

ORDINANCE NO. 1194

An ordinance to levy a license or privilege tax on persons, firms, corporations and others engaged in the business of selling at retail, storing or receiving any malt or brewed beverages as defined in Title 29 of the Code of Alabama 1940 within the corporate limits of the City of Prichard and the police jurisdiction thereof; to provide for the enforcement of said ordinance; to provide penalties for its violation.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PRICHARD, ALABAMA, AS FOLLOWS:

Section 1. In addition to all other taxes now imposed by law and ordinance, there is hereby levied a license or privilege tax on every person licensed as a retail licensee under the provisions of Title 29 of the Code of Alabama 1940 who is engaged in the business of selling at retail, storing or receiving within the corporate limits of the City of Prichard any malt or brewed beverages as defined in Section 1, Title 29, Code of Alabama, 1940, which tax shall be measured by and graduated in accordance with the volume of sales of such person and shall be in the amount of two cents (2¢) on each twelve (12) fluid ounces or fractional part thereof.

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 licensed as a retail licensee under the provisions of Title 29 of the Code of Alabama 1940 who is engaged in the business of selling at retail, storing or receiving within the police jurisdiction of the City of Prichard any malt or brewed beverages as defined in Section 1, Title 29, Code of Alabama, 1940, which tax shall be measured by and graduated in accordance with the volume of sales of such person and shall be in the amount of one cent (1¢) on each twelve (12) fluid ounces or fractional part thereof.

Section 3. The privilege or license tax herein imposed shall be due and payable by each retail licensee at the time he receives for retail sale or

storage any such malt or brewed beverages delivered from the wholesale seller or distributor of same, and such retail licensee is authorized and directed to pay to such wholesale seller or distributor for transmittal to the City Clerk of the City of Prichard the tax imposed hereby at the time of such delivery.

Section 4. ILLEGAL ACTS. Among others, the following acts and omissions shall be unlawful:

(a) It shall be unlawful and an offense against the City of Prichard for any retail licensee to sell, offer for sale or store within the City or its police jurisdiction any such beverages unless the tax hereby imposed shall have been paid at the time of delivery of such malt or brewed beverages to said retail licensee.

(b) It shall be unlawful for any person who is required to pay the license or privilege tax herein provided for to fail to pay the same at the time herein specified, and such offense shall be a continuing offense against the City and each day during which said person shall sell or store such beverages in the City or its police jurisdiction during such default shall constitute a separate offense.

Section 5. CONSTRUCTION.

(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 any such beverages stored for the purpose of re-sale or re-shipment outside the City and its police jurisdiction and which are actually so re-sold or re-shipped.

(c) This ordinance shall not be construed to repeal any of the provisions of any other ordinance or of the general license code of the City, but shall be held to be cumulative.

Section 6. SEVERABILITY. Each and every provision of this ordinance is hereby declared to be an independent provision, and the holding of any provision hereof to be void or invalid shall not affect any other provision hereof, and it is hereby declared that the other provisions of this ordinance would have been enacted regardless of any provision which might be held invalid.

Section 7. PENALTY. Any person violating any of the provisions of this ordinance shall, upon conviction, be punished by a fine of not more than ONE HUNDRED AND NO/100 (\$100.00) DOLLARS, and may in addition, be sentenced to jail or hard labor for the City of Prichard for a period not to exceed six (6) months. Each violation shall constitute and be deemed to be a separate offense against the City.

Section 8. EFFECTIVE DATE. This ordinance shall be of full force and effect from and after May 1, 1969.

ADOPTED this 15th day of April, 1969.

APPROVED:

By:

Mayor

ATTEST:

City Clerk

Published in Mobile Register-April 21, 1969