

ORDINANCE NO. 248

AN ORDINANCE OF THE TOWN OF WEST MIAMI,
RELATING TO TAX ON CIGARETTES; FIXING
RATES, PROVIDING FOR COLLECTION AND USE
OF PROCEEDS; AND OTHERWISE PERTAINING TO
THE LEVY OF SUCH TAX.

BE IT ENACTED BY THE MAYOR AND THE TOWN COUNCIL OF THE TOWN
OF WEST MIAMI, FLORIDA:

Section 1. 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, three and one-half (3-1/2) inches long or less, four (4) mills on each cigarette;

(b) Upon all cigarettes, as herein defined, between three and one-half (3-1/2) and six (6) inches long, eight (8) mills on each cigarette; and

(c) Upon all cigarettes, as herein defined, six (6) inches long or longer, sixteen (16) mills on each cigarette.

2. The description of cigarettes contained in subsection one 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 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 four-cent (4¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require an eight-cent (8¢) tax.

4. Where cigarettes, as described in subsection 1. (b) above, are packaged in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:

(a) Packages containing ten (10) cigarettes or less require an eight-cent (8¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a sixteen-cent (16¢) 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 sixteen-cent (16¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a thirty-two-cent (32¢) 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 into 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. This ordinance supersedes Ordinance No. 51 of the Town of West Miami.

Section 5. All ordinances in conflict herewith are repealed.

Section 6. In the interest of the general welfare of the Town of West Miami the second reading of this ordinance is hereby waived.

Section 7. This ordinance shall take effect July 1, 1963.

PASSED AND ADOPTED this 19th day of June, 1963.



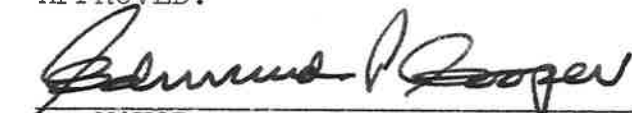
PRESIDENT, TOWN COUNCIL

ATTEST:



TOWN CLERK

APPROVED:



MAYOR