

TO IMPOSE AN EXCISE TAX ON ALL PERSONS ENGAGED IN THE DISTRIBUTING, REFINING OR STORAGE OF GASOLINE WITHIN THE POLICE JURISDICTION OF THE CITY OF PRICHARD, ALABAMA.

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

SECTION 1. That Ordinance No. 456 adopted and approved on the 28th day of August 1944 shall be and the same is hereby amended to read in words and figures as follows:

"SECTION 1. The City Council finds as a matter of fact that the business of selling, distributing, refining and storing gasoline in the Police Jurisdiction of this city requires supervision and regulation by this City under its police power to suppress nuisances, preserve the public morals and health and sanitation, prevent fires, suppress disorderly conduct, prevent breaches of the peace and furnish police protection; and that the excise tax herein levied is found to be necessary to secure such regulation and protection and is levied for that purpose only and not for revenue.

SECTION 2. As used in this ordinance, the term "gasoline" shall include gasoline, naphtha or any other liquid motor fuel commonly used to operate an internal combustion engine; provided that nothing in this ordinance shall apply to those products known commercially as "Kerosene", "Kerosene oils", "fuel oil" or "crude oil", commonly used for lighting, heating or industrial purposes, except when such products are used as a substitute for gasoline in the operation of a motor vehicle. The word "person" means and includes person, copartnerships, corporations, companies, associations, incorporated or otherwise, singular or plural. The term "distributor" shall include any person as herein defined who engages in the selling or distribution of gasoline within the police jurisdiction of The City of Prichard at wholesale or retail. The word "refiner" shall include any person who manufactures, blends, distills, compounds, or mixes any two or more products in the production of a liquid motor fuel, or gasoline as herein defined. The term "storer as herein defined shall include any person who ships, causes to be shipped, or receives gasoline as herein defined, within the police jurisdiction of the City of Prichard in any quantity stores same on any container and withdraws same from storage for any purpose, whether for sale or other disposition. The term "City of Prichard" as used herein shall be construed to mean City of Prichard, Alabama.

SECTION 3. Every distributor, refiner or storer of gasoline as herein defined, shall pay excise tax of one cent (\$.01) per gallon upon the selling, distribution, storing or withdrawal from storage for use or sale of gasoline within the police jurisdiction of the City of Prichard, provided, however, that the excise tax herein levied shall not apply to sale of gasoline for delivery to points beyond the police jurisdiction of the City of Prichard, and provided further that where the excise tax herein imposed shall have been paid to the City of Prichard by one distributor, refiner or storer, it shall be sufficient, the intention being that the tax shall be paid but one. Evidence satisfactory to the Mayor shall be submitted by any person making sales for delivery at points beyond the police jurisdiction of the City of Prichard.

SECTION 4. The excise tax imposed by section 3 hereof shall apply to persons as defined herein, storing gasoline and distributing same or allowing same to be withdrawn from storage for sale or other use; provided that persons selling gasoline or its substitutes shall report and pay the tax on the basis of their sales; refiners, storers and distributors making sales for resale, shall compute and pay the tax herein levied upon the basis of their withdrawals or wholesale sales.

SECTION 5. The tax herein levied shall be held to constitute a debt due the City of Prichard and all of the property of the distributor, refiner or storer shall be held liable for the payment thereof, wheresoever located. Such debt shall constitute a lien, superior to all other liens except claims of the United States Government or the State of Alabama against such property.

SECTION 6. 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 one Hundred (\$100.00) Dollars and may also be imprisoned in the City Jail for not more than six months, one or both at the discretion of the Judge trying the case, and each day's violation shall constitute a separate offense.

SECTION 7. All ordinances and parts of ordinances in confliction with this ordinance are hereby expressly repealed, providing that nothing herein shall be held or construed to repeal any ordinances heretofore adopted providing for the collection of an excise tax upon the sale, withdrawal or distribution of gasoline until all such taxes which accrued prior to the adoption of this ordinance are paid in full. And provided further that nothing in this ordinance shall be held or construed to repeal any annual license tax heretofore imposed upon any person for the privilege of operating a retail gasoline service station pump, service station or any other occupation for which an annual license fee has been fixed by a City Ordinance; and further provided that nothing herein shall be held or construed to repeal or modify an ordinance imposing an excise tax upon all persons engaged in the distribution, refining or storage of gasoline within the corporate limits of the City of Prichard.

Adopted and approved this the 28th day of August 1944.

Berniece H. Centanne, City Clerk

Adopted and approved this the 22nd Day of October, 1956.

G.V. DISMUKES, MAYOR

Attest:

Berniece H. Centanne,
City Clerk

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