

AN ORDINANCE RELATING TO TAX ON CIGARETTES;  
PROVIDING FOR COLLECTION AND USE OF PROCEEDS;  
REPEALING ALL ORDINANCES IN CONFLICT HERewith;  
DECLARING THIS TO BE AN EMERGENCY ORDINANCE;  
AND RECITING THE EFFECTIVE DATE.

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

Section 1. This Ordinance is hereby declared to be an emergency Ordinance and shall take effect on March 30, 1968, in that this tax was authorized by Senate Bill 116-X(68) which became law on March 8, 1968, and which provided that in order for municipalities to fully participate in this additional tax said municipalities should pass complying Ordinances with effective dates prior to April 1, 1968. There is conflicting authority which supports the contention that the municipalities have until May 10, 1968 to pass such Ordinances, but, due to the crucial nature of this matter, it is necessary that this ordinance become law effective March 30, 1968.

Section 2. CIGARETTE TAX - LEVIED. 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 Statutes of the State of Florida in the following amounts:

- (1) (a) Upon all cigarettes, four (4) inches long or less, five and one-half (5½) mills on each cigarette;
  - (b) Upon all cigarettes, more than four (4) inches long and not more than six (6) inches long, eleven (11) mills on each cigarette; and
  - (c) Upon all cigarettes, more than six (6) inches long, twenty-two (22) mills on each cigarette.
- (2) The description of cigarettes contained in subsection (1) of this section are hereby declared to be standard

- as to dimensions for taxing purposes as provided in this section 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 (1) cent on each such cigarette.
- (3) Where cigarettes, as described in sub-section (1) (a) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:
- (a) Packages containing ten (10) cigarettes or less require a five and one-half (5½) cent tax; and
- (b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require an eleven (11) cent tax.
- (4) Where cigarettes, as described in sub-section (1) (b) above are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:
- (a) Packages containing ten (10) cigarettes or less require an eleven (11) cent tax; and
- (b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a twenty-two (22) cent tax.
- (5) Where cigarettes, as described in sub-section (1) (c) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:
- (a) Packages containing ten (10) cigarettes or less require a twenty-two (22) cent tax; and
- (b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a forty-four (44) cent tax.


Section 3. 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 4. 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 Section 210.03, Florida Statutes.

Section 5. All ordinances, or parts of ordinances, in conflict herewith are hereby repealed to the extent of such conflict.


Section 6. This ordinance shall take effect March 30, 1968.

PASSED in Special Session of the City Commission of the City of Springfield in Bay County, Florida, this 21st day of March, 1968.

  
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Mayor

ATTEST:  
  
\_\_\_\_\_  
City Clerk

APPROVED by me this 21st day of March, 1968.

  
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Mayor

THIS ORDINANCE POSTED AT THE FOLLOWING PLACES ON THE FOLLOWING DATES:

City Hall

22 March 1968

Mosley's Sinclair Station

22 March 1968

Rebel Oil Company

22 March 1968