

ORDINANCE NO. 10

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.

\* \* \* \* \*

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

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 Village 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 sub-section one of this section is 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 once 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 (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 packaged 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 Village 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. All ordinances in conflict herewith are repealed.

Section 5. This ordinance shall take effect July 15<sup>th</sup> 1963  
1963.

PASSED AND ADOPTED by the Village Council on first reading  
this 8th day of July, 1963.

VILLAGE COUNCIL OF VILLAGE OF GOLF, FLORIDA

By Carleton Blunt  
Mayor

R. D. Johnson  
Village Clerk

The foregoing ordinance is approved by the undersigned  
five members of the Village Council:

Carleton Blunt  
Robert B. Morgan  
Robert Bruce Harris  
Robert E. Murrell