

ORDINANCE NO. 12

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. Tax imposed; Amount.

(1) 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 (or town if the municipality is so designated) in the following amounts, except as otherwise provided by general law, for cigarettes of standard dimensions:

(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. 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 April 1st  
1968.

PASSED AND ADOPTED by the Village Council on first reading this  
19th day of March, 1968.

VILLAGE COUNCIL OF VILLAGE OF GOLF, FLORIDA

by Carlton Blunt

Mayor

Am. B. Drake  
Village Clerk

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

Carlton Blunt

Robert H. Hargrave

R. James Washington

D. E. and Mrs. Campbell

Robert Bruce Harris