

ORDINANCE NO. 32

AN ORDINANCE PROVIDING FOR A TAX ON CIGARETTES IN THE CITY OF PORT ST. JOE, FLORIDA; FIXING RATES, PROVIDING FOR COLLECTION AND USE OF PROCEEDS; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, The City Commission of the City of Port St. Joe is of the opinion that the immediate enactment of this Ordinance is required for the protection and preservation of the peace, safety, health, and prosperity of the City and it's inhabitants; Now, therefore,

BE IT ENACTED BY THE PEOPLE OF THE CITY OF PORT ST. JOE:

Section 1.

(1) An excise of privilege tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution and use of cigarettes sold or to be sold at retail within the territorial limits of the city in the following amounts, except as otherwise provided by general law, for cigarettes of standard dimensions:

(a) Upon all cigarettes, as herein defined, four inches long or less, five and one-half mills on each cigarette.

(b) Upon all cigarettes, as herein defined, more than four inches long and not more than six inches long, eleven mills on each cigarette.

(c) Upon all cigarettes, as herein defined, more than six inches long, twenty two mills on each cigarette.

(2) The description of cigarettes contained in paragraphs (a), (b) and (c) of subsection (1) are hereby declared to be standard as to dimensions for taxing purposes as provided in this ordinance and should any cigarette be received, purchased, possessed, sold, offered for sale, given away or used of a size other than of standard dimensions, the same shall be taxed at the rate of one cent on each such cigarette.

(3) Where cigarettes as described in subsection (1) (a) above, are packed in varying quantities of twenth (20) cigarettes or less, the following rate shall govern:

(a) Packages containing ten (10) cigarettes or less require a five and one-half cent (5½¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require an eleven cent (11¢) tax.

(4) Where cigarettes, as described in subsection (1) (b) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:

(a) Packages containing ten (10) cigarettes or less require an eleven cent (11¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a twenty-two cent (22¢) tax.

(5) Where cigarettes, as described in subsection (1) (c) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:

(a) Packages containing ten (10) cigarettes or less require a twenty-two cent (22¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a forty-four cent (44¢) tax.

Section 2. The tax levied and imposed herein shall be collected by the Beverage Department of the State in the manner prescribed in Chapter 210, as amended, Florida Statutes.

Section 3. All funds received by the City by virtue of this ordinance shall be paid into a separate fund to be designated "cigarette tax fund" and shall be used and expended only for the purposes specified in Section 210.03, Florida Statutes.

Section 4. All ordinances in conflict herewith are repealed.

Section 5. This ordinance shall take effect upon it's passage and publication as required by law, subject to the effective date of Senate Bill 116-X (1968), to-wit: April 1, 1968.

INTRODUCED AND ADOPTED at a regular meeting of the City Commission held on the 19th day of March, A. D. 1968.

/s/ Frank Pate
Mayor-Commissioner

ATTEST:

/s/ C. W. Brock
City Auditor and Clerk