

ORDINANCE NO. 2

AN ORDINANCE OF THE VILLAGE OF GOLF, PALM BEACH COUNTY, FLORIDA, LEVYING AND IMPOSING AN EXCISE OR PRIVILEGE TAX UPON THE SALE, RECEIPT, PURCHASE, POSSESSION, CONSUMPTION, HANDLING, DISTRIBUTION AND USE OF CIGARETTES IN THE VILLAGE OF GOLF: PROVIDING FOR THE METHOD OF COLLECTION; PROVIDING FOR THE EXPENDITURE OF THE FUNDS DERIVED THEREFROM: PROVIDING FOR THE EFFECTIVE DATE THEREOF: AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

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BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF GOLF, PALM BEACH COUNTY, FLORIDA, as follows:

Section 1. That 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 Village of Golf for cigarettes of standard dimensions as defined by the General Law of the State of Florida, in the following amounts:

1. (a) Upon all cigarettes, three and one-half inches long or less, two and five-tenths (2 5/10) mills on each cigarette;
- (b) Upon all cigarettes between three and one-half and six inches long, five (5) mills on each cigarette; and
- (c) Upon all cigarettes, six inches long or longer, ten (10) mills on each cigarette.

2. The description of cigarettes contained in sub-section 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, 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 (1) cent on each such cigarette.

3. Where cigarettes, as described in sub-section 1 (a) above, are packed in varying quantities of twenty cigarettes or less, the following rates shall govern:

- (a) Packages containing ten cigarettes or less require a two and five tenths (2 5/10) cent tax; and
- (b) Packages containing more than ten but not more than twenty cigarettes require a five (5) cent tax.

4. Where cigarettes, as described in sub-section 1 (b) above, are packed in varying quantities of twenty cigarettes or less, the following rates shall govern:

- (a) Packages containing ten cigarettes or less require a five (5) cent tax; and
- (b) Packages containing more than ten but not more than twenty cigarettes require a ten (10) cent tax.

5. Where cigarettes, as described in sub-section 1 (c) above, are packed in varying quantities of twenty cigarettes or less, the following rates shall govern:

- (a) Packages containing ten cigarettes or less require a ten (10) cent tax; and
- (b) Packages containing more than ten but not more than twenty cigarettes require a twenty (20) cent tax.

Section 2. The tax levied and imposed herein shall be collected by the Beverage Department of the State of Florida in the manner prescribed in Sections 210.02 and 210.03 of Florida Statutes, 1955.

Section 3. That all funds received by the Village of Golf by virtue of this ordinance shall be paid into a separate fund to be designated "CIGARETTE TAX FUND" and shall be appropriated and expended by the Village Council for the following purposes only:

For the future cost, purchase, building, designing, engineering, planning, repairing, reconditioning, altering, expanding, maintaining, servicing and otherwise operating any of the following:

Streets, bridges, storm sewers, curbs, drains, gutters, water supplies, sanitary facilities and services for the preservation, protection or improvement of the public health and safety, including hospitals, fire stations and fire fighting equipment, sanitary sewers, sewerage disposal systems, sewerage disposal plants and facilities, garbage and refuse collection and disposal services, facilities and equipment, incinerators and other facilities and services, including street cleaning, inspections and services for the protection of public health including the enforcement of ordinances designed to maintain safe health standards with respect to foods, mosquito, insect and rodent eradication and control, and the removal and abatement of nuisances which may be or constitute dangers to public health and the exercise of controls for public safety, facilities for the prevention of beach erosion, the enforcement of the laws of the State of Florida, and municipal ordinances with respect to public travel, health and safety, and such other state functions which are performed by municipal governments within their boundaries, and are otherwise performed by the state and county governments outside the limits of incorporated municipalities, or as otherwise provided by the terms and provisions of Section 210.03, Florida Statutes, 1955.

Section 4. This ordinance shall become effective on the 21ST day of FEBRUARY, 1958.

Section 5. All ordinances and parts of ordinances in conflict herewith be and the same are hereby repealed.

PASSED AND ADOPTED on first reading this 10TH day of February, 1958.

PASSED AND ADOPTED on second and final reading this 21ST day of FEBRUARY 1958.

VILLAGE COUNCIL OF VILLAGE OF GOLF,
FLORIDA

BY Barbara Blum
Mayor

Robert S. Johnson
Village Clerk