

ORDINANCE NO. 3

AN ORDINANCE PROVIDING FOR A TAX ON CIGARETTES IN THE TOWN OF MEXICO BEACH, FLORIDA; FIXING RATES, PROVIDING FOR COLLECTION AND USE OF PROCEEDS: AND OTHERWISE PERTAINING TO THE LEVY OF SUCH TAX; AND PROVIDING AN EFFECTIVE DATE, AND DECLARING THE PASSAGE OF SAID ORDINANCE TO BE AN EMERGENCY; AND REPEALING ALL ORDINANCES IN CONFLICT THEREWITH.

WHEREAS, the Town Council of the Town of Mexico Beach is of the opinion that the immediate enactment of this ordinance is required for the protection and preservation of the peace, safety, health, and prosperity of the Town and its inhabitants, Now, therefore,

BE IT ORDAINED BY THE PEOPLE OF THE TOWN OF MEXICO BEACH:

Section I. 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 Town for cigarettes of standard dimensions as defined by the general law of the State in the following amounts:

1. (a) Upon all cigarettes, as herein defined, four inches long or less, five and one-half ($5\frac{1}{2}$) mills on each cigarette;

(b) Upon all cigarettes, as herein defined, more than four inches long and not more than six inches long, eleven (11) mills on each cigarette;

(c) Upon all cigarettes, as herein defined, more than six inches long, twenty-two (22) mills on each cigarette.
2. The description of cigarettes contained in paragraphs (a), (b), (c) of subsection 1 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 (1¢) 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 ($5\frac{1}{2}$ ¢) 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. The tax levied and imposed herein shall be collected by the Beverage Department of the State in the manner prescribed in Chapter 210, Florida Statutes.

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

SECTION 4. All ordinances in conflict are herewith repealed.

SECTION 5. This ordinance shall take effect April 1, 1968.

This Ordinance INTRODUCED at a Special Meeting of the Town Council on the 20th day of March, A.D. 1968, and ADOPTED by the Town Council on the 20th day of March, A.D. 1968, as an emergency Ordinance.

TOWN OF MEXICO BEACH, FLORIDA

BY: C. M. Parker
Mayor-Councilman

ATTEST: Mary A. Garley
Town Clerk