

ORDINANCE NO. 56

AN ORDINANCE LEVYING A TAX ON EACH AND EVERY PURCHASE OF ELECTRICITY, METERED OR BOTTLED GAS (NATURAL, MANUFACTURED OR LIQUIFIED PETROLEUM GAS), FUEL OIL AND TELEPHONE SERVICE WITHIN THE CORPORATE LIMITS OF THE CITY OF PORT ST. JOE, FLORIDA; PROVIDING FOR THE COLLECTION OF SUCH TAXES, PROVIDING FOR THE DISPOSITION OF SUCH TAX, PRESCRIBING PENALTIES FOR THE VIOLATION OF THE PROVISIONS OF THIS ORDINANCE, PROVIDING FOR THE REPEAL OF ORDINANCE NUMBER 97X AND ALL OTHER ORDINANCES IN CONFLICT WITH THIS ORDINANCE, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Port St. Joe has determined that sellers of metered or bottled gas (natural, manufactured or liquified petroleum gas) and fuel oil are in fact in competition with each other, and

WHEREAS, the City Commission has further determined that in order to treat all such sellers of metered or bottled gas (natural, manufactured or liquified petroleum gas) and fuel oil, fairly, all should be taxed equally,

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

Section 1. That in addition to all other taxes of every kind now imposed by ordinance there is hereby levied by the City of Port St. Joe on each and every purchase in said City of electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service, a tax equal to ten (10%) per cent of the charge made by the seller of such electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service, as the case may be, which tax shall in every case be paid by the purchaser for the use of the City of Port St. Joe, to the seller of such electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service, at the time of paying the charge by the seller therefor, and not less often than monthly.

Section 2. It shall be the duty of every seller of electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service in the City of Port St. Joe to collect from the purchaser for the use of the said City the tax hereby levied at the time of collecting the price of any sale of electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service in said City without at the same time collecting the tax hereby levied in respect of such sales. Any seller failing to collect such tax at the time of collecting the price of any sale shall be liable to the said City for the amount of such tax in like manner as if the same had been actually paid to the seller, and the City Treasurer and Collector shall bring and cause to be brought all such suits and actions and take all proceedings as may be necessary for the recovery of such tax.

If any purchaser shall fail, neglect, or refuse to pay to the seller the seller's said charge and the tax hereby imposed and as hereby required on account of the sale for which such charge is made, or either, the seller shall have and is hereby invested with the right to immediately discontinue further service to such purchaser, until the tax and the seller's bill has been paid in full.

Section 3. Each and every seller of electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service in respect of sale on which a tax is hereby levied, shall keep complete records showing all sales in said City of such electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service, which records shall show the price charged upon each sale, the date thereof, and the date of payment thereof, and said records shall at all reasonable times be open for inspection by the duly authorized agents of said City, who shall have authority to make such transcripts thereof as they may desire.

Section 4. The tax hereby levied on sales of telephone service shall apply to all charges made for local exchange telephone service for telephones, excepting coin box telephones, located in the City of Port St. Joe, whether on a monthly basis or otherwise. The tax hereby levied shall also apply to all sales of electricity, gas (natural, manufactured or liquified petroleum gas), or fuel oil whether delivered through the medium of a meter or other measuring device, or otherwise to premises located in the City of Port St. Joe.

Section 5. In all cases where the seller of electricity, metered or bottled gas (natural, manufactured or liquified petroleum gas), fuel oil and telephone service collects the price thereof at monthly periods, the tax hereby levied may be computed on the aggregate amount of sales during such period, provided that the amount of tax to be collected shall be the nearest whole cent to the amount computed, and provided further that the maximum amount of tax that may be collected under this ordinance on the sales for any monthly period to any individual purchaser or consumer by each seller shall not exceed Six and no/100 Dollars (\$6.00) on each purchaser at each separate service or station where service to such purchaser is rendered.

Section 6. Any purchaser willfully failing or refusing to pay when due and payable the tax hereby imposed, and any seller violating the provisions hereof, or any officer, agent or employee of any seller violating the provisions hereof shall be deemed guilty of evading the tax and upon conviction shall be subject to a fine of not more than Five Hundred Dollars (\$500.00) or to be imprisoned for not more than sixty (60) days, or by both such fine and imprisonment for each and every violation.

Section 7. Ordinance Number 97X and all ordinances and parts of ordinances in conflict herewith are repealed.

Section 8. This ordinance shall take effect as provided by law.

INTRODUCED in a regular meeting of the City Commission on this 18th day of July, A.D. 1972, and ADOPTED in a regular meeting on the 1st day of August, A.D. 1972.

ATTEST:

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

/s/ Frank Pate  
Mayor-Commissioner