

To fix and prescribe a license for the sale or delivery of gasoline or other liquid motor fuels, kerosene and lubricating oil, one or all;

To provide for the ascertainment, collection and payment of such license, and to fix penalties for the violation of the ordinance.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROANOKE, ALABAMA, as follows:

SECTION 1: As used in this Ordinance, the term "gasoline" shall include gasoline, naphtha, and other motor fuels commonly used in combustion engines, but shall exclude kerosene. The word "person" shall include every person, individual, partnership, company, agency, firm, corporation or association. The word "distributor" and the word "seller" shall include every person, as the word "person" is above defined, who shall engage in selling gasoline within the corporate limits of the City of Roanoke, or shipping, transporting, or delivering gasoline as herein defined at or from its storage point or place of business in the City of Roanoke to any point within the City of Roanoke, or to any point within the police jurisdiction of the City of Roanoke, or selling or delivering gasoline without the City of Roanoke and within the police jurisdiction of the City of Roanoke.

SECTION 2: Every distributor or seller, as above defined, shall pay a license tax to the City of Roanoke and a license tax is hereby fixed and created, which license tax shall be a sum and amount equal to one cent on each and every gallon of gasoline sold or delivered in the corporate limits of the City of Roanoke and a sum and amount equal to one half cent on each and every gallon of gasoline sold, shipped, transported or delivered by a distributor or seller at or from its storage point or place of business in the

City of Roanoke to any point outside the corporate limits and within the police jurisdiction of the City of Roanoke.

SECTION 3: Every distributor or seller as above defined having a place of business without the corporate limits of the City of Roanoke and within the Police Jurisdiction of the City of Roanoke shall pay a license tax to the City of Roanoke, and a license is hereby fixed and created, which license tax shall be a sum and amount equal to one-half cent on each and every gallon of gasoline sold or delivered without the corporate limits of the City of Roanoke and within the police jurisdiction of the City of Roanoke.

SECTION 4: Each and every distributor or seller shall on or before the 10th day of January, 1932, and on or before the 10th day of each and every month thereafter file with the City Clerk of the City of Roanoke a sworn, written statement showing the amount and quantity of all gasoline sold and delivered by such distributor or seller within the corporate limits of the City of Roanoke during the calendar month next preceding, the amount and quantity of gasoline sold, shipped, transported or delivered at or from its storage point or place of business in the City of Roanoke to any point without the Corporate limits of the City of Roanoke and within the police jurisdiction of the City of Roanoke during the calendar month next preceding.

SECTION 5: Each and every distributor or seller having a place of business without the corporate limits of the City of Roanoke and within the police jurisdiction of the City of Roanoke shall on or before the 10th day of January, 1932, and on or before the 10th day of each and every month thereafter file with the City Clerk of the City of Roanoke a sworn, written statement of the amount and quantity of all gasoline sold and delivered without the corporate limits of the City of Roanoke and within the police jurisdiction of the City of Roanoke during the calendar month next

preceding.

SECTION 6: None of the provisions of this Ordinance shall apply on sales or deliveries which constitute Interstate Commerce.

SECTION 7: It shall be unlawful for any distributor having no place of business within the corporate limits of the City of Roanoke to make any sales or deliveries of gasoline therein without first obtaining a license from the City Clerk of the City of Roanoke to do so; and such seller or distributor shall be liable for and shall pay the same license as that fixed and specified in Section Two (2) of this Ordinance, and any such seller or distributor who shall violate the provisions of this Section shall be guilty of an offense against said City and upon conviction shall be fined not less than Fifty nor more than One Hundred Dollars for each offense.

SECTION 8: Any seller or distributor who shall fail or omit to make statement herein provided and required to be made or who shall make any false statement therein shall be guilty of an offense against the City of Roanoke and upon conviction shall be fined not less than Fifty nor more than One Hundred Dollars for each offense. Each day that such person fails to file such statement shall constitute a separate offense.

SECTION 9: The License herein fixed must be paid by each person against whom the same is herein levied and fixed, or who is liable to such license under the provisions of this Ordinance, on or before the 10th day of each calendar month, being the time fixed for filing of said statement based on sales and deliveries during the preceding month, and any person failing or omitting to pay said license within said time shall be guilty of an offense against the City of Roanoke and shall upon conviction be fined

not less than Fifty nor more than One Hundred Dollars, and each day that said license is not paid shall constitute a separate offense and in addition to said punishment, said license tax shall be increased by the addition thereto of a penalty of twenty percent of said license, payable and collectible as all other penalties.

SECTION 10: A seller or distributor of gasoline who shall have procured or obtained the gasoline which he may sell or deliver from another seller or sellers who shall have paid the license thereon as herein fixed shall not be required to pay a license tax for the sale or delivery of such gasoline so obtained by him, but in order to secure the exemption in this section provided, such seller or distributor must on or before the 10th day of January, 1932, and on or before the 10th day of each and every month thereafter, file with the Clerk of the City of Roanoke a sworn written statement for the preceding calendar month showing the name of the person from whom and the date on which purchase was made and the amount of the purchase.

SECTION 11: Should any Section or provision of this ordinance for any reason be held void or invalid, it shall not affect the validity of any other section or provision of this Ordinance which is not itself void or invalid.

SECTION 12: This ordinance shall become effective on the 1st. day of January, 1932.

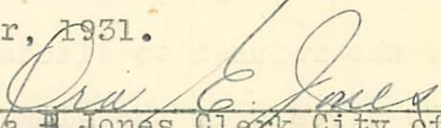
SECTION 13: All ordinances in conflict with this ordinance are repealed as of the date when this ordinance becomes effective.

Adopted and approved December 10th, 1931.

Attest: Ora E. Jones, Clerk,
City of Roanoke, Ala.

B.C. Jones, Mayor,
City of Roanoke, Ala.

I, Ora E. Jones, Clerk of the City of Roanoke, hereby certify that the above and foregoing Ordinance No.243, was passed and adopted by the Mayor and City Council of the City of Roanoke, Alabama, on the 10th day of December, 1931, and was herein recorded and was published in the Roanoke Leader, a newspaper of general circulation in the City of Roanoke,Alabama, on the 16th,23rd, and 30th of December, 1931.


Ora E. Jones, Clerk, City of Roanoke,
Alabama.