

ORDINANCE NUMBER

36

AN ORDINANCE IMPOSING A TAX ON ADMISSIONS TO MOTION PICTURE THEATERS PROVIDING FOR THE COLLECTION OF SUCH TAX AND THE DISPOSITION THEREOF AND PRESCRIBING PENALTIES FOR THE VIOLATIONS OF THE PROVISIONS THEREOF.

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

Section 1. There is hereby levied by the City of Springfield in Bay County, Florida a tax on each ticket sold for admission to any motion picture theater, atheletic contest and any and all places of amusement or entertainment wherein admission is charged, located within the corporate limits of said City as follows:

A. On each admission ticket sold for the net sum of not less than ten cents nor more than forty-nine cents, there is hereby levied a tax of one cent.

B. On each admission ticket sold for the net sum of not less than fifty cents nor more than ninety-eight cents, there is hereby levied a tax of two cents.

C. On each admission ticket sold for the net sum of ninety-nine cents or more, there is hereby imposed a tax of three cents.

D. The net sum mentioned in Paragraphs A, B, and C of this Section shall be held to include Federal tax and State tax.

Section 2. It shall be the duty of all owners or sponsors of all motion picture theaters, atheletic contests and any and all places of amusement or entertainment wherein admission is charged, to pay the tax herein imposed to the City of Springfield in Bay County, Florida, monthly before the tenth day of the month next

36

succeeding the month in which such taxes were imposed. In the event the performances of the contests or things for which the admission tax is charged shall run less than one month, or, in other words, if they are transitory in nature, the tax shall be paid to the City daily as collected and within twenty-four hours after collection.

Section 3. It shall be the duty of each person, firm, or corporation operating or sponsoring any motion picture theater, athletic contest and any and all places of amusement or entertainment wherein admission is charged, within the corporate limits of the City of Springfield of Bay County, Florida to furnish such City with all reports which each and all of them may or are required to file with the Federal or State taxing authorities. Each of such said copies shall be verified under the oath of the person submitting same as true and correct.

Section 4. The tax levied by this Ordinance is an excise tax levied upon the taxable privilege of purchasing admission tickets and entering or staying in any motion picture theater, athletic contest and any and all places of amusement or entertainment wherein admission is charged and shall be paid by the person exercising such privilege at the time of and in addition to the net sum paid for the admission ticket, and shall be in addition to Federal and State taxes.

Section 5. The City Tax Collector shall have the authority to bring or cause to be brought all such suits and actions and take such proceedings as may be necessary for the recovery of the admission taxes imposed by this Ordinance.

LAW OFFICES

DAVENPORT & JOHNSTON

4 EAST 4TH STREET

PANAMA CITY, FLORIDA

Section 6. The City of Springfield, by and through any of its authorized agents, shall have the right to examine all books and records of all persons, firms or corporations, or other legal entities, coming under the purview of this Ordinance.

Section 7. All monies collected from the tax imposed by this Ordinance shall be deposited by the Tax Collector of the City of Springfield to the general fund account of the City.

Section 8. Any person, firm, or corporation or other legal entity violating any of the provisions of this Ordinance shall be subject to a fine of not more than \$200.00 or imprisonment of not more than sixty days, or by both such fine and imprisonment, and still be obligated to pay the tax.

Section 9. Should any part or portion of this Ordinance be declared unlawful or invalid by a court of competent jurisdiction, such shall not affect the validity of the remaining portions thereof.

Section 10. This Ordinance shall take effect on the _____ day of _____ February _____ A. D., 1958.

Passed this _____ 5 _____ day of _____ January _____ A. D., 1958.

Donald J. Stanger
MAYOR

ATTEST:

Alice D. Watson
CITY CLERK

APPROVED BY ME THIS _____ 8 _____ DAY OF _____ January _____ A. D., 1958.

Donald J. Stanger
MAYOR