

ORDINANCE NO. 24

AN ORDINANCE LEVYING A TAX ON THE PURCHASES OF ELECTRICITY, METERED OR BOTTLED GAS (NATURAL, LIQUIFIED PETROLEUM GAS OR MANUFACTURED) AND TELEPHONE SERVICE; IN THE CITY OF SPRINGFIELD, BAY COUNTY, FLORIDA; PROVIDING FOR THE COLLECTION OF SUCH TAXES AND THE DISPOSITION THEREOF; RE-QUIRING THE SELLER OF SUCH UTILITY SERVICES TO KEEP RECORDS FOR INSPECTION BY AGENTS OF THE CITY; EXEMPTING GOVERNMENTAL AGENCIES OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA; AND PRESCRIBING PENALTIES FOR THE VIOLATION OF THE PROVISIONS OF THIS ORDINANCE; AND RECITING THE EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE CITY OF SPRINGFIELD, IN BAY COUNTY, FLA:

Section 1. That in addition to all other taxes of every kind now imposed, there is hereby levied by the City of Springfield, in Bay County, Florida on each and every purchase of electricity, metered or bottled gas (natural, liquified petroleum gas or manufactured) and telephone service, a tax equal to five (5) per cent of the payments received by the seller of such utility service from the purchaser for the purchase of such utility service; provided however that in no event shall the tax hereby levied exceed the sum of five dollars (\$5.00) per month on any individual purchaser for each separate service or station where service to such purchaser is rendered. In every case the tax shall be collected from the purchaser of such utility service and paid by such purchaser for the use of the City of Springfield, in Bay County, Florida, to the seller of such utility service at the time of the purchaser paying the charge therefor to the seller, and not less often than monthly.

Section 2. It shall be the duty of every seller of utility service described in Section one hereof, in acting as a tax collecting medium or agency for the City of Springfield, in Bay County, Florida, to collect from the purchaser for the use of the City of Springfield, in Bay County, Florida, the tax imposed and levied by this ordinance and report and pay over to the City of Springfield, in Bay County, Florida all such taxes collected not less than monthly. It shall be unlawful for any seller to collect the price of any such utility service 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 City for the amount of such tax in like manner as if the same had been actually paid to the seller, and the tax

collector of said City shall bring all such suits and actions and take all such proceedings as may be necessary for the recovery of such tax.

If any purchaser shall fail, neglect or refuse to pay the seller the tax hereby imposed and as hereby required, the seller shall have, and is hereby vested with the right, to immediately discontinue further service to such purchaser until the tax hereby levied has been paid.

Section 3. Each and every seller of electricity, gas or telephone service on which a tax is hereby levied, shall keep complete records showing all sales in said City of such electricity, gas or telephone service, which records shall show the price charged upon each sale, the date thereof, and the date of payment thereof and the 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. That the tax hereby levied on the sale of telephone service shall apply to all charges made for local telephone service; provided, however, that the tax to be levied and collected on coin operated telephones shall be based upon the minimum guaranteed charge on each bill rendered for such semi-public coin box telephone.

Section 5. The United States of America, State of Florida and the political subdivisions and agencies, boards, commissions and authorities thereof are hereby exempt from payment of the tax levied by this ordinance.


Section 6. Any person, firm or corporation found guilty of violating the provisions of this ordinance shall be fined not more than one hundred dollars (\$100.00) or imprisoned for not more than thirty (30) days or both such fine and imprisonment and each and every violation of the provisions of this ordinance shall constitute separate offenses.

Section 7. If any section, portion or clause of this ordinance for any reason shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or invalidate the remaining sections or provisions.

Section 8. The funds accruing to the City of Springfield, in Bay County, Florida from the tax hereby levied shall be paid into the general fund to be used for proper municipal functions as may be determined by the City Commission.

Section 9. This ordinance shall take effect as prescribed by law.

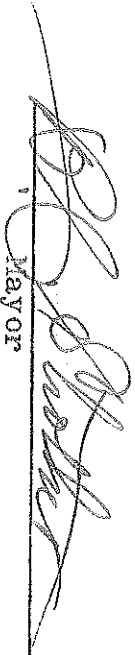
PASSED IN REGULAR SESSION OF THE CITY COMMISSION THIS 3rd DAY OF
MARCH, A. D. 1952.


Mayor (SEAL)

ATTEST:


City Clerk

EXAMINED AND APPROVED by me this 3 day of MARCH, A. D. 1952.


Mayor