

ORDINANCE NO. 101

AN ORDINANCE CONCERNING A TAX UPON THE SALE OF
CIGARETTES

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

Section 1. This ordinance shall become effective the 10th
day of December, 1950, and it shall be unlawful for any
person, association or corporation to sell any cigarettes
within the corporate limits of the Town of La Jara after that
date without complying fully with the terms of this ordinance.

Section 2. As herein used, the following terms shall have
the meanings set forth:

(a) "Cigarettes". Any roll for smoking made wholly or in
part of tobacco irrespective of size or shape, and whether or
not such tobacco is flavored, adulterated, or mixed with any
other ingredient, the wrapper or cover of which is made of paper
or any other substance or material except tobacco.

(b) "Package". The individual package, box, or other container
in which cigarettes are normally sold at retail or intended to
be so sold.

(c) "Wholesale Dealer". Any person, association or corp-
oration who sells cigarettes to retail dealers or other persons
for retail sale only.

(d) "Retail Dealer". Any person, association or corporation
other than a wholesalé dealer engaged in the occupation of sell-
ing cigarettes.

Section 3. A sales tax shall be charged upon the sale of
cigarettes within the corporate limits of the Town of La Jara
in the following amounts: For each package of Twenty (20) cigar-
ettes sold an amount of Three cents (\$.03), and upon each add-
itional Twenty (20) cigarettes or fraction thereof contained in
said package, the amount of Three cents (\$.03).

Section 4. The tax provided for by Section 3 of this ord-
inance shall be, in the first instance, advanced and paid, and

the stamps hereinafter provided for shall be affixed, after the cigarettes have come to rest in the Town of La Jara, as follows:

(a) The tax shall be in the first instance, advanced and paid by a wholesaler^y dealer based upon the amount of cigarettes which are delivered by him to a retail dealer for resale, and the stamps therefor shall be affixed by the wholesale dealer before the cigarettes are delivered to the retail dealer, under the regulations prescribed by the Town Clerk, or,

(b) The tax shall be in the first instance, advanced and paid by a retail dealer based upon the amount of cigarettes received from a wholesale dealer or other person, association or corporation, and stamps therefor shall be affixed by the retail dealer as soon as the cigarettes are received by him, under the regulations prescribed by the Town Clerk.

Section 5. The tax provided by Section 3 shall be paid by the purchase from the Town Clerk of stamps prescribed by him. Such stamps shall evidence the payment of the sales tax hereby imposed when affixed to the cigarettes. In case any retail dealer sells cigarettes in cartons containing more than one package of cigarettes, the required stamps may be affixed to the outside of the carton. If a carton is broken before sale, each package contained therein must have stamps affixed thereto.

Section 6. It is the intention of this ordinance to require payment of onely one tax upon the sale of any particular cigarettes. After the required stamps are affixed, the cigarettes may be sold any number of times without further stamps being affixed.

Section 7. All dealers purchas^{ing} stamps from the Town Clerk shall be allowed a discount of Eight per cent (8%) from the face value of the stamps to compensate such dealers for labor and expense in affixing the stamps to the cigarettes.

Section 8. No retail dealer shall sell or offer for sale any cigarettes without stamps affixed; nor shall any dealer use any stamp which has previously been affixed to cigarettes, or use any false, altered, forged, or counterfeit stamps.

Section 9. The Town Clerk is hereby authorized to form and promulgate regulations to make effective these provisions, including the following:

- (a) The form of stamps and method of issuance thereof,
- (b) The manner in which said stamps shall be affixed,
- (c) Records of sales and reports to be made by dealers,
- (d) Any and all regulations consistent with provisions of this ordinance necessary and effective for accomplishing its purposes.

Section 10. The Town Marshal and other persons designated by the Board of Trustees shall have the right at any and all times to enter upon the premises of anyone selling cigarettes within the Town limits and to inspect the records and premises to determine if the provisions of this ordinance are being complied with.

Section 11. It is the intention of this ordinance that the tax provided herein is to be and shall be ultimately collected from the consumer;

(a) Every wholesale dealer shall make a separate, distinct charge to the retail dealer of the face value of the stamps affixed, and shall carry such amounts separately upon all bills or statements submitted therefor;

(b) Every retail dealer shall make a separate distinct charge of the face value of the stamps affixed without discount, or allowance upon every and all sales of cigarettes made by him. No retail or wholesale dealer shall assume or absorb the tax herein provided, nor represent in any manner that the tax will be assumed or absorbed by him.

Section 12. Any person acting as principal, officer, agent, or employee who fails to comply with, or shall violate the provisions of this ordinance or the regulations lawfully issued hereunder by the Town Clerk shall be guilty of a misdemeanor, and shall, upon conviction, be fined in a sum of not more than \$200⁰⁰, or by imprisonment for a period not exceeding SIXTY days, or both such fine and imprisonment. Each and

every sale in violation of the provisions of this ordinance shall be considered a separate offense hereunder.

PASSED, ADOPTED AND APPROVED the 21st day of November, 1950.

R W Pruden
Mayor

Attest:

Bonnie D. Sullivan
Town Clerk