

ORDINANCE NO. 420

AN ORDINANCE REGULATING THE SALE OF GASOLINE AND IMPOSING A LICENSE TAX ON THE SALE, STORAGE, OR DELIVERY OF GASOLINE WITHIN THE CORPORATE LIMITS OF THE CITY OF HAMILTON, ALABAMA, AND ITS POLICE JURISDICTION: TO PROVIDE FOR THE ENFORCEMENT OF SAID ORDINANCE: TO PROVIDE PENALTIES FOR ITS VIOLATION.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HAMILTON, ALABAMA, as follows:

- Section 1. As used in this ordinance, the term "gasoline" shall include gasoline or any substitute therefor, and naphtha and other motor fuels commonly used in internal combustion engines, but it shall exclude kerosene. The word "person" shall include every person, individual, partnership, company, agency, firm, association, or corporation. "Retail dealer" where used in this ordinance shall mean any person engaged in the business of selling gasoline to consumers or users thereof. "Wholesale dealer and jobber" includes every person who sells or delivers within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton, at wholesale only any gasoline to licensed retail dealers for the purpose of re-sale only.
- Section 2. In addition to all other licenses and taxes of whatsoever kind imposed upon the businesses covered by this ordinance, a monthly license tax is hereby imposed, levied and assessed within the corporate limits of the City of Hamilton against every person engaged in the business as a wholesale dealer of selling, storing, or delivering gasoline in the City of Hamilton, and said license tax is hereby fixed in a sum equal to one cent (1¢) per gallon for each and every gallon of gasoline so sold, stored, or delivered by such wholesale dealer in the City of Hamilton during the preceding month by such person to a retail dealer or retail dealers of gasoline.
- Section 3. In addition to all other licenses and taxes of whatsoever kind imposed upon the businesses covered by this ordinance, a monthly license tax is hereby imposed, levied and assessed within the police jurisdiction of the City of Hamilton but outside the corporate limits of the City of Hamilton against every person engaged in the business as a wholesale dealer of selling, storing, or delivering gasoline in the City of Hamilton, and said license tax is hereby fixed in a sum equal to one-half cent ($\frac{1}{2}$ ¢) per gallon for each and every gallon of gasoline so sold, stored, or delivered by such wholesale dealer within the police jurisdiction but outside the corporate limits of the City of Hamilton during the preceding month by such person to a retail dealer or retail dealers of gasoline.
- Section 4. On or before the 10th day of each and every month, every person engaged as a wholesale dealer or jobber in selling, storing, or delivering gasoline to a retail dealer or retail dealers within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton, shall be and they hereby are required to file in the office of the Clerk of the City of Hamilton a sworn statement showing the number of gallons of gasoline delivered to each such retail dealer within the corporate limits of said town and within the police jurisdiction but outside the corporate limits of the City of Hamilton by such person or persons during the preceding calendar month and every such wholesale dealer shall, on or before said 10th day of each month, pay to the City of Hamilton the monthly license tax hereby imposed, levied, and assessed. The said license tax shall be and become delinquent if not paid on or before the 10th day of the month. In the event any wholesale dealer required to file said sworn statement and pay said license tax shall fail to file said sworn statement or shall fail to pay said license tax on or before the 10th day of the month, the license tax of such person is hereby increased by 15% of the amount which would otherwise be due. This addition to the amount of said license tax shall not operate as an extension of time within which the license tax must be paid, nor shall it affect or lessen the criminal liability provided for elsewhere herein.
- Section 5. The purpose of the four preceding sections is to impose a license tax upon those persons who as wholesale dealers engage in the business of selling, storing, or delivering gasoline to retail dealers within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton, and it is not intended thereby to impose any tax upon person engaged in the business exclusively as retail dealers of gasoline.

ORDINANCE NO. 420, CONT'D.

- Section 6. On or before the 10th day of each and every month, every person engaged as a retail dealer in the business of selling gasoline to consumers within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton shall be and they hereby are required to file in the office of the Clerk of the City of Hamilton a sworn statement showing the number of gallons of gasoline sold within the Corporate limits and within the police jurisdiction but outside the corporate limits of the City of Hamilton by such retail dealer or retail dealers to consumers or users of gasoline during the preceding month.
- Section 7. Any person who shall, after the 10th day of any calendar month, engage during that month in the business as a wholesale dealer in selling, storing, or delivering gasoline to a retail dealer or dealers within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton without having paid the monthly license tax fixed and prescribed by this ordinance, or who shall fail or refuse to furnish the sworn statement required hereby, or who shall give any false statement in relation to the amount of gasoline sold, stored, or delivered to any retail dealer within the corporate limits of said town and within the police jurisdiction but outside the corporate limits of the City of Hamilton by such person during the preceding month; and any person who shall, after the 10th day of any calendar month, engage during that month in the business as a retail dealer selling gasoline to consumers or users thereof, who fails or refuses to furnish the sworn statement required hereby, or who shall give any false statement in relation to the amount of gasoline sold within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton by such person to consumers or users of gasoline during the preceding month, shall be guilty of an offense against the City of Hamilton, and shall be punished as hereinafter provided.
- Section 8. Every person engaged in the business as a retail dealer of gasoline within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton shall have said gasoline measured through meters, and every gasoline pump or other container, by whatever name called, through which gasoline is delivered, shall be equipped with a meter.
- Section 9. The meters herein specified shall be of a standard type to meet the specifications laid down by the officials of the City of Hamilton, and the same shall be subject to inspections at all times by the said officials, or person designated by such officials, and said meters shall be read at prescribed intervals by the officials of said city or persons designated by said officials of the City of Hamilton. Said meters may be furnished by the City of Hamilton, and when so furnished by it shall remain the property of said City.
- Section 10. Said meters shall be properly attached to said pumps or containers so as to show the true reading and measurement of the gasoline discharged therefrom, and shall be so attached as to be conveniently read.
- Section 11. It shall be unlawful for any person engaged as a retail dealer of gasoline within the corporate limits of the City of Hamilton and within the police jurisdiction but outside the corporate limits of the City of Hamilton by use of a pump, tank or other container, to refuse or fail to install a meter on any pump, tank or container of such person, or to refuse to permit any authorized representative of the City of Hamilton to install a meter on any pump, tank or other container of such person, or to refuse to permit any authorized representative of said city to read at any time any gasoline meter installed on any gasoline pump, tank or other container, whether installed by the City of Hamilton, or not.
- Section 12. It shall be unlawful for any person to change, set back, alter or tamper with said meters, or any of them, or turn back the reading on the same, except under orders of officials of the City of Hamilton, or wilfully to hit, break, crack, or otherwise damage any meter provided for under the terms of this ordinance.
- Section 13. The Clerk of said City of Hamilton shall issue no license for the operation of any gasoline filling station or gasoline pump unless and until the pump and containers used and to be used in such station shall be equipped with meters as herein provided.
- Section 14. That each day any person fails or refuses to install said meter or meters on his said tanks, pumps or containers, or who fails and refuses to allow said meters to be installed on said tanks, pumps or containers, or who fails and refuses to allow any authorized representative of the City of Hamilton to read said meter or installed shall constitute a separate offense.

ORDINANCE NO. 420, CONT'D.

- Section 15. Any person violating the provisions of this ordinance, or any one of them, shall be subject to a fine of not less than twenty-five dollars nor more than one hundred dollars.
- Section 16. The provisions of this ordinance are intended to be severable, and should any court declare any portion of this ordinance invalid, other provisions of the same shall not be affected thereby.
- Section 17. The license tax levied by this ordinance shall remain in effect from day to day and year to year until expressly repealed.
- Section 18. This ordinance shall become effective on the first day of April, 1981.
- Adopted at a regular meeting held on the 23rd day of February, 1981.

Barbara Cartain
City Clerk

Murray C. Ballard
Mayor

Council:
