

La Jara

AMENDMENT OF ORDINANCE NO. 101, entitled "AN ORDINANCE CONCERNING A TAX UPON THE SALE OF CIGARETTES"

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LA JARA, COLORADO:

Repealed

1. That Section 3 of Ordinance No. 101 be and is hereby amended to read as follows:

A tax shall be charged upon the sale of cigarettes within the corporate limits of the Town of La Jara. This tax shall be paid by the purchase of stamps from the Town Clerk by licensed dealers as hereinafter provided, and the affixing of the stamps to each package of cigarettes to be sold. Such tax shall be in the amount of Three Cents (\$.03) for each package of Twenty (20) cigarettes, and an additional amount of Three Cents (\$.03) for each Twenty (20) cigarettes or fraction thereof contained in said package.

2. That Section 4 of Ordinance No. 101 be and is hereby amended to read as follows:

The tax provided for by Section 3 of this Ordinance shall be in the first instance advanced and paid, and the stamps affixed, by a wholesale dealer who shall first acquire a license from the Town of La Jara to purchase and affix the stamps. The fee to be paid to the Town Clerk for said license shall be Five Dollars (\$5.00) per year or fraction thereof. Any retail ~~dealer~~ dealer who purchases cigarettes for resale other than from a wholesale dealer shall be required to obtain a license from the Town of La Jara to purchase and affix the stamps, and shall pay the above set out fee for said license.

Every wholesale dealer delivering cigarettes within the Town of La Jara shall affix stamps to said cigarettes in an amount based upon the cigarettes delivered to retail dealers before said delivery. Any retailer ~~dealer~~ purchasing cigarettes other than from a wholesale dealer shall affix the required stamps to all such cigarettes as soon as the cigarettes are received.

3. That Section 5 of Ordinance No. 101 be and is hereby amended to read as follows:

No retail dealer shall sell or offer for sale, or display for sale at retail, or have in his possession for sale, any cigarettes without there being affixed to the package thereof the stamp or stamps required to be affixed thereto under the provisions of this Ordinance. Any and all cigarettes in the possession of any retail dealer within the corporate limits of the Town of La Jara shall be deemed prima facie held for sale by said dealer.

4. That Section 6 of Ordinance No. 101 be and is hereby amended to read as follows:

The tax provided by Section 3 of this Ordinance shall be paid by the purchase from the Town Clerk of stamps prescribed by him. Such stamps shall evidence the payment of the tax hereby imposed when affixed to the cigarettes. It is the intention of this Ordinance to require payment of only one such tax upon the sale of cigarettes. After the required stamps are affixed, the ~~skz~~ cigarettes may be sold any number of times without further stamps being affixed thereto.

5. This amendment shall become effective five days after its publication as required by law.

PASSED, ADOPTED AND APPROVED THIS 25th day of December, 1950.

R. W. Brainerd
Mayor

Attest:

Bonnie J. Sullivan
Town Clerk