

ORDINANCE NO.: 2000-424

AN ORDINANCE TO IMPOSE, LEVY AND ASSESS A LICENSE TAX ON THE BUSINESS OF ENGAGING IN THE SELLING, DISTRIBUTING OR WITHDRAWING FROM THE STORAGE OF DIESEL FUELS BY WHOLESALERS TO THE CITY OF BAYOU LA BATRE, ALABAMA AND ITS POLICE JURISDICTION THEREOF. THIS ORDINANCE IS INTENDED TO AMEND AND DELETE ORDINANCES 296, ORDINANCE 412 AND ORDINANCE 99-418.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAYOU LA BATRE, ALABAMA AS FOLLOWS:

SECTION ONE: As used in this ordinance, the term "diesel fuel" shall include diesel oil, tractor fuel, gas, oil, distillate, kerosene or any substitute or devices therefor when sold, distributed, stored, or withdrawn from storage in the City of Bayou La Batre, or its police jurisdiction thereof, for use in the operation of any motor vehicles, in any motorized equipment, and in any vessels, barges, ships, pleasure boats, commercial boats and other watercraft of any kind. The word "person" shall include every person, individual, partnership, corporation, company, agency, storer, distributor, firm or association who is engaged in the wholesale furnishing, selling for resale, selling for consumption or distributing or withdrawing from storage diesel fuel as herein defined for the purpose of selling to entities for resale, but shall not apply to any transaction by such person engaged in interstate commerce. Wholesaler shall mean a person who sells to other entities for the purpose of their resale to others but shall also include a person who sells to an entity for consumption thereby passing the retailer sale.

SECTION TWO: In addition to all other licenses of what so ever kind imposed upon the businesses covered by this Ordinance, there is hereby imposed, levied and assessed and every person, as herein defined, shall pay a license tax equal to one cent (\$.01) per gallon upon the wholesale, sale for resale, wholesale sale for consumption the selling, distributing or withdrawing from storage by persons in the City of Bayou La Batre of diesel fuel, as herein defined.

SECTION THREE: In addition to the foregoing, there is hereby imposed, levied and assessed and every person shall pay a license tax equal to one-half cent (\$.005) per gallon of diesel fuel upon the wholesale sale for consumption, sale for resale, selling, distributing or withdrawing from storage by persons outside the corporate limits of the City of Bayou La Batre, but within the police jurisdiction thereof.

SECTION FOUR: On or before the 20th day of each month after the month in which this ordinance has been passed, adopted and approved and on or before the 20th day of each month thereafter, every person so engaged in the selling, using, consuming, distributing or withdrawing from storage of diesel fuels shall file with the City Clerk of the City of Bayou La Batre, Alabama, a sworn statement correctly showing the amount of diesel fuels sold, distributed or withdrawn from storage by such person during the previous month who is liable for the payment of the license tax herein described, and at the time of filing of such sworn statement shall pay to the

City Clerk an amount of money equal to the license tax herein prescribed. Said sworn statement and funds due shall be payable on or before the 20th day of each month or may be postmarked on or before the 20th day of each month. In the event the 20th day falls on a weekend or a holiday, then the sworn statement and license tax due may be postmarked or tendered to the City Clerk on the first business day following the weekend or holiday and a late fee will not be assessed in said event.

SECTION FIVE: If any such person shall fail to file any such statement as herein required, they shall upon conviction be fined not less than two hundred dollars nor more than five hundred dollars for each offense, and failing to pay same may be sentenced to hard labor for the City of Bayou La Batre, Alabama, and confined to the city jail for a term not exceeding six months.

SECTION SIX: Upon failure of any such person to pay the license tax herein prescribed as the same becomes due, and in addition to other penalties herein provided for, there shall be added to such license tax a penalty of twenty (20) percent of the amount thereof, payable and collectible as are other license penalties.

SECTION SEVEN: It is intent that the license tax herein levied on any given gallon of diesel fuel be collected and paid at the wholesale level by the wholesaler.

SECTION EIGHT: The provisions of this Ordinance are severable. If any part of this Ordinance is declared invalid or unconstitutional, such declaration shall not affect the part which remains.

SECTION NINE: This ordinance repeals Ordinances 296, 299, 412, and 99-418. All other ordinances or parts of ordinances thereof which conflict with this ordinance shall be and are hereby repealed.

SECTION TEN: This ordinance shall become effective on the date it is adopted and approved.

ADOPTED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BAYOU LA BATRE, ALABAMA, this 25 day of January, 2000.



WARREN L. SEAMAN, Mayor

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ATTEST:


IMELDA B. McCLELLAN, Clerk
City of Bayou La Batre