

STATE OF ALABAMA

ORDINANCE NO.: 12-04-00-1

COUNTY OF GENEVA

CITY OF HARTFORD

**AN ORDINANCE TO FIX AND PRESCRIBE LICENSE FOR THE SALE OR DELIVERY OF GASOLINE AND/OR MOTOR FUEL AND PROVIDE FOR THE ASCERTAINMENT, COLLECTION AND PAYMENT OF SUCH LICENSE, AND TO FIX PENALTIES FOR THE VIOLATION OF THE SAME.**

BE IT ORDAINED by the City Council of the City of Hartford, Alabama, as follows:

**Section 1.** As used in this ordinance the term "gasoline" shall include gasoline, naphtha, and all other liquid fuels commonly used in internal combustion engines: but shall not include those products known commercially as "kerosene oil", "fuel oil" or "crude oil" commonly used for heating, lighting or industrial purposes. The term "motor fuel" shall include "tractor fuel" "gas oil", "distillate" or "liquefied gas" when sold and delivered for use in the operation of any motor vehicle upon public highways in the State of Alabama. The term "motor fuel" shall not apply or relate to dyed off road diesel fuel which is purchased for use other than on the public highways of this State. The word "person" includes every person, individual, partnership, company, agency, firm, or corporation. The word "distributor" or "seller" shall include every person as the word above is defined, who shall engage in selling or delivering gasoline and/or motor fuel, as herein defined, within the corporate limits of the City of Hartford, Alabama, or the police jurisdiction, either or both.

**Section 2.** Every distributor or seller as above defined, shall pay a license tax to said City and a license tax is hereby fixed and created, which license tax shall be a sum and an amount equal to **two cents** on each and every gallon of gasoline and/or motor fuel, as above defined, sold or delivered within the corporate limits of said town.

**Section 3.** Every distributor or seller, as above defined, shall pay a license tax to said City and a license tax is hereby fixed and created, which license tax shall be a sum and an amount equal to **one cent** on each and every gallon of gasoline and/or motor fuel, as above defined, sold or delivered within the police jurisdiction limits of said town.

**Section 4.** Any person engaged as such seller or distributor in selling or distributing gasoline and/or motor fuel purchased in whole from other sellers or distributors who have paid the license thereon as herein fixed shall be required to pay no license based on the sale of or delivery of such gasoline and/or motor fuel as purchased; but in order to obtain the exemption in this section provided, such seller or distributor must on or before the **20th day of February, 2001** and on or before the **20th** day of each and every month thereafter, file with the City Clerk of said town a sworn

statement showing each and every purchase by such person during the calendar month preceding as well as the name of the person from whom and the date on which purchased.

**Section 5.** Each and every distributor and seller, except as are exempt from license tax under the provisions of Section 4 of this ordinance, shall on or before the **20th day of February , 2001** and on or before the **20th** day of each and every month thereafter, file with the City Clerk a sworn statement, which shall be a full, true, accurate and correct statement of the amount and quantity of all gasoline and/or motor fuel sold and delivered by such distributor or person within the corporate limits of said town, and/or the police jurisdiction thereof, and which shall also contain a detailed and specific statement of the amount and quantity of all gasoline and/or motor fuel sold and delivered to any distributor or seller engaged in either of said businesses within the corporate limits of said town and/or the police jurisdiction thereof.

**Section 6.** The provisions of this ordinance shall not apply to any sales or deliveries which constitute interstate commerce.

**Section 7.** It shall be unlawful for any distributor, having no place of business within said corporate limits, to make any sales or deliveries of gasoline and/or motor fuel therein without first obtaining a permit from said City Clerk so to do; and such seller or distributor shall be liable for and shall pay the same license as that fixed and specified in Sections 2 and 3 of this ordinance; and any such seller or distributor who shall violate the provisions of this Section shall be guilty of an offense against said City, and upon conviction shall be fined not less than **\$100.00 Dollars** and not more than **\$500.00 Dollars** for each offense.

**Section 8.** Any seller or distributor who shall fail or omit to make and file any statement herein provided and required or who shall make any false statement therein, shall be guilty of an offense for each and every day thereafter until such statement is filed with said Clerk, and upon conviction punished as provided in Section 7 of this ordinance.

**Section 9.** The license herein fixed must be paid by each person upon whom the same is herein levied and fixed, on or before the **20th** day of each calendar month, beginning at the time fixed for the filing of said statement based on the sales and deliveries made during the month next preceding; any person failing or omitting to pay the same within the said time shall be guilty of an offense for each and every day thereafter until paid, and upon conviction shall be punished as provided in Section 7 of this ordinance, and in addition to such punishment, such license tax shall be increased by the addition thereto of a penalty of **twenty-percent (20%)** thereon payable and collectible as are other license penalties.


**Section 10.** The license fees fixed by this ordinance shall be in addition to all other licenses and fees presently being collected and charged and not in lieu of such license and fees.

**Section 11.** In the event the twentieth (20<sup>th</sup>) day of any month shall fall on a weekend or holiday, the due date of any payment or filing shall in such cases be the next regular business day.

**Section 12.** Funds derived from this tax can only be used for the construction, improvement, maintenance and supervision of highways, bridges, and streets, including the retirement of bonds for the payment of which such revenues are pledged. This provision shall be defined and interpreted in accordance with the interpretations and Attorney General Opinions applicable to the seven cents gasoline excise tax levied by the State of Alabama.

**Section 13.** This ordinance shall take effect as provided by law after passage, approval and publication.


ADOPTED AND APPROVED this 4th day of December, 2000.

  
Gene Brannon, Mayor

ATTEST:

  
Opal Joiner, City Clerk

I, Opal Joiner, City Clerk of the City of Hartford, Alabama, do hereby certify that a copy of the foregoing ordinance has been published by posting in three public places in the City of Hartford, Alabama, this December 12, 2000.



The foregoing ordinance was published in the Hartford News-Herald, running two consecutive weeks, December 13th and December 20th, 2000.