

ORDINANCE NO. 1367

AN ORDINANCE TO LEVY AN ADDITIONAL LICENSE TAX ON PERSONS, FIRMS, CORPORATIONS, ASSOCIATIONS, AND OTHER LICENSED RETAILERS ENGAGED IN THE BUSINESS OF SELLING, STORING, OR RECEIVING ANY TABLE WINES AS DEFINED IN ACT NO. 863, ACTS OF 1973, 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 VIOLATIONS; TO REPEAL CERTAIN CONFLICTING ORDINANCES.

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, firm, corporation or association licensed as a retailer as that term is defined in Section 1, Title 29, of the Code of Alabama, 1940, and in Act No. 863, Acts of 1973, who is engaged in the business of selling at retail, storing or receiving within the corporate limits of the City of Prichard, any package table wines for off premises consumption as defined in Act No. 863, Acts of 1973, which tax shall be measured by and graduated in accordance with the actual cost to such person, firm, corporation, or association of such table wines and shall be in the amount of five per cent of such cost.

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 or association licensed as a retailer as that term is defined in Section 1, Title 29, of the Code of Alabama, 1940, and in Act No. 863, who is engaged in the business of selling at retail, storing or receiving within the police jurisdiction of the City of Prichard any package table wines for off premises consumption

as defined in said Act No. 863, which tax shall be measured by and graduated in accordance with the actual cost to such person, firm, corporation or association and shall be in the amount of 2 1/2 per cent of such cost.

SECTION 3. Such license or privilege tax shall be paid by the retailer if not previously paid by the wholesaler from whom such table wine was purchased. Purchases shall be made only from wholesalers licensed to do business in the City of Prichard.

SECTION 4. It shall be the duty of each person, firm, corporation or association licensed as a retailer of that firm as defined in Section 1, Title 29, Code of Alabama, 1940, and in Act No. 863, who is engaged in the business of selling at retail, storing or receiving within the corporate limits of the City of Prichard or within the police jurisdiction of the City of Prichard any package table wines for off premises consumption to transmit to the City Clerk, of the City of Prichard, on or before the 20th day of each calendar month a license tax payment due from him during the preceding month pursuant to this ordinance together with a written statement sworn to and subscribed by such retailer stating the date of each purchase by the retailer of table wines during the preceding month, the name and quantity of each wine purchased, the cost thereof to the retailer, and the name, address and City of Prichard license number of the wholesaler from whom such wines were purchased, such report to be made in a manner and form and containing such further information as may be directed

by the tax officer of the City.

SECTION 5. CONSTRUCTION.

(a) This ordinance shall not be construed to tax interstate commerce of 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 resale or reshipment outside the City and its police jurisdiction and which are actually resold or reshipped.

(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 effect 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.

(a) Any person, firm, or corporation violating any of the provisions of this ordinance shall, upon conviction, be punished by a fine of not more than \$200 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.

(b) Any person, firm, or corporation or association, licensed by the City of Prichard as a retailer or licensed

by the City of Prichard to store or have on its premises
table wines who fails to pay the tax required by this
ordinance, in Sections 1 and 2, by the 20th of the month
as set out and required in Section 3 of this ordinance,
said license shall be immediately revoked.

SECTION 8. EFFECTIVE DATE. This ordinance shall
become effective upon its adoption and publication as
provided by law.

ADOPTED this 5th day of November, 1973.

APPROVED: _____

Mayor

A. J. Cooper, Jr.

ATTEST: _____

Mary Nell Baxter
Acting City Clerk

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