

STATE OF ALABAMA
MONTGOMERY COUNTY
TOWN OF PIKE ROAD

AN ORDINANCE AMENDING ORDINANCE NO. 2014-296 LEVYING A PRIVILEGE, LICENSE OR EXCISE TAX FOR THE SALE, DISTRIBUTION, USE OR DELIVERY OF GASOLINE, MOTOR FUEL, DIESEL FUEL OR ANY OTHER FUEL USED IN THE PROPULSION OF; PROVIDING FOR THE COLLECTION OF THE SAID TAX; AND PROVIDING FOR PENALTIES FOR THE VIOLATION OF THIS ORDINANCE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PIKE ROAD, ALABAMA, that Ordinance No. 2014-296 be hereby amended to read as follows:

Section 1. Definitions. For the purpose of this ordinance, the following terms have the respective meaning as ascribed by this section:

- (1) "Aviation Fuel" shall mean aviation gasoline or aviation jet fuel.
- (2) "Aviation Gasoline" shall mean motor fuel designed for use in the operation of aircraft other than jet aircraft, and sole or used for that purpose.
- (3) "Aviation Jet Fuel" shall mean motor fuel designed for use in the operation of jet or turbo-prop aircraft and sold or used for that purpose.
- (4) "Distributor" shall mean any person who engages in the selling of gasoline or motor fuel within the Town by wholesale domestic trade.
- (5) "Gasoline" shall mean gasoline, naphtha and other liquid motor fuels or any device or substitute therefore commonly used in internal combustion engines; provided that such term shall not be held to apply to those products known commercially as "kerosene oil", "fuel oil" or "crude oil" when used for lighting, heating or industrial purpose. Gasoline shall not include "Aviation Gasoline" which shall be specifically exempted from this tax.
- (6) "Motor Fuel" shall mean diesel or tractor fuel, gas, oil, distillate or liquefied gas or any substitutes or devices therefore when used in the operation of any motor vehicle upon the highways of this state.
- (7) "Person" shall mean persons, corporations, co-partnerships, companies, agencies, associations, incorporated or otherwise, singular or plural.
- (8) "Refiner" shall mean any person who manufactures, distills, blends, compounds or mixes any one or more products in the production of gasoline or motor fuel as herein described.
- (9) "Retail Dealer" shall mean any person herein defined as a distributor who is also engaged in the selling of gasoline or motor fuel within the Town in broken quantities.
- (10) "Storer" shall mean any person who ships or causes to be shipped or receives gasoline or motor fuel into the Town in any quantities and stores the same in any manner and withdraws or uses the same for any purpose.

(11) "User" shall mean any person who uses or consumes gasoline or motor fuel in this state in any manner or for any purpose; provided that the term "user" is not to include any refiner who has a refinery or refineries located within the state of Alabama when using gasoline or motor fuel in the manufacturing or refining process, or any person who holds a federal permit to blend motor fuels under the federal law and statutes and who pays the federal excise tax on such motor fuels directly to the federal government, which such person uses gasoline in this state in such blending process.

(12) "Town" shall mean the Town of Pike Road, Alabama, which includes the police jurisdiction of the Town of Pike Road.

Section 2. Levy of Tax in the Corporate Jurisdiction of the Town. An excise tax is hereby levied on persons selling, distributing, using, storing or withdrawing from storage for any purpose whatever, gasoline or motor fuel within the corporate limits of the Town at the rate of seven (7) cents per gallon and to require every distributor, retail dealer or storer of gasoline or motor fuel and diesel fuel as herein defined to pay such excise tax upon the selling, distributing or withdrawing from storage for any use, gasoline or motor fuel as herein defined; provided that the excise tax levied pursuant to the provisions of this ordinance shall not be levied upon the sale of gasoline or motor fuel in interstate commerce, and provided further that if the excise tax levied pursuant to this ordinance upon the sale of such gasoline or motor fuel shall have been paid by a distributor or by retail dealer or storer, such be sufficient, the intention being that the tax shall not be paid but once. The excise tax levied pursuant to the provisions of this ordinance shall apply to persons, firms, corporations, dealers or distributors storing gasoline or motor fuel and distributing the same or allowing the same to be withdrawn from storage, whether such withdrawal be for sale or other use, provided that sellers of gasoline or motor fuel and its substitutes paying the tax herein authorized may pay the same computed and paid on the basis of their sales as hereinafter required, and storers and distributors shall compute and pay such tax on the basis of their withdrawals or distributions. The tax herein authorized shall be in addition to any and all excise or other taxes imposed on gasoline or motor fuel or any device or substitute therefore, or on the business of selling, distributing, storing or withdrawing from storage for any purpose, gasoline or motor fuel as herein defined.

Section 3. Tax Levied in Police Jurisdiction. An excise tax is hereby levied on persons selling, distributing, using, storing or withdrawing from storage for any purpose whatever, gasoline or motor fuel within the police jurisdiction of the Town, but outside the corporate limits, at the rate of three and one-half (3.5) cents per gallon and to require every distributor, retail dealer or storer of gasoline or motor fuel and diesel fuel as herein defined to pay such excise tax upon the selling, distributing or withdrawing from storage for any use, gasoline or motor fuel as herein defined; provided that the excise tax levied pursuant to the provisions of this ordinance shall not be levied upon the sale of gasoline or motor fuel in interstate commerce, and provided further that if the excise tax levied pursuant to this ordinance upon the sale of such gasoline or motor fuel shall have been paid by a distributor or by retail dealer or storer, such be sufficient, the intention being that the tax shall not be paid but once. The excise tax levied pursuant to the provisions of this ordinance shall apply to persons, firms, corporations, dealers or distributors storing gasoline or motor fuel and distributing the same or allowing the same to be withdrawn from storage, whether such withdrawal be for sale or other use, provided that sellers of gasoline or motor fuel and its substitutes paying the tax herein authorized may pay the same computed and paid on the basis of their sales as hereinafter required, and storers and distributors shall compute and pay such tax on the basis of their withdrawals or distributions. The tax herein authorized shall be in addition to any and all excise or other taxes imposed on gasoline or motor fuel or any device or substitute therefore, or on the business of selling, distributing, storing or withdrawing from storage for any purpose, gasoline or motor fuel as herein defined.

Section 4. Exemption on Purchases from Other Distributors. Any seller or distributor selling or distributing gasoline or motor fuel purchased from other sellers or distributors who has paid the tax herein

imposed, shall not be required to pay any tax with respect to the sale or delivery of such gasoline or motor fuel so purchased. In order for any seller or distributor to obtain such exemption such person must, on or before the tenth day of the month, file with the town clerk or the Town's authorized representative a sworn, written statement showing every purchase by such person of gasoline or motor fuel during the calendar month next preceding, the name of the person from whom purchased, the amount, and the date of the purchase.

Section 5. Exemption on Purchases from Bulk Sales. Wholesale bulk sales of gasoline or motor fuel to be used for farming purposes outside the Town limits or police jurisdiction of the Town shall be exempt from the tax imposed by this ordinance. Bulk sales to the agencies of the federal, state, county or city government shall also be exempt from such tax.

Section 6. Permit and Tax for Seller or Distributors with No Place of Business Within the Town. It shall be unlawful for any distributor or seller having no place of business within either the corporate limits or police jurisdiction of the Town to make any sales or deliveries of gasoline or motor fuel within the Town without first obtaining a permit from the town clerk to do so, and said sellers or distributors shall be liable to pay the same license taxes specified in the Town's license tax Ordinance No. 2012-0266.

Section 7. Collection of Gasoline Tax.

(a) On or before the twentieth day of the month following the adoption of this ordinance every person upon whom the excise tax is levied shall file to the Town, or its designated collection agency, on forms prescribed, a full, true, accurate and complete statement of all gasoline, diesel fuel, kerosene and other motor fuels sold and delivered by such distributor or seller within the corporate limits or police jurisdiction of the Town, and which shall contain a detailed and specified statement of all gasoline, diesel fuel, kerosene and other motor fuels sold and delivered to any other distributor or seller engaged in either of said business within the corporate limits or police jurisdiction of the Town.

(b) Any person who fails to pay the tax herein levied within the time required by this ordinance shall pay, in addition to the tax, a penalty of ten percent (10%) of the amount of tax due, together with interest thereon at the rate of one-half of one percent per month, or fraction thereof, from the date which the tax herein levied became due and payable, such penalty and interest to be assessed and collected as part of the tax.

(c) Any person, seller or distributor who shall fail or omit to make or file any statement required by this section, or who shall make any false statement therein, shall be guilty of violation of this ordinance. Said violation shall be given a misdemeanor and upon conviction shall be subject to a fine of not less than fifty dollars (\$50.00) and not more than five hundred dollars (\$500.00) for each offense, or by imprisonment for up to one hundred eighty (180) days or both by fine and imprisonment.

Section 8. Meters Required, Specification, Reading or Meters, Installation, Tampering Prohibited.

(a) Every person selling gasoline, diesel fuel, kerosene or other motor fuel at retail within the Town shall have said gasoline, diesel fuel, kerosene or other motor fuel measured through meters, and every gasoline pump or other container through which gasoline, diesel fuel, kerosene, or other motor fuel is delivered shall be equipped with a meter.

(b) The meters required by this Section shall be of a standard type to meet the specification laid down by officials of the Town, and shall be subject to inspection at all times by said officials or person designated by them, and said meters shall be read at prescribed intervals by the officials or such persons designated by them.

(c) The meters shall be attached properly to the pumps or containers so as to show a true reading and measurement of the gasoline, diesel fuel, kerosene or other motor fuels discharged by said pumps or containers, and shall be so attached as to be conveniently read.

(d) It shall be unlawful for any person to tamper with the meters or turn back the reading of same, except by orders of the officials of the Town, and a correct record shall be made and kept of the said meters and any turning back of the meters on the same.

(e) It shall be unlawful for any person to refuse any authorized representative of the Town to read at any time, any meter on any pump or container within the Town, and in addition to such penalty provided in the ordinance, the Town may revoke the business license of such persons refusing to permit inspection of said meters.

Section 9. Severability. Should any section or provision of this ordinance be declared void or invalid by a court of competent jurisdiction, it shall not affect the validity of any other section or provision of this ordinance.

Section 10. Effective Date. This ordinance shall become effective immediately upon passage.

ADOPTED AND APPROVED this 11th day of March, 2019.

[Signature]
Mayor
[Signature]
[Signature]
[Signature]
[Signature]
[Signature]



Attest: [Signature]
Town Clerk