

ORDINANCE NO. ____

AN ORDINANCE AMENDING ORDINANCE NO. 710, THE CIGARETTE TAX ORDINANCE OF THE CITY OF PRICHARD.

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

Section One. That Sections 2, 3 and 4 of Ordinance No. 710, the Cigarette Tax Ordinance of the City of Prichard, are hereby amended to read as follows:

Section 2. TAX LEVY IN CITY. In addition to all other taxes now imposed by law or ordinance, every person who sells, stores or delivers cigarettes shall pay a license tax to the city, and a license tax is hereby fixed and levied, for the sale, storage or delivery of cigarettes in the corporate limits of the city, which license tax shall be in an amount equal to two cents (2¢) for each twenty cigarettes, or fraction of said number, contained in the package so sold, stored or delivered.

Section 3. TAX LEVY IN POLICE JURISDICTION. In addition to all other taxes now imposed by law or ordinance, every person who sells, stores or delivers cigarettes in the police jurisdiction of the city, shall pay a license tax to the city, and a license tax is hereby fixed and levied, for the sale, storage or delivery of cigarettes in the police jurisdiction of the city which license tax shall be in an amount equal to one cent for each twenty cigarettes, or fraction of said number, contained in the package so sold, stored or delivered.

Section 4. STAMPS. The City Clerk shall keep on hand for sale an adequate quantity of decals, stamps or other suitable objects to be affixed to each package of cigarettes in denominations as required under this ordinance evidencing the fact that the license tax on the cigarettes in such package has been paid. Said decals, stamps or other suitable objects shall be sold to wholesale dealers by the City Clerk at a price equal to ninety per cent of the full amount thereof, the remaining ten per cent of such full amount representing compensation to the wholesale dealer for the labor of affixing such decals, stamps or other suitable objects to the

package in which the cigarettes are contained. All other persons, except such wholesale dealers must pay the full face amount of such decals, stamps or other suitable objects, but no person shall be entitled to purchase any such number of decals, stamps or other suitable objects as shall cause the purchase price to include a fraction of a cent.

Section Two. That this ordinance shall have full force and effect upon its approval as required by law.

Adopted, this 21st day of May, 1958.

APPROVED: _____

Mayor

ATTEST:

City Clerk