

ORDINANCE NO. 2022-0020

Levy Motor Fuel Taxes

BE IT ORDAINED by the Town Council of the Town of Cherokee Ridge, Alabama, as follows:

SECTION 1. DEFINITIONS.

As used in this article, the following terms shall have the respective meanings ascribed to them:

Distributor, seller: Any person who engages in the selling or delivering of gasoline or motor fuel, or both, within the corporate limits of the Town and within the police jurisdiction thereof.

Gasoline: Shall include gasoline, naphtha, and all other liquid motor fuels or substitutes commonly used in internal combustible engines such as diesel fuel, tractor fuel, gas oil, distillate, or liquefied gas, when sold and delivered for use in the operation of any motor vehicle upon public highways in the city, but shall exclude kerosene oil.

SECTION 2. LICENSE TAX IMPOSED.

Every distributor or seller shall pay a privilege license tax to the Town, and a license tax is hereby fixed and levied, which license tax shall be an amount equal to one cent on each and every gallon of gasoline as above defined sold or delivered within the corporate limits of said Town.

SECTION 3. EXEMPTION WHERE TAX HAS BEEN PAID BY OTHERS.

Any person engaged as a seller or distributor in selling or distributing gasoline purchased in whole from other sellers or distributors who have paid the license tax herein provided shall be required to pay no license tax based on the sale or delivery of such gasoline so purchased, but in order to obtain the exemption provided in this section such seller or distributor must, on or before the fifteenth day of each month, file with the Town Clerk a sworn statement in writing showing each and every purchase by such person of gasoline during the preceding month, as well as the name of the person from whom, and the date on which the purchase and the amount so purchased by such persons on forms to be furnished by the Town.

SECTION 4. WRITTEN STATEMENT OF GASOLINE SOLD.

Each distributor or seller, except such as are exempt from license tax under the provisions of Section 3 hereof, shall on or before the fifteenth day of each successive

month, file with the Town Clerk a sworn, written statement which shall be full, true and accurate statement of (a) the quantity of all gasoline and of all motor fuel sold and/or delivered by such distributor or seller within the corporate limits ~~and within the police jurisdiction~~, and (b) shall also contain a detailed and specific statement of the quantity of all gasoline sold or delivered to any other distributor or seller engaged in either of such businesses within the corporate limits ~~and within the police jurisdiction~~.

SECTION 5. PERMIT AND LICENSE TAX WHERE NO PLACE OF BUSINESS IN THE TOWN.

All persons engaged in the business of selling and distributing gasoline, but who have no place of business in the corporate limits or ~~police jurisdiction~~, but who solicit orders for gasoline in the corporate limits or within the police jurisdiction to fill orders previously taken or not from other persons within the state, shall be liable for and shall pay the same license as that fixed and specified in the license ordinance and shall be subject to the same penalties for the violations of this article.

SECTION 6. FAILURE TO FILE OR MAKING FALSE STATEMENTS A CONTINUING OFFENSE.

It shall be unlawful for any seller or distributor to fail or refuse to make or file any statement herein required to be filed with the Town Clerk, within the time specified, or makes any false statement, shall be guilty of misdemeanor, and upon conviction thereof shall be punished as provided by law. Such an offense shall be a continuing offense against the Town, and each day during which said business or occupation is engaged in such default shall be constitute a separate offense.

SECTION 7. PERIOD OF LICENSE.

The license herein required and issued hereunder shall be for each license or calendar year only in which they are issued and no license shall be issued for any year to extend into the next succeeding year.

SECTION 8. PAYMENT DATE; DELINQUENCY

The license tax herein fixed shall be due by each person against whom the same is herein levied on the first day of each calendar month; the license tax herein fixed shall be paid by each person against whom the same is herein levied and fixed on or before the fifteenth day of each calendar month, being the time fixed for the filing of the statement, based on the sales and the deliveries made during the preceding month next before; any person failing to pay the same within the said time shall be guilty of a continuing offense and shall constitute a separate offense each day thereafter until paid, and shall be punished as provided by law; and in addition to such punishment shall be liable for and shall pay to the Town Clerk a penalty of 20 percent thereon, payable and collectible as other license penalties.

SECTION 9. DUTY TO FURNISH INFORMATION.

Upon demand of the Town Clerk, or their authorized representative, all such information as may be required for determination of the correct amount of license tax, to which any person is subject, shall be furnished to the Town, and to that end, it shall be the duty of such person, upon such demand to submit to the Town Clerk, or their authorized representative, for inspection and examination all books of accounts, invoices, papers, reports, and memorandum containing entries showing the amounts of purchases, sales, receipts, inventory, and other information from which the correct amount of license tax to which he is subject may be determined, including exhibition of bank deposit books and bank statements, and it shall be unlawful for any person to refuse to submit such reports for such examinations and inspections upon such demand.

SECTION 9. PUMPS MUST BE METERED.

It shall be the duty of every person selling or distributing gasoline within the corporate limits of the Town, and within the police jurisdiction thereof, to have a meter in good working order on each and every pump from which gasoline is dispensed, and to keep an accurate record of the readings of said meter.

SECTION 10. PENALTIES FOR VIOLATION.

Whoever shall violate any provision of this Ordinance shall, for each offense, and for each and every day that such offense continues, be subject to a fine of not less than ten dollars (\$10.00), nor more than one thousand dollars (\$1,000.00), and to such penalties as are provided by law.

SECTION 11. THE TOWN'S BUSINESS LICENSE ORDINANCE NO AFFECTED HEREBY.

This Ordinance shall not be construed to repeal any of the provisions of the Town's General License Schedule Ordinance now in force, or that may hereafter be adopted; and the amount of license taxes herein provided for shall be additional to and cumulative of all amounts required to be paid under the said Town's Business License Schedule Ordinance.

SECTION 12. INTERSTATE COMMERCE EXEMPT.

The provisions of this article shall not apply to sales or deliveries which constitute interstate commerce.

SECTION 13. TOWN EXEMPT FROM TAX.

The Town is hereby exempted from the payment of taxes on gasoline and related products that it may purchase from any person when such tax has been imposed by the Town on such person.

SECTION 14. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY

Should any section or provision of this Ordinance be held invalid, such holding shall not affect the validity of any other section or provision hereof which is not of itself invalid.

SECTION 15. EFFECTIVE DATE.

This Ordinance shall become effective on the first day of September, 2022, and shall remain in full force and effect, and shall apply to each month of each calendar year thereafter, from year to year.

ADOPTED AND APPROVED this 13th day of June, 2022.

Natalie Burke, Mayor

AUTHENTICATED:

Gail Busbey, Town Clerk