

AN ORDINANCE AMENDING AND REENACTING ORDINANCE NO. 47 OF THE CITY OF SPRINGFIELD, FLORIDA, LEVYING A TAX ON THE PURCHASE OF ELECTRICITY, METERED OR BOTTLED GAS (NATURAL, LIQUEFIED PETROLEUM GAS OR MANUFACTURED) WATER SERVICE AND LOCAL TELEPHONE SERVICE.

WHEREAS, the City Commission of the City of Springfield proposes to adopt proceedings authorizing the issuance of approximately \$200,000.00 Water Revenue Certificates of said city, which are to be payable from and to be secured by pledge of the net revenues of the water system and additionally secured by pledge of the proceeds of the tax levied by Ordinance No. 47 described in the caption hereto, and it is desired in that connection to make certain changes in the provisions of said ordinance;

NOW, THEREFORE, Be it enacted by the people of the City of Springfield, in Bay County, Florida;

Section 1. That Ordinance No. 47, adopted on March 9, 1953, entitled:

"AN ORDINANCE LEVYING A TAX ON THE PURCHASE OF ELECTRICITY, METERED OR BOTTLED GAS (NATURAL, LIQUEFIED 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."

is hereby amended and reenacted to read as follows:

"AN ORDINANCE LEVYING A TAX ON THE PURCHASE OF ELECTRICITY, METERED OR BOTTLED GAS (NATURAL, LIQUEFIED PETROLEUM GAS OR MANUFACTURED) WATER SERVICE AND LOCAL 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 TAXES COLLECTED AND RECITING THE EFFECTIVE DATE OF THIS ORDINANCE."

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

66

Section 1. That in addition to all other taxes of every kind now imposed, there is hereby levied by the City of Springfield, Florida, on each and every purchase in said City of electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured) water service and local telephone service, a tax equal to (40%) ten per cent of the payments received by the seller of such utility service. 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, 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. That it shall be the duty of every seller of any utility service described in Section 1 hereof, in acting as a tax collecting medium or agency for said city to collect from the purchaser for the use of the city the tax imposed and levied by this ordinance and to report and pay over to said city on or before the 10th day of each month all such taxes collected during the preceding calendar month. It shall be unlawful for any seller to collect the price of any sale of such utility service without at the same time collecting the tax hereby levied in respect of such sale. 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, provided, however, that the seller shall not be liable for the payment of such tax upon unpaid bills. 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 discontinue immediately further service to such purchaser until the tax hereby levied and the seller's bill have been paid in full.

Section 3. That each and every seller of any utility service on which a tax is hereby levied shall keep complete records showing all sales in said city of such electricity, gas, water and 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 during business hours on all on all business days, and said agents 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 to 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. That the United States of American, 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. That 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. That the funds accruing to the City of Springfield from the tax hereby levied shall be used for such proper municipal purposes as may be determined by the City Commission.

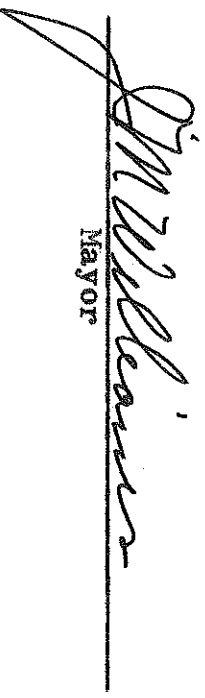
"Section 9. That this ordinance shall take effect thirty (30) days from the date of adoption and approval.

"Section 10. That all ordinances and parts of ordinances in so far as the same are in conflict herewith shall be and the same are hereby repealed."

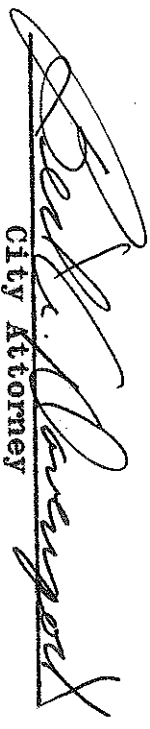
Adopted on final reading and approved this 1st day of June, A. D. 1955.

Attest:


Alice D. Walker
City Clerk


J. M. Williams
Mayor

The foregoing ordinance is hereby approved as to form and correctness this 1st day of June, A. D. 1955.


Beal R. Burgess
City Attorney

Posted
Willis Texaco Station
City Hall
Rowells Service Station

SEE ORDINANCE

252