

AN ORDINANCE OF THE CITY OF SPRINGFIELD IN BAY COUNTY, FLORIDA, RELATING TO TAX ON CIGARETTES; FIXING RATES; PROVIDING FOR COLLECTION AND USE OF PROCEEDS; AND OTHERWISE PERTAINING TO THE LEVY OF SUCH TAX; AND PROVIDING EFFECTIVE DATE.

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

Section 1. An Excise or Privilege Tax in addition to all other taxes of every kind imposed by law is hereby levied and imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution and use of cigarettes in the territorial limits of the City of Springfield in Bay County, Florida for cigarettes of standard dimensions as defined by the general law of the State of Florida in the following amounts:

1. (a) Upon all cigarettes, as herein defined, three and one-half inches long or less, four mills on each cigarette;
 - (b) Upon all cigarettes, as herein defined, between three and one-half and six inches long, eight mills on each cigarette;
 - (c) Upon all cigarettes, as herein defined, six inches long or longer, sixteen mills on each cigarette.
2. The description of cigarettes contained in sub section one of this section are hereby declared to be standard as to dimensions for taxing purposes as provided in this ordinance and should 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 for each such cigarette.

3. Where cigarettes as described in sub section one (a) above are packed in varying quantities of twenty cigarettes or less, the following rate shall govern:

a. Packages containing ten cigarettes or less require a four cent tax; and

b. Packages containing more than ten but not more than twenty cigarettes require an eight cent tax.

4. Where cigarettes as described in sub section one (b) above are packaged in varying quantities of twenty cigarettes or less, the following rate shall govern:

a. Packages containing ten cigarettes or less require an eight cent tax; and

b. Packages containing more than ten but not more than twenty cigarettes require a sixteen cent tax.

5. Where cigarettes as described in sub section one (c) above are packaged in varying quantities of twenty cigarettes or less the following rate shall govern:

a. Packages containing ten cigarettes or less require a sixteen cent tax; and

b. Packages containing more than ten but not more than twenty cigarettes require a thirty-two cent tax.

Section 2. The tax levied and imposed herein shall be collected by the Beverage Department of the State of Florida in the manner prescribed in Chapter 210, Florida Statutes.

Section 3. All funds received by the City by virtue of this ordinance shall be paid into a separate fund to be designated "Cigarette Tax Fund" and shall be used and expended only for the purposes expressed by in Section 210.03, Florida Statutes.

Section 4. All ordinances in direct conflict herewith are hereby repealed to the extent of said conflict.

Section 5. This ordinance shall take effect immediately.

PASSED in regular Session of the City Commission of the City of Springfield in Bay County, Florida this 5 day of Aug., 1963.

A. J. Barber
Mayor

ATTEST:

W. S. M. [Signature]
City Clerk

EXAMINED AND APPROVED by me this 5 day of August, 1963.

A. J. Barber
Mayor

POSTED AT:

DATE:

City Hall

Aug. 7, 1963

Rowell's Service Station

Aug. 7, 1963

Rebel Oil Station

Aug. 7, 1963