

AMENDMENT TO ORDINANCE NO. 090799

**AN ORDINANCE LEVYING A PRIVILEGE OR LICENSE
TAX ON PERSONS, FIRMS, CORPORATIONS AND OTHERS
ENGAGED IN THE BUSINESS OF SELLING, STORING OR
DELIVERING CERTAIN TOBACCO PRODUCTS WITHIN THE
CORPORATE LIMITS OF THE TOWN OF VANCE, ALABAMA
AND TO PROVIDE FOR THE ENFORCEMENT OF SAID
ORDINANCE AND TO PROVIDE PENALTIES FOR THE
VIOLATION THEREOF.**

Section 3 of the Ordinance shall be amended to read as follows:

Section 3. LEVY AND AMOUNT WITHIN TOWN.

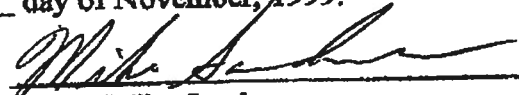
(a) In addition to all other taxes now imposed by law, every person who sells or delivers any tobacco products shall pay a license tax to the Town, and a license tax is hereby fixed and levied, which license tax shall be in the following amounts for the sale and delivery of the following named tobacco products in the Town:

- (1) Cigarettes: All cigarettes made of tobacco or any substitute therefor, five cents (\$0.05) per package.
- (2) Cigars: All cigars of all descriptions made of tobacco, or any substitute therefor, five cents (\$0.05) per item.
- (3) Smoking and smokeless tobacco: Upon all smokeless tobacco described as snuff or by any other description other than chewing tobacco and upon all smoking tobacco including granulated, plug out, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette upon each package: Weighing not more than one and one-eighth (1 1/8) ounces, tax one cent (\$0.01); weighing over one and one-eighth (1 1/8) ounces, not exceeding two (2) ounces, tax three cents (\$0.03); weighing over two (2) ounces, not exceeding three (3) ounces, tax five cents (\$0.05); weighing over three (3) ounces, not exceeding four (4) ounces, tax seven cents (\$0.07); weighing over four (4) ounces, tax seven cents

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(\$0.07) plus two cents (\$0.02) additional tax for each ounce or fractional part thereof over four (4) ounces.

- (4) Chewing tobacco: Upon all chewing tobacco prepared in such manner as to be suitable for chewing only and not suitable for smoking as described and taxed in paragraph (3) of this subsection; one cent (\$0.01) per ounce or fractional part thereof.

Adopted and approved this the 16th day of November, 1999.


Mayor Mike Sanders

Authenticated:


Town Clerk