

ORDINANCE NUMBER 99-166

ORDINANCE TO LEVY A LICENSE TAX ON THE SALE, STORAGE, OR DELIVERY OF TOBACCO PRODUCTS WITHIN THE TOWN LIMITS AND POLICE JURISDICTION OF THE TOWN OF BROOKWOOD, ALABAMA.

Be it ordained by the Town Council of the Town of Brookwood, Alabama, as follows:

**SECTION 1. TAX IMPOSED IN THE TOWN; AMOUNT**

In addition to all other taxes now imposed by law, every wholesaler, jobber, dealer or distributor who sells, stores or delivers any tobacco products for sale within the Town of Brookwood shall pay a license tax to the Town of Brookwood; and every retailer who sells, stores or delivers any tobacco products for sale within the Town of Brookwood that were not purchased through wholesaler, jobber, dealer, or distributor who sells, stores or delivers tobacco products for sale within the Town of Brookwood shall pay a license tax to the Town of Brookwood; and a license tax is hereby fixed and levied, which license tax shall be in the following amounts for the sale, storage and/or delivery of the following named tobacco products in the corporate limits of the Town of Brookwood:

**1. Cigarettes.**

Cigarettes means any roll of finely cut tobacco or any substitutes therefor enclosed in paper prepared for smoking by individuals.

Eight cents for each individual package, box or other container from which or in which retail sales are normally made or intended to be made. A package shall be an individual pack whether sold by the individual pack, by carton, by case or otherwise regardless of whether such carton, case or other container is sealed or unsealed.

**2. Cigars, including cheroots, stogies.**

Eight cents for each individual cigar, or substitute therefor, whether sold individually by pack, box, carton, case or other container.

**3. Chewing tobacco, smoking tobacco, snuff and any other tobacco products used in a similar manner.**

All other forms of tobacco including granulated, plug, cut, crimp, ready rubbed and other kinds and forms of tobacco prepared in such a manner as to be suitable for smoking, chewing, dipping, and/or sniffing.

Eight cents for each individual package, box or other container from which or in which retail sales are normally made or intended to be made.

## **SECTION 2. REPEALING OF PREVIOUS ORDINANCE REGARDING TOBACCO PRODUCTS**

Town of Brookwood Ordinance No. 93-134, which was passed on the 2nd day of February, 1993, which imposed a five cent tax on all tobacco products is hereby repealed.

## **SECTION 3. TAX IMPOSED IN POLICE JURISDICTION; AMOUNT**

In addition to all other taxes now imposed by law, every wholesaler, jobber, dealer or distributor who sells, stores or delivers any tobacco products for sale within the police jurisdiction of the Town of Brookwood shall pay a license tax to the Town of Brookwood; and every retailer who sells, stores or delivers any tobacco products for sale within the police jurisdiction of the Town of Brookwood that were not purchased through a wholesaler, jobber, dealer, or distributor who sells, stores or delivers tobacco products for sale within the police jurisdiction of the Town of Brookwood shall pay a license tax to the Town of Brookwood; and a license tax is hereby fixed and levied, which license tax shall be equal to one-half of the amount levied for the sale, storage or delivery of tobacco products in the corporate limits of the Town of Brookwood.

## **SECTION 4. REQUIRED RECORDS AND REPORTS.**

Every wholesaler and every retail, jobber, dealer or distributor shall, at the time of selling, delivering or receiving any tobacco products within the Town of Brookwood or the police jurisdiction thereof, shall make a true duplicate invoice of the same, which shall show full and complete details of the sale, delivery or receipt of such tobacco products. Every wholesale and every retail dealer shall keep a record of the purchase, sale, exchange or receipt of tobacco products. All such invoices and records, along with all canceled checks and memoranda pertaining to any such purchase, sale, exchange or receipt of tobacco products shall be retained for a period of three (3) years, and shall be subject to inspection by an agent of the Town, who shall have the power and authority to enter upon the premises of any dealer at all reasonable times for the purpose of examining such invoices, records, canceled checks or other memoranda.

## **SECTION 5. MONTHLY STATEMENT AND PAYMENT.**

The tax levied hereunder on all tobacco products shall be due and payable in monthly installments on or before the 20th day of the month next succeeding the month in which the tax accrued. On or before the 20th day of each month, every wholesaler, jobber, dealer or distributor who sells, stores or delivers any tobacco products for sale within the Town of Brookwood or the police jurisdiction thereof shall:

1. File with the Town Clerk or its assigned agent a true and correct monthly statement in writing (on a form approved by the Town Clerk) or all tobacco products sold or delivered during the preceding month, for which he is or shall be liable for the payment of the license tax;
2. In each and every instance, upon the filing of said statement, furnish to the Town

Clerk or its assigned agent such additional information as the Clerk or agent may require as to the sale or delivery of any tobacco products covered by such statement.

3. At the time of making such statement, pay to the Town Clerk or its assigned agent the amount of the license tax for the preceding month covered by such statement.

#### **SECTION 6. PROVISIONS FOR ADMINISTRATION AND ENFORCEMENT.**

The provisions of the Taxpayers Bill of Rights and Uniform Revenue Procedures Act shall be applicable to the levy, assessment and collection of any tobacco tax provided for herein; and said provisions shall be in full force and effect as if set forth herein in their entirety, it being the intent of the Town Council of the Town of Brookwood to provide for a uniform system of collection and administration of all taxes levied by the Town of Brookwood.

#### **SECTION 7. UNLAWFUL ACTS**

It shall be unlawful for any person who is required to file a statement with the Town Clerk of Brookwood or its agent as set forth hereunder to fail or omit to file such statements or to fail to pay the amount of tax, and each day after which said statements or payments are due shall be separate offense. The person violating any of the provisions of this ordinance shall, upon conviction, be fined not less than fifty dollars (\$50.00) or more than five hundred dollars (\$500.00) per offense.

#### **SECTION 8. PROVISIONS FOR INTERSTATE COMMERCE.**

This ordinance shall not be applied so as to impose any unlawful tax or unlawful burden on interstate commerce or any business of the United States Government or any branch or agency thereof, nor apply to the tobacco products mentioned herein stored by a wholesaler, jobber, dealer or distributor for the purpose of resale or reshipment outside the Town of Brookwood and its police jurisdiction.

#### **SECTION 9. SEVERABILITY.**

The provisions of this ordinance are severable. If any provision, section, paragraph, sentence or part thereof, or the application thereof to any person or thing shall be held unconstitutional or invalid, such hold shall not affect or impair the remainder of this ordinance or the remaining persons or things to which it applies, it being the intent to enact each provision, section, sentence, paragraph, and part thereof, and the application thereof, separately and severally from each other.

#### **SECTION 10. EFFECTIVE DATE.**

The effective date of this ordinance shall be June 1, 1999.

APPROVED THIS 13 DAY OF April, 1999.

Alton C. Hysche  
Mayor

ATTEST:

Linda Barger

Town Clerk

NOTARY PUBLIC STATE OF ALABAMA AT LARGE  
MY COMMISSION EXPIRES: June 26, 2002  
BONDED THRU NOTARY PUBLIC UNDERWRITERS

I hereby certify that the above and foregoing Ordinance was posted on the 20 day of April, 1999 at the following locations:

1. Brookwood Town Hall
2. Henry's
3. Hudson's Hardware
4. Jerry (C) Store
5. Brookwood Shell
6. Village Restaurant

Linda Barger

Linda Barger  
Town Clerk

# *Facsimile*

*W. L. Petrey*  
To: *Risa Carr*  
@Fax: *334-335-4152*  
From: L. NDA BARGER  
Date: *5-13-99*  
Re:  
Pages: *5*

## Fax Cover Letter

The Town of Brookwood  
15689 Hwy 216  
Brookwood, AL 35444  
205-556-1300  
Fax 205-556-2674

TO: *Lisa*

FROM: Linda Barger

FAX NUMBER *256-247-1277*

SUBJECT: *Tobacco Tax*

TOTAL NUMBER PAGES *5*

DATE: