

ORDINANCE NO. 6

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; AND OTHER WISE PERTAINING TO THE LEVY OF SUCH TAX; 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 its inhabitants; Now, therefore,

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

SECTION 1. An excise or privilege tax in addition to all other taxes of every kind imposed by law is hereby levied and imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution and use of cigarettes in the territorial limits of the City for cigarettes of standard dimensions as defined by the general law of the state in the following amounts:

1. (a) Upon all cigarettes, as herein defined, three and one-half ( $3\frac{1}{2}$ ) inches long or less, four (4) mills on each cigarette;

(b) Upon all cigarettes, as herein defined, between three and one-half ( $3\frac{1}{2}$ ) and six (6) inches long, eight (8) mills on each cigarette; and

(c) Upon all cigarettes, as herein defined, six (6) inches long or longer, sixteen (16) mills on each cigarette.

2. The description of cigarettes contained in subsection one of this section 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 twenty (20) cigarettes or less, the following rate shall govern:

(a) Packages containing ten (10) cigarettes or less require a four-cent (4¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require an eight-cent (8¢) tax.

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

(a) Packages containing ten (10) cigarettes or less require an eight-cent (8¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a sixteen-cent (16¢) 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 sixteen-cent (16¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a thirty-two-cent (32¢) 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, 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 immediately.

INTRODUCED AND ADOPTED at a regular meeting of the City Commission held on the 18th day of June, A. D. 1963.

/s/ Frank Hannon  
Mayor-Commissioner

ATTEST:

/s/ J. B. Williams  
City Auditor and Clerk

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