

TOWN OF DAUPHIN ISLAND, ALABAMA

ORDINANCE NO. 26 A

AN ORDINANCE TO ESTABLISH A GASOLINE LICENSE TAX IN THE TOWN OF DAUPHIN ISLAND (INCLUDING THE POLICE JURISDICTION) AND TO REVOKE ANY AND ALL PRIOR ORDINANCES RELATING TO THE FIXING OF SAID GASOLINE TAX WITHIN THE TOWN OF DAUPHIN ISLAND, ALABAMA.

BE IT ORDAINED by the Town Council of the Town of Dauphin Island, Alabama, as follows:

THAT ANY AND ALL ORDINANCES or resolutions regarding the collection of gasoline license taxes heretofore passed within the Town of Dauphin Island are hereby repealed and the gasoline license tax to be charged hereafter by the Town of Dauphin Island, the method of collecting said tax and the punishment and penalties to be imposed if said taxes are not paid on a timely basis are as follows:

SECTION 1. DEFINITIONS – As used in this Ordinance, the term gasoline, butane, propane or any substitute therefor, and naptha and other fuels commonly used in internal combustion engines, but it shall exclude kerosene. The word ‘Person’ shall include every person, individual, partnership, company, corporation, agency, firm or association. The word “jobber” shall include any person, as herein defined, who sells or distributes gasoline to others than the ultimate consumers or users thereof.

SECTION 2. LICENSE OF 4¢ PER GALLON – A monthly license tax is hereby imposed, levied and assessed upon every person who shall engage within the corporate limits of the Town of Dauphin Island, in the business of selling gasoline to the consumers or users thereof, and said license tax is hereby fixed in a sum equal to four cents (4¢) per gallon for each and every gallon sold in the Town of Dauphin Island during the preceding month by such person to a consumer or consumers of gasoline.

SECTION 3. COLLECTION – The gasoline license tax is to be collected by jobbers. In the case of gasoline sold by jobbers to persons engaged in the sale or distribution of gasoline to ultimate consumers or users thereof, the gasoline license tax imposed by Section 2 shall be collected by said jobbers upon delivery of said gasoline to said persons, whether delivery be by tank car, tank truck or otherwise, and shall be paid over by said jobbers to the Town of Dauphin Island, at the time and in the manner provided by this Ordinance.

SECTION 4. STATEMENT OF GASOLINE SOLD – On or before the 20<sup>th</sup> day of each and every month, every jobber who may be engaged within the Town Limits of the Town of Dauphin Island in the business of selling or distributing gasoline for resale or distribution to ultimate consumers or users, shall be and they are hereby required to file in the office of the Town Clerk of the Town of Dauphin Island a sworn itemized statement showing the number of gallons of gasoline so sold or distributed within the said corporate limits by such person for

resale or distribution to ultimate consumers or users during the preceding month, pay to the Town of Dauphin Island the monthly license hereby imposed, levied and assessed. Independent retail sellers and distributors who have not purchased or obtained said gasoline from a jobber shall be subject to the same provisions as apply to that stated for a jobber.

**SECTION 5. COPY OF PETROLEUM DELIVERIES** – Every business involved in selling or distributing gasoline for resale or distribution to ultimate consumers or users, shall be and they are hereby required to file a copy of every petroleum delivery made by a wholesaler to said business in the office of the Town Clerk of the Town of Dauphin Island within seventy-two (72) hours following said delivery.

**SECTION 6. ENFORCEMENT – TOWN CLERK** - The Town Clerk of the Town of Dauphin Island shall be authorized to make up such a form and adopt the methodology for making such reports as are required hereby and shall work in a cooperative effort with the Police Department of the Town of Dauphin Island in the gathering of records and the taking of actions necessary and authorized by this Ordinance for the enforcement of all of the terms of this Ordinance.

**SECTION 7. ENFORCEMENT – POLICE DEPARTMENT** - The Police Department of the Town of Dauphin Island shall have the authority at any time to enter upon the premises of any business that deals in the selling or distribution of gasoline within the corporate limits of the Town of Dauphin Island for the purpose of inspecting such pump, tank or record as the Police Department of the Town of Dauphin Island may deem proper to carry out the enforcement of the provisions of this Ordinance.

**SECTION 8. DELINQUENCIES AND PENALTIES** – The license tax imposed by this Ordinance shall be and become delinquent if not paid on or before the 20<sup>th</sup> day of the month. In the event any person or business s required to file such sworn statement and pay said license tax shall fail to file such sworn statement or shall fail to pay said license tax on or before the 20<sup>th</sup> day of the month, the license tax of said person or business is hereby increased by fifteen percent (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 in which the license tax must be paid, nor shall it effect or lessen the criminal liability provided for elsewhere herein.

**SECTION 9. LICENSE TAX NOT TO APPLY TO JOBBERS EXCLUSIVELY** – The purpose of the preceding sections is to impose a license tax upon those who may engage in the business of selling gasoline to consumers, and it is not intended thereby to impose any tax upon persons engaged in business exclusively as jobber of gasoline, or to require the payment of any license based upon the sales of gasoline by one bona fide dealer therein for resale to others than ultimate consumers or users.

**SECTION 10. PENALTY FOR FAILURE TO REPORT OR FALSE REPORTS** – Any person or business who shall, after the 20<sup>th</sup> day of any calendar month, engage during that month in the business of selling gasoline as a jobber or to ultimate consumers or users without having paid the monthly license tax fixed and prescribed by this ordinance, or who shall fail or refuse to furnish sworn statement required hereby, or who shall fail to file a copy of a petroleum delivery

by a wholesaler in the seventy-two (72) hours following said delivery as required hereby, or who shall give any false statement in relation to the amount of gasoline sold within the corporate limits of the Town of Dauphin Island or the police jurisdiction thereof by such person or business to consumers or users of gasoline during the preceding months, shall be guilty of an offense against the Town of Dauphin Island and shall upon conviction be fined not less than \$50.00 nor more than \$500.00.

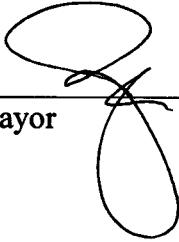
SECTION 11. PENALTY FOR OPERATION AFTER DELINQUENCY - Any person or business liable under this Ordinance, or any part thereof, for the payment of any license tax or privilege tax, who shall, after the said license or privilege tax becomes delinquent, engage in or carry on any business or occupation for which such license is required at any other or different place or places from the place or places specified in the license issued to such person or business by the Town Clerk of the Town of Dauphin Island, shall be guilty of an offense against the Town of Dauphin Island and shall on conviction be fined not less than \$50.00 nor more than \$500.00.

SECTION 12. APPLICATION TO INTERSTATE COMMERCE - None of the provisions of this Ordinance shall apply to any sales which constitute interstate commerce, and no person shall be required to pay any license based upon any sales which constitute or constituted interstate commerce.

SECTION 13. SEVERABILITY CLAUSE - Should any section, sentence, clause or provision of this Ordinance, for any reason be held to be invalid such holding shall not affect the validity of any other section, sentence, clause or provision of this Ordinance, which is not of itself invalid.

THIS ORDINANCE shall be effective as of January 1, 2003.

ADOPTED AND APPROVED this 5<sup>th</sup> day of November, 2002.

  
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Mayor

ATTEST:

Ginger Simpson  
Town Clerk

ORD 26A

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Repealed  
1-1-03

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SECTION 1. DEFINITIONS - As used in this Ordinance, the term gasoline shall include gasoline, butane, propane or any substitute therefor, and naphtha and other fuels commonly used in internal combustion engines, but it shall exclude kerosene. The word "Person" shall include every person, individual, partnership, company, corporation, agency, firm or association. The work "jobber" shall include any person, as herein defined, who sells or distributes gasoline to others than the ultimate consumers or users thereof.

SECTION 2. LICENSE OF 2¢ PER GALLON - A monthly license tax is hereby imposed, levied and assessed upon every person who shall engage within the corporate limits of the Town of Dauphin Island, in the business of selling gasoline to the consumers or users thereof, and said license tax is hereby fixed in a sum equal to two cents (2¢) per gallon for each and every gallon sold in the Town of Dauphin Island during the preceding month by such person to a consumer or consumers of gasoline.

SECTION 3. COLLECTION - The gasoline license tax is to be collected by jobbers. In the case of gasoline sold by jobbers to persons engaged in the sale or distribution of gasoline to ultimate consumers or users thereof, the gasoline license tax imposed by Section 2 shall be collected by said jobbers upon delivery of said gasoline to said persons, whether delivery be by tank car, tank truck or otherwise, and shall be paid over by said jobbers to the Town of Dauphin Island, at the time and in the manner provided by this Ordinance.

SECTION 4. STATEMENT OF GASOLINE SOLD - On or before the 20th day of each and every month, every jobber who may be engaged within the Town Limits of the Town of Dauphin Island in the business of selling or distributing gasoline for resale or distribution to ultimate consumers or users, shall be and they are hereby required to file in the office of the Town Clerk of the Town of Dauphin Island a sworn itemized statement showing the number of gallons of gasoline

so sold or distributed within the said corporate limits by such person for resale or distribution to ultimate consumers or users during the preceding month, pay to the Town of Dauphin Island the monthly license hereby imposed, levied and assessed. Independent retail sellers and distributors who have not purchased or obtained said gasolines from a jobber shall be subject to the same provisions as apply to that stated for a jobber.

SECTION 5. COPY OF PETROLEUM DELIVERIES - Every business involved in selling or distributing gasoline for resale or distribution to ultimate consumers or users, shall be and they are hereby required to file a copy of every petroleum delivery made by a wholesaler to said business in the office of the Town Clerk of the Town of Dauphin Island within seventy-two (72) hours following said delivery.

SECTION 6. ENFORCEMENT - TOWN CLERK - The Town Clerk of the Town of Dauphin Island shall be authorized to make up such a form and adopt the methodology for making such reports as are required herein and shall work in a cooperative effort with the Police Department of the Town of Dauphin Island in the gathering of records and the taking of actions necessary and authorized by this Ordinance for the enforcement of all of the terms of this Ordinance.

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SECTION 10. PENALTY FOR FAILURE TO REPORT OR FALSE REPORTS - Any person or business who shall, after the 20th day of any calendar month, engage during that month in the business of selling gasoline as a jobber or to ultimate consumers or users

without having paid the monthly license tax fixed and prescribed by this Ordinance, or who shall fail or refuse to furnish sworn statement required hereby, or who shall fail to file a copy of a petroleum delivery by a wholesaler in the seventy-two (72) hours following said delivery as required herein, or who shall give any false statement in relation to the amount of gasoline sold within the corporate limits of the Town of Dauphin Island or the police jurisdiction thereof by such person or business to consumers or users of gasoline during the preceding months, shall be guilty of an offense against the Town of Dauphin Island and shall upon conviction be fined not less than \$50.00 nor more than \$500.00.

SECTION 11. PENALTY FOR OPERATION AFTER DELINQUENCY - Any person or business liable under this Ordinance, or any part thereof, for the payment of any license tax or privilege tax, who shall, after the said license or privilege tax becomes delinquent, engage in or carry on any business or occupation for which such license is required at any other or different place or places from the place or places specified in the license issued to such person or business by the Town Clerk of the Town of Dauphin Island, shall be guilty of an offense against the Town of Dauphin Island and shall on conviction be fined not less than \$50.00 nor more than \$500.00.

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SECTION 13. SEVERABILITY CLAUSE - Should any section, sentence, clause or provision of this Ordinance, for any reason be held to be invalid such holding shall not affect the validity of any other section, sentence, clause or provision of this Ordinance, which is not of itself invalid.

THIS ORDINANCE shall be effective as of JUNE 4, 1990.

ADOPTED AND APPROVED this 6<sup>th</sup> day of JUNE, 1990.

  
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Mayor

ATTEST:

  
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Town Clerk

TOWN OF DAUPHIN ISLAND, ALABAMA

Certificate of Publication

This is to certify that Ordinance Number 26, Town of Dauphin Island, Alabama was published by posting on at least three (3) Bulletin Boards in the Town from 7 Jun 90 to 13 Jun 90.



W. E. Yerkes  
Town Clerk