCE: AND TO PROVIDE PENALTIES FOR THE VIOLATION.

BE IT ORDAINED BY THE COUNCIL OF THE TOWN OF VINCENT, ALABAMA , AS FOLLOWS:

SECTION 1. DEFINITIONS

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

“PERSON” means a natural, firm, corporation, association, club, receiver, and trustee or other person acting in a fiduciary capacity.

“CIGARETTES” means a roll of finely cut tobacco or any substitutes therefor enclosed in paper prepared for smoking by individuals.

“PACKAGES” means individual containers from which or in which retail sales of cigarettes are normally made or intended to be made.

“Town” means the TOWN OF VINCENT.” means the corporate limits of the TOWN OF VINCENT .

“CORPORATE LIMITS” means the corporate limits of the Town.

“POLICE JURISDICTION” means the police jurisdiction of the Town of Vincent.

“RETAIL PRICE” means the retail selling price of the cigarettes or other tobacco products before adding the amount of the tax assessed thereon of an tobacco tax assessed by the State of Alabama.

“WHOLESALE DEALER” means a person who sells or delivers within the Town, Police Jurisdiction, at wholesale price only, cigarettes or other tobacco products to retail dealers for the purpose of resale only.

“RETAIL DEALER” means any person, other than a wholesale dealer, who sells or delivers cigarettes or other tobacco products within the Town or Police Jurisdiction, and any person operating under a retail dealer’s license.

“DEALERS” means any wholesale or retail dealer as herein defined.

“STAMPS” means the stamp or stamps by the use of which the taxes levied under this ordinance are paid.

“SOLD” and “SALE” means 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 premium of cigarettes or other tobacco products given as a result of operation on punch board, shooting galleries or their activities.

“STORE” and “STORED” means the storage or warehousing of cigarettes or other tobacco products in any matter, or the withdrawal or the use of the same for any purpose, other than for resale or reshipment outside the town.

The masculine gender shall include the feminine and neuter genders. Wherever the context requires, the plural shall include the singular and the singular shall include the plural. Any words or phrases used in this ordinance and not herein defined which are defined in the General Revenue Act of Alabama of 1935 (General Acts of Alabama of 1935, pages 530 to 548, inclusive) shall have the meanings to them by said act.

SECTION 2.

In addition to all taxes now by law, every vendor within the corporate limits of the Town shall pay a license tax to the town. This license tax is hereby fixed and levied for the privilege of engaging in business within the corporate limits of the town. Said license tax shall be an amount equal to two cents (0.02) for each container of cigarettes, box, pouch, can, or container of other tobacco products sold, which amount shall be in addition to any license taxes already levied by any general license code of the town. The exception will be on each box of fifty (50) loose, individually wrapped cigars shall be taxed at \$0.20 per box. All individual boxes of cigars will be taxed at \$0.02 per box.

SECTION 3.

In addition to all taxes now imposed by law, every vendor within the police jurisdiction of the town shall pay a license tax to the town. This license tax is hereby fixed and levied for the privilege of engaging in business within the police jurisdiction of the town. Said license tax shall be an amount equal to two cent (\$0.02) for each container of cigarettes, box, pouch, can or container of other tobacco products sold, which amount shall be in addition to any license taxes already levied by an general license code of the town. The exception will be on each box of fifty (50) loose, individually wrapped cigars shall be taxed at (\$0.20) per box.

SECTION 4.

The license tax imposed by this ordinance shall require affixing stamps in the manner and at times herein set forth. The license tax imposed by this ordinance shall be paid as stamps are purchased from the Town Clerk's office and affixed as provided herein.

SECTION 5.

The Town Clerk shall keep on hand an adequate quantity of stamps to be affixed to each container of cigarettes, box, pouch, can or container of other tobacco products in denominations as required under this article. These stamps shall have inscribed thereon the words “Town of Vincent”, but said words need not be arranged in the foregoing order and may be abbreviated.

SECTION 6.

Before any cigarettes, box, pouch, can or container of other tobacco products shall be sold, stored or distributed within the corporate limits of the Town or its police jurisdiction by any vendor, such vendor shall affix to each container or a stamp or stamps obtained from the Town's Clerk in the amount set out in this Ordinance in payment of the license taxes imposed by this Ordinance. each vendor shall, within one hour after receipt of any cigarettes within the town or its police jurisdiction, unless the tax sooner offered for sale, cause stamps to the requisite amount of the tax to be affixed as herein provided. The Town's Clerk shall instruct each vendor as to the appropriate manner that the stamps are to be applied to the containers. After a vendor begins stamping, it shall be continued with reasonable diligence by such vendor until all unstamped containers have been stamped. No stamp required to be affixed on any container shall after the same has been affixed as herein provided, be again used in payment of any part of the tax levied under this ordinance. Stamps shall be affixed to each individual container, box, pouch, or can in such a way that such stamps shall be torn in two or mutilated or otherwise made unusable when such package is opened.

SECTION 7.

Every vendor shall keep an invoice or record of the purchase, sale, exchange or receipt of cigarettes made from its wholesale dealer. All such invoices and other memoranda pertaining to such purchase, sale, exchange or receipt shall by inspection of the Town's Clerk or her duly authorized deputy, who shall have the power and authority to enter upon the premises of any vendor at reasonable times for the purpose of examining such invoices, records, canceled checks and other memoranda. Any person who purchases or received in any manner required by this article shall, within three days after receipt of such cigarettes, cans, boxes or pouches report the receipt of purchase, as the case may be to the Town's Clerk, giving the date of purchase or receipt, and the name of the vendor from whom purchased or received, and a list describing the cigarettes, boxes, cans, pouches, so purchased or received and the purchase price thereof.

SECTION 8.

A violation of any of the provisions of this Ordinance by any vendor or person shall constitute a misdemeanor. Any vendor or person who shall violate any of the provision of this Ordinance shall be fined not less than five hundred (\$500.00) dollars nor more than two thousand dollars (\$2,000.00) and 00/100, and may be imprisoned or sentenced to jail and hard labor for a period not exceeding twelve months.

SECTION 9.

If any part, section or subdivision of this Ordinance shall be held unconstitutional or invalid for any reason, such holding shall not be construed to invalidate or impair the remainder of this Ordinance, which shall continue in full force and effect notwithstanding such holding.

SECTION 10

This Ordinance shall take effect immediately upon its passage, approval and publication as required by law, and any ordinance heretofore adopted by the Town of Vincent which is in conflict with this Ordinance is hereby repealed to the extent of the conflict. This Ordinance shall not be construed to repeal any of the provisions of the general license code of the Town, but shall be held to be cumulative.

SECTION 11.

This ordinance shall become effective on February 5, 2000

ADOPTED AND APPROVED THIS THE First DAY OF February 2000.

J. A. Howell
Mayor

Mary Lee Reynolds
Town Clerk