

AN ORDINANCE IMPOSING AN EXCISE TAX ON EVERY WHOLESALER, DISTRIBUTOR OR JOBBER, PERSONS, FIRMS, CORPORATIONS, CLUBS, OR ASSOCIATIONS ENGAGED IN THE BUSINESS OF SELLING, STORING, OR RECEIVING CIGARS, CHERROOTS, 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 wholesaler, distributor or jobber, corporation, club or association who sells or stores or receives for the purpose of distributing 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 therefore, either or all shall pay the City of Prichard, Alabama, an excise license of privilege tax which shall be on the volume of Gross Sales of every wholesaler, distributor or jobber, person, firm, corporation, club, or association, in the amount of 6% on the Gross Sales. The payment of such tax shall be made on or before the 20th day of the month next succeeding the month for which the payment is made.

Section 2. Police Jurisdiction: In the police jurisdiction, the tax shall be 3% on the Gross Sales of every wholesaler, distributor or jobber, person, firm, corporation, club, or association. The payment of such tax shall be made on or before the 20th day of the month next succeeding the month for which the payment is made.

Section 3. Affidavit Required: Each and every wholesaler, distributor or jobber, engaged in the sales of the following shall furnish a report with affidavit in the following manner:

(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.

(b) Cheroots, Stogies, Cigars: Upon cigars of all descriptions made of tobacco or any substitute therefor

(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.

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

(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

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(f) Chewing Tobacco: Upon all chewing tobacco prepared in such manners as to be suitable for chewing only and not suitable for smoking.

(g) Snuff: Upon each can or package of snuff.

Tobacco Tax

City of Prichard

Monthly Report of Wholesaler of Tobacco Sales for the month of _____

This report must be filed in the Office of the City Clerk between the first and twentieth days of each month and shall cover all cigars, cheroots, stogies, smoking tobacco, chewing tobacco, snuff, or any substitute therefor, made during the preceding month in both the Corporate Limits of the City and/or Police Jurisdiction.

Name of Business: _____
Address: _____

Sales in City:
Gross Sales \$ _____ @ 6% = \$ _____

Sales in Police Jurisdiction:
Gross Sales \$ _____ @ 3% = \$ _____

Total Tax Due: \$ _____

THIS FORM must be completed and notarized before being mailed.

STATE OF ALABAMA

COUNTY OF MOBILE

Personally appeared before me _____
(NOTARY PUBLIC)
a Notary Public in and for said State and County _____
(OWNER OR AGENT)
who being by me first duly sworn doth depose and say that he is
_____ of _____
(SOLE OWNER, PARTNER, OR OFFICIAL OF (NAME OF BUSINESS)
CORPORATION, AS CASE MAY BE)

the above named Licensee; that he is duly authorized to make the

foregoing report and has personal knowledge of the matters herein contained; and that the report is in every respect true and correct and fully sets out all sales by the above named Licensee during the month of _____, 19____, and that all of the information reported herein pertains to the above stated place of business. I further certify that all sales are included herein and are a part of this report.

SIGN HERE

(OWNER OR AGENT SAME AS ABOVE)

I understand that failure to report correctly as required by ordinance will result in a penalty of \$500.00 and 3 months in jail.

Subscribed and sworn to before me on this _____ day of _____, 19_____.

NOTARY PUBLIC, MOBILE COUNTY,
ALABAMA

(Attach additional sheet, if necessary)

Section 4. The forms furnished by the City must be used in reporting tax due the City of Prichard. If not, they will not be considered as filed in a timely manner and penalty will accrue.

Section 5. Books, records, invoices, documents, and papers pertaining to Sales of Cigars, Cheroots, Stogies, Smoking Tobacco, etc., must be available for Audit by the City Clerk or her appointed deputy at any time during business hours of the company upon her demand. Records of Sales must be kept for two years.

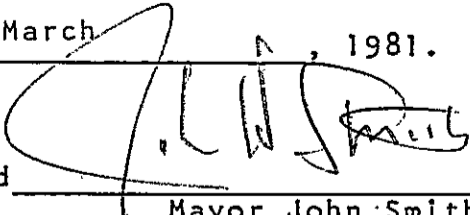
Section 6. Wholesalers must clearly indicate on sales' invoices that the proper City of Prichard Tobacco Tax has been paid. These invoices will be subject to audit by the City Clerk or her appointed deputy in order to determine that every retailer of cigars, cheroots, stogies, smoking tobacco, has been paid the proper amount of tax.

Section 7. Any person violating any of the provisions of this Ordinance shall be guilty of an offense against the City of Prichard and shall, on conviction, be fined not more than \$500.00 Dollars and may also be imprisoned in the City Jail for 3 months, one or both, at the discretion of the Judge trying the case, and each day's violation shall constitute a separate offense.

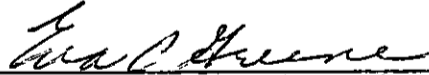
Section 8. This Ordinance shall become effective upon its adoption and publication as provided by law.

Adopted this 5th day of March, 1981.

Approved


Mayor John Smith

Attest


Eva C. Greene, City Clerk

P.D. 3/18/83