

AN ORDINANCE OF THE TOWN OF SEWALL'S POINT, FLORIDA, A FLORIDA MUNICIPAL CORPORATION, PROVIDING FOR TAX ON THE SALE, RECEIPT, PURCHASE, POSSESSION, CONSUMPTION, HANDLING, DISTRIBUTION, AND USE OF CIGARETTES, SUCH ORDINANCE PROVIDING THAT THE TAX BE PAID UPON CIGARETTES SOLD IN THE TERRITORIAL LIMITS OF THE TOWN, PROVIDING FOR DEFINITION AND DESCRIPTION OF CIGARETTES, PROVIDING FOR THE AMOUNT OF TAX ON CIGARETTES ACCORDING TO CERTAIN LENGTHS, PROVIDING FOR TAX ON CIGARETTES OF NOT OF STANDARD DIMENSION, PROVIDING FOR THE TAX ON THE VARIOUS PACKAGES, AND PROVIDING FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ENACTED BY THE PEOPLE OF THE TOWN OF SEWALL'S POINT, FLORIDA:

Section 1. TAX IMPOSED - AMOUNT

(1) An excise or 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 Town, 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

*rescinded by
State laws per
Mayor Hutchins
1/24/77*

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 five and one-half cent (5-1/2¢) 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. If any one violates any of the terms and conditions of this Ordinance, he shall be punished by fine, not to exceed \$100.00 or imprisonment for no longer than 30 days. Each violation of this Ordinance or any part thereof shall be considered a separate offense.

Section 3. This Ordinance shall become effective upon its due passage according to law.

PASSED first reading at regular meeting of the Town Commission held on the 10 day of April, 1968.

PASSED second reading and became a law at the regular meeting of the Town Commission held on the 8 day of May, 1968.

Paul B. Smith
Mayor-Commissioner

Reveriesse
Commissioner

H. R. Ferguson
Commissioner

Aubrey K. Pugh
Commissioner

Frank P. [unclear]
Commissioner

ATTEST:

Wesley R. Smith
As Town Auditor-Clerk

Approved as to form and correctness

this 10 day of April, 1968.

J. J. Oughterson
As Town Attorney

AFFIDAVIT

STATE OF FLORIDA)

COUNTY OF MARTIN)

I, MARY SMITH, Clerk of the Town of Sewall's Point, Jensen Beach, Florida, do hereby state that I did post a copy of Ordinance No. 50 on the Town Bulletin Board, on the 10 day of April, 1968, the Ordinance being an Ordinance to amend the Cigarette Tax Ordinance.

Mary G. Smith
Clerk

Sworn to and subscribed before me

this 10 day of April, 1968.

Gertie L. Grubbe
Notary Public

NOTARY PUBLIC, STATE OF FLORIDA AT LARGE
MY COMMISSION EXPIRES AUG 4, 1971
BONDED THROUGH FRED W. DIESTELHORST