

AN ORDINANCE OF THE CITY OF WEST MIAMI,  
FLORIDA, RELATING TO TAX ON CIGARETTES  
AND AMENDING SECTION 22-1(1) OF THE  
WEST MIAMI CODE PERTAINING THERETO

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

Section 1. Section 22-1(1) of the West Miami Code as amended  
by Ordinance No. 293 be and is hereby amended to read as follows:

"Sec. 22-1. Cigarette tax-Levy.

An excise or privilege tax, in addition to all other taxes of every kind imposed by law, is imposed upon the sale, receipt, purchase, possession, consumption, handling, distribution and use of cigarettes sold or to be sold at retail within the territorial limits of the city in the following amounts, except as otherwise provided by general law, for cigarettes of standard dimensions:

- (1) (a) Upon all cigarettes, as herein defined, four inches long or less, five and one-half mills on each cigarette.
- (b) Upon all cigarettes, as herein defined, more than four inches long and not more than six inches long, eleven mills on each cigarette.
- (c) Upon all cigarettes, as herein defined, more than six inches long, twenty two mills on each cigarette.
- (2) The description of cigarettes contained in paragraphs (a), (b) and (c) of subsection (1) 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 five and one-half cent (5-1/2¢) tax; and
  - (b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require an eleven cent (11¢) tax.
- (4) Where cigarettes, as described in subsection (1) (b) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:

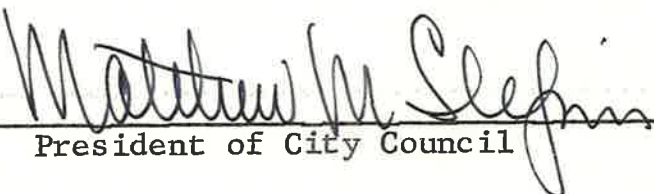
- (a) Packages containing ten (10) cigarettes or less require an eleven cent (11¢) tax; and
  - (b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a twenty two cent (22¢) tax.
- (5) Where cigarettes, as described in subsection (1) (c) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:
- (a) Packages containing ten (10) cigarettes or less require a twenty two cent (22¢) tax; and
  - (b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a forty four cent (44¢) tax."

Section 2. It is the intent of the Council and it is so enacted that this ordinance shall be incorporated into the City Code and to this effect the sections hereof may be renumbered and relettered.

Section 3. This Ordinance shall take effect April, 1968.

Section 4. In the interest of the general welfare of the City of West Miami, the second reading of this Ordinance is hereby waived.

PASSED AND ADOPTED this 20th day of March, 1968.

  
\_\_\_\_\_  
President of City Council

Attest:

  
\_\_\_\_\_  
City Clerk

APPROVED:

  
\_\_\_\_\_  
Mayor