

AN ORDINANCE OF THE TOWN OF GREENWOOD,
FLORIDA, RELATING TO TAX ON CIGARETTES:
FIXING RATES, PROVIDING FOR COLLECTION
AND USE OF PROCEEDS: AND OTHERWISE PER-
TAINING TO THE LEVY OF SUCH TAX. AND
REPEALING ORDINANCES IN CONFLICT HERE-
WITH.

BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF
GREENWOOD, FLORIDA:

SECTION 1. An excise or privilege tax in addition to
all other taxes of every kind imposed by law is hereby levied
and imposed upon the sale, receipt, purchase, possession, con-
sumption, handling, distribution and use of cigarettes in the
territorial limits of the Town of Greenwood, Florida, for
cigarettes of standard dimensions as defined by the general
law of the State of Florida in the following amounts:

(1) An excise or privilege tax, in addition to
all other taxes of every kind imposed by law, is
imposed upon the sale, receipt, purchase, posses-
sion, consumption, handling, distribution and use
of cigarettes sold or to be sold at retail within
the territorial limits of the City (or town if the
municipality is so designated) in the following
amounts, except as otherwise provided by general
law, for cigarettes of standard dimensions:

(a) Upon all cigarettes, as herein defined, four
inches long or less, five and one-half mills on
each cigarette.

(b) Upon all cigarettes, as herein defined, more
than four inches long and not more than six inches
long, eleven mills on each cigarette.

(c) Upon all cigarettes, as herein defined, more
than six inches long, twenty two mills on each
cigarette.

(2) The description of cigarettes contained in
paragraphs (a), (b), and (c) of subsection (1)
are hereby declared to be standard as to dimen-
sions for taxing purposes as provided in this
ordinance and should any cigarette be received,
purchased, possessed, sold, offered for sale,
given away or used of a size other than of
standard dimensions, the same shall be taxed at
the rate of one cent on each such cigarette.

(3) Where cigarettes as described in subsection
(1) (a) above, are packed in varying quantities
of twenty (20) cigarettes or less, the following
rate shall govern:

(a) Packages containing ten (10) cigarettes or
less require a five and one-half cent (5 1/2¢)
tax; and

(b) Packages containing more than ten (10) but
not more than twenty (20) cigarettes require an
eleven cent (11¢) tax.

(4) Where cigarettes, as described in subsection
(1) (b) above, are packed in varying quantities of
twenty (20) cigarettes or less, the following rates
shall govern:

(a) Packages containing ten (10) cigarettes or less require an eleven cent (11¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a twenty two cent (22¢) tax.

(5) Where cigarettes, as described in subsection (1) (c) above, are packed in varying quantities of twenty (20) cigarettes or less, the following rates shall govern:

(a) Packages containing ten (10) cigarettes or less require a twenty two cent (22¢) tax; and

(b) Packages containing more than ten (10) but not more than twenty (20) cigarettes require a forty four cent (44¢) tax.

SECTION 2. The tax levied and imposed herein shall be collected by the Beverage Department of the State of Florida in the manner prescribed in Chapter 210, Florida Statutes.

SECTION 3. All funds received by the Town of Greenwood, Florida, by virtue of this ordinance shall be paid into a separate fund to be designated "CIGARETTE TAX FUND" and shall be used and expended only for the purposes specified in Section 210.03, Florida Statutes.

SECTION 4. This ordinance shall become effective on the 1st day of April, 1968, and shall be published by posting in three public places in the Town of Greenwood, Florida, one of which shall be at the Office of the Town Clerk.

SECTION 5. All ordinances in conflict with this ordinance shall be repealed as of March 31, 1968.

PRESENTED to the Town Commission of the Town of Greenwood, Florida and read in full this 26th day of March, A.D., 1968.

PASSED by the Town Commission of the Town of Greenwood, Florida, this 26th day of March, A.D., 1968.


MAYOR-COMMISSIONER

Attest: 
TOWN CLERK

Approved by me on this the
26th day of March,
1968.


MAYOR-COMMISSIONER