

AN ORDINANCE LEVYING A TAX ON THE PURCHASE 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; REQUIRING THE SELLER OF SUCH UTILITY SERVICES TO KEEP RECORDS FOR INSPECTION BY AGENTS OF THE CITY; AND MAKE MONTHLY REPORTS AND REMITTANCES; 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 FOR FAILURE TO MAKE REPORTS AND PAY OVER TAX COLLECTED AND RECITING THE EFFECTIVE DATE.

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

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  $5\%$  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 1 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 on or before the 10th day of the month immediately following the month of collection. 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. It shall be the duty of each such seller of utility service each month in paying over to the city the tax collected to make such report or reports as may be reasonably required on forms to be furnished by the City Commission for that purpose. Any such seller of utility service failing to make the required report and pay over to the city the tax collected during the previous month on or before the 10th day of each month immediately following the month in which the tax is

collected shall be liable for and in addition to the tax collected shall pay a penalty at the time of paying the tax and making the report equal to five per cent (5%) of the tax, for each month or part of a month that the report and tax is past due. The penalty provided in this section shall be in addition to the penalty provided in Section 6 hereof.

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 9th  
DAY OF September, A. D., 1953.

Howard H. Jennings (SEAL)  
MAYOR

ATTEST:

Alice D. Webster  
CITY CLERK

EXAMINED AND APPROVED by me this 9th day of September A. D.,  
1953.

Howard H. Jennings  
MAYOR