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AN ORDINANCE IMPOSING AN EXCISE OR PRIVILEGE TAX ON THE SALE, RECEIPT, PURCHASE, POSSESSION, CONSUMPTION, HANDLING, DISTRIBUTION AND USE OF CIGARETTES, PRESCRIBING THE AMOUNT: REPEALING ORDINANCES IN CONFLICT: AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF GLEN ST. MARY

Section 1. Tax imposed; Amount.

(1) An excise or privilege tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution and use of cigarettes sold or to be sold at retail within the territorial limits of the town in the following amounts, except as otherwise provided by general law, for cigarettes of standard dimensions:

(a) Upon all cigarettes, as herein defined, four inches long or less, five and one-half mills on each cigarette.

(b) Upon all cigarettes, as herein defined, more than four inches long and not more than six inches long, eleven mills on each cigarette.

(c) Upon all cigarettes, as herein defined, more than six inches long, twenty two mills on each cigarette.

(2) The description of cigarettes contained in paragraphs (a), (b) and (c) of subsection (1) 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 on each such cigarette.

(3) Where cigarettes as described in subsection (1)(a) above are packed in varying quantities of twenty (20) cigarettes or less, the following rate shall govern:

(a) Packages containing ten (10) cigarettes or less require a five and one-half cent (5 1/2¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require an eleven cent (11¢) tax.

(4) Where cigarettes, as described in subsection (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 cent (11¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a twenty two cent (22¢) tax.

(5) Where cigarettes, as described in subsection (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 cent (22¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a forty four cent (44¢) tax.

Section 2. This Ordinance shall take effect April 1, 1968.

Section 3. All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed.

THIS ORDINANCE was passed and approved by a unanimous vote this 29th day of March, A. D. 1968.

W B Carson

Mayor

Attest:

F. S. Roberts
Clerk

CLERK'S CERTIFICATE

I hereby certify that the above and foregoing is a true and correct copy of the Ordinance which passed and was approved by a unanimous vote on the 29th day of March, A. D. 1968, and that it had been posted according to law, and will be in full force and effect on the date provided therein.

WITNESS my hand and the seal of the Town of Glen St. Mary, State of Florida, this 30th day of March, A. D. 1968.

F. S. Roberts
Clerk

(SEAL)