

An Ordinance imposing a License Tax on Persons, Firms, Corporations, Clubs or Associations engaged in the business of Selling, Storing or Receiving cigars, cheroots, stogies, smoking tobacco, chewing tobacco, snuff or any substitute therefor within the corporate limits and the police jurisdiction of the City of Prichard, Alabama.

Be it Ordained by The City Council of The City of Prichard, Alabama, as follows:

Section 1. In addition to all other taxes of every kind now imposed by law or ordinance, every person, firm, corporation, club or association who sells or stores or receives for the purpose of distribution to any person, firm, corporation, club or association within the corporate limits of the City of Prichard, Alabama, cigars, cheroots, stogies, smoking tobacco, chewing tobacco, snuff or any substitute therefor, either or all, shall pay the City of Prichard, Alabama, a license or privilege tax which shall be measured by and graduated in accordance with the volume of sales of such person, firm, corporation, club or association, in the following amounts:

(a) Little Cigars. Upon cigars of all descriptions made of tobacco or any substitute therefor, and weighing not more than three pounds per 1,000, two cents (2¢) for each 10 cigars, or fractional part thereof.

(b) Cheroots, Stogies, Cigars. Upon cigars of all descriptions made of tobacco or any substitute therefor, retailing for five cents (5¢) each or less, fifty cents (50¢) per 1,000.

(c) Cigars. Upon cigars of all descriptions made of tobacco, any substitute therefor, retailing for more than five cents (5¢) and not exceeding twenty cents (20¢) each, \$1.00 per 1000.

(d) Cigars. Upon cigars of all descriptions made of tobacco, any substitute therefor, retailing for more than twenty cents (20¢) each, \$2.00 per 1000.

(e) Smoking Tobacco. Upon all smoking tobacco, including granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette, two cents (2¢) on each package weighing not more than one and

one eighth ounces; over one and one eighth ounces and not exceeding three ounces, tax four cents (4¢); three cents (3¢) additional tax for each ounce or fractional part thereof over three ounces.

(f) Chewing Tobacco. Upon all chewing tobacco prepared in such manner as to be suitable for chewing only and not suitable for smoking, two cents (2¢) per ounce or fractional part thereof.

(g) Snuff. Upon each can or package of snuff weighing not more than five eighth ounces, two cents (2¢) tax; over five eighth ounces and not exceeding five ounces, three cents (3¢) tax; over five ounces an additional two cents (2¢) for each ounce or fractional part therefor.

Section 2. In addition to all other taxes now imposed by law and ordinance, there is hereby levied a license or privilege tax on every person, firm, corporation, club or association who sells or stores or receives for the purpose of distribution to any person, firm, corporation, club or association outside the corporate limits but within the police jurisdiction of the City of Prichard, Alabama, cigars, cheroots, stogies, smoking tobacco, chewing tobacco, snuff or any substitute therefor, either or all, which license or tax shall be measured by and graduated in accordance with the volume of sales of such person, firm, corporation, club or association, in the following amounts:

(a) Little Cigars. Upon cigars of all description made of tobacco or any substitute therefor, and weighing not more than three pounds per 1,000, one cent (1¢) for each 10 cigars, or fractional part thereof.

(b) Cheroots, Stogies, Cigars Upon cigars of all descriptions made of tobacco, or any substitute therefor, retailing for five cents (5¢) each or less, twenty-five cents (25¢) per 1,000.

(c) Cigars Upon cigars of all descriptions made of tobacco, or any substitute therefor, retailing for more than five cents (5¢) each and not exceeding twenty cents (20¢) each, fifty cents (50¢) per 1,000.

(d) Cigars Upon cigars of all descriptions made of tobacco, or any substitute therefor, retailing for more than twenty cents (20¢) each, one dollar (\$1.00) per thousand.

(e) Smoking Tobacco. Upon all smoking tobacco, including granulated, plug, cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette, one cent (1¢) on each package weighing not more than one and one eighth ounces; over one and one eighth ounces and not exceeding three ounces, two cents (2¢); one and one half cents (1½¢) additional tax for each ounce or fractional part thereof over three ounces.

(f) Chewing Tobacco. Upon all chewing tobacco prepared in such manner as to be suitable for chewing only and not suitable for smoking, one cent (1¢) per ounce or fractional part thereof.

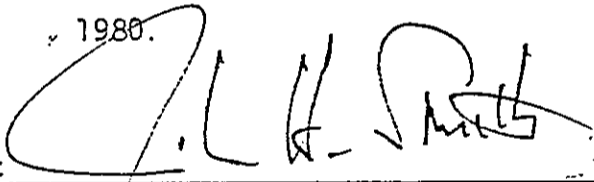
(g) Snuff. Upon each can or package of snuff weighing not more than five eighths ounces, one cent (1¢); over five eighths ounces and not exceeding five ounces, one and one half cents (1½¢); over five ounces an additional one (1¢) cent for each ounce or fractional part thereof.

Whenever in this ordinance reference is made to any tobacco products or which the tax is based on weight, the weight as shown by the state or federal internal revenue stamp shall apply.

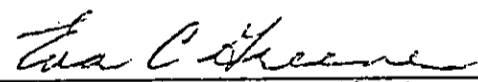
Section 3. This ordinance shall become effective upon its adoption and publication as provided by law.

Adopted this 2nd day of December, 1980.

APPROVED:


JOHN H. SMITH, Mayor

ATTEST:


EVA C. GREENE, City Clerk

Please publish: Friday, December 12, 1980