

Council Member Jim McClain introduced the following Ordinance:

**ORDINANCE NO. 07-005**

**AN ORDINANCE TO REPEAL AND REPLACE THAT PORTION OF ORDINANCE NO. 02-007, ADOPTED APRIL 15, 2002 AND ANY AMENDMENTS TO SAID PORTION WITHIN THE CODE OF ORDINANCES FOR THE CITY OF ALABASTER, ALABAMA, SECTION 18-26 - LICENSE SCHEDULE, RELATING TO GASOLINE AND GASOLINE PRODUCTS TAX.**

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ALABASTER, ALABAMA AS FOLLOWS:

**GASOLINE AND GASOLINE PRODUCTS TAX**

**Section I. Definitions.**

The following terms and phrases, when used in this article shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning.

*City* - shall mean the City of Alabaster, Alabama.

*Distributor* - shall include any person who engages in the business of selling or delivering gasoline, as defined in this section, within the city in wholesale quantities, or who ships, hauls, transports or delivers gasoline in wholesale quantities from his storage plant, point or place of business within the city or any other place or point within or outside of the city.

*Gasoline* - shall include gasoline, wocopep, naptha, and all other liquid motor fuels or substitutes ordinarily used in internal combustion engines; provided, that nothing contained in this chapter shall be held to apply to those products ordinarily known as "kerosene oil", "fuel oil" or "crude oil" used for lighting and heating purposes or aviation fuel.

*Seller* - shall include every person who engages in the business of selling gasoline within the city at retail or in broken quantities.

**Section II. Delivery of gasoline into City; distribution.**

(a) Every person delivering gasoline from a point outside the city shall pay to the City the required yearly license tax, plus a monthly gasoline tax of (\$0.02) two-cents for each and every gallon of gasoline sold or delivered within the city. Where the distributor pays the yearly license tax and monthly gasoline tax on any gasoline sold to a seller, no other or additional tax shall be required of the seller for the sale or delivery thereof at retail or in broken quantities, the intention being that the tax shall not be paid but once.

(b) Every person delivering gasoline from a point outside the city to a point within the city shall cause each delivery to be carefully measured and shall maintain books and records showing the name of the person delivering such gasoline, the person to whom delivered, the amount of gasoline so delivered, and the date of delivery.

**Section III. Sale of gasoline.**

(a) Every distributor or seller of gasoline within the city shall pay to the City the required yearly license tax, plus a monthly gasoline tax of (\$0.02) two-cents for each and every gallon of gasoline sold within the city; provided that, where the distributor pays the yearly license tax and monthly gasoline tax on any gasoline sold to a seller, no other or additional tax shall be required of the seller for the sale or delivery thereof at retail or in broken quantities, the intention being that the tax shall not be paid but once.

(b) Every person delivering gasoline within the city shall cause each delivery to be carefully measured and shall maintain books and records showing the name of the person delivering such gasoline, the person to whom delivered, the amount of gasoline so delivered, and the date of delivery.

**Section IV. Paid once.**

The intention of the preceding two sections is that the tax therein provided for shall only be paid once. Such tax shall not be collected on gasoline or other motor fuel sold to a distributor, as defined by this article, for sale to a seller, as defined by this article.

**Section V. When due; payment.**

The (\$0.02) two-cents per gallon gasoline tax shall be due and payable monthly on or before the twentieth day of the month next succeeding the month in which the tax accrued. On or before the (20<sup>th</sup>) twentieth day of each month, every distributor or seller of gasoline shall file with the Revenue Director a true and correct monthly statement in writing of all gasoline sold, shipped, hauled, transported, or delivered during the preceding month, for which he is or shall be liable for the payment of the tax and shall, in each and every instance, upon filing of the statement, furnish to the Director such additional information, either oral or in writing, as the Director may require as to the sale, payment, hauling, transportation or delivery of any gasoline covered by such statement and shall, at the time of making such statement, pay to the Revenue Director the amount of the tax for the preceding month covered by such statement.

**Section VI. Failure to file statement or pay tax.**

If the monthly reports required by this article are not filed within the time herein provided and the (\$0.02) two-cents per gallon gasoline tax is not paid by the dates herein provided for, such person shall pay to the City the full amount of the tax plus a penalty of (10%) ten percent per month of the amount of the tax due.

**Section VII. Carriers to furnish tax officer with information.**

Every common carrier of freight in the city, either railroad, truck or any other common carrier, delivering gasoline or any other petroleum product by whatever name known to any person in the city, or any agent or employee of any common carrier who has charge of the books and records containing such information, shall, on demand, furnish to the officer of the City charged with the duty of collecting the gasoline tax and enforcing the gasoline laws and ordinances, all information available from the books and records of such common carrier as to all shipments of gasoline to any person in the city.

**Section VIII. Interstate commerce.**

The tax fixed and created by this article shall not apply to the sale, shipment, hauling, transportation or delivery of gasoline in interstate commerce.

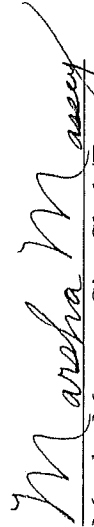
The provisions of this ordinance are severable. If any part hereof is declared invalid or unconstitutional by a court of competent jurisdiction, such declaration shall not affect the part which remains.


This ordinance shall become effective on October 1, 2007 and thereafter, unless further amended, and shall replace any conflicting provisions heretofore adopted and currently in effect, or otherwise.

ADOPTED AND APPROVED THIS 4 DAY OF SEPTEMBER 2007.

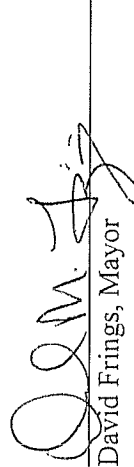
ATTEST:

CITY OF ALABASTER, ALABAMA

  
Marsha Massey, City Clerk/Treasurer

BY   
Rick Walters, Council President

APPROVED:

  
David Frings, Mayor