

ORDINANCE NO. 145

DEFINING AND PROVIDING FOR THE LICENSES OF WHOLESALE GASOLINE DEALERS TRANSACTING SUCH BUSINESS WITHIN THE TOWN OF MILLS OR DELIVERING GASOLINE OR SELLING THE SAME FOR SUCH DELIVERY WITHIN THE SAID TOWN FOR SUCH SALE OR OTHER DISTRIBUTION; FIXING THE FEE FOR SUCH LICENSE AND PROVIDING FOR THE KEEPING OF RECORDS AND FILING OF REPORTS BY WHOLESALE GASOLINE DEALERS AND RETAIL GASOLINE DEALERS; LEVYING A TAX FOR THE PURPOSE OF RECEIVING REVENUE UPON ALL GASOLINE SOLD WITHIN THE TOWN OF MILLS OR DELIVERED OR IMPORTED INTO SAID TOWN FOR SUCH SALE OR FOR THE STORAGE FOR SUCH SALE; PROVIDING THE TIME AND MANNER OF PAYMENT OF SAID TAX AND FOR ITS COLLECTION, DEFINING THE TERMS EMPLOYED HEREIN; PROVIDING PENALTIES FOR VIOLATION HEREOF AND REPEALING ORDINANCE NUMBERED EIGHTY TWO AND ALL OTHER ORDINANCES IN CONFLICT HEREWITH:

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MILLS, WYOMING:

Section 1. ORDINANCE NAMED. This ordinance shall be known and may be cited as the "Gasoline Dealer's Ordinance".

Section 2. DEFINITION OF TERMS. The words and phrases used in this ordinance shall be construed for the purposes hereof as defined in this Section.

A. "Person" shall mean and include any individual, firm, co partnership, joint adventure, association, corporation, estate, trust or receiver, or any other group or combination acting as a unit, and the plural as well as the singular number.

B. "Wholesale Gasoline Dealer" means and includes any person engaged in the business of selling or distributing gasoline at wholesale as the phrase is commonly understood and also means and includes any person who imports or brings gasoline into the Town of Mills for sale, use, distribution for sale or use.

C. "Retail Dealer" means and includes any person other than a wholesale gasoline dealer, who is in the course of any business selling or offering for sale gasoline within the Town of Mills to the ultimate consumer.

Section 3. LICENSE REQUIRED. It shall be unlawful for any person, association, firm or corporation to engage in, carry on, or conduct the trade, business or occupation of selling or delivering gasoline at wholesale, or of storing or delivering gasoline at wholesale for sale at wholesale within the corporate limits of the town of Mills, without first obtaining and thereafter maintaining in good standing, a license from said Town therefor. No license shall be issued to a dealer who is delinquent in the payment of his gasoline tax for any previous period. It shall be unlawful for any such wholesale dealer to sell, deliver, supply, offer or store any gasoline for sale or delivery at wholesale, unless such wholesaler has paid, in full, all licenses, taxes accrued to the end of the preceding calendar month and has an official Town receipt for such tax and report, and the Town Marshall is hereby authorized, empowered and directed to lock up the tanks or other recepticals of such dealer for receiving, storing or dispensing gasoline for sale at wholesale, and to take all other steps when necessary to prevent such dealer from engaging in, carrying on, or conducting the business of selling wholesale gasoline until such dealer's license tax is paid in full.

Section 4. LICENSE FEE. The fee for a license to engage in such business wholesale gasoline dealer shall be One Dollar per year or fraction thereof.

Section 5. GASOLINE TAX--Amount. For the purpose of raising revenue the Town of Mills hereby levies upon each wholesale gasoline dealer, as herein defined, a regular tax of one cent per gallon for all gallons sold, used or distributed for sale, for use within the corporate limits of the Town of Mills, except as herein otherwise provided.

Section 6. EXCEPTIONS TO GASOLINE TAX. The gasoline tax of one cent per gallon levied by Section 5 of this ordinance shall not be paid upon gasoline sold, delivered or supplied by wholesaler to the following:

A. United States of American, State of Wyoming, County of Natrona or any officials or agencies of said governmental bodies for use in official vehicles or upon official business.

B. To the town of Mills for the use of its official vehicles.

C. All other gasoline upon which a tax of one cent per gallon, levied by section 5 hereof, which has been paid previously by another person.

Section 7. LICENSE PRE-REQUISITE TO DOING BUSINESS. It shall be unlawful for any person to engage in the business of wholesale gasoline dealer as herein defined within the corporate limits of the Town of Mills without a license therefor.

Section 8. REPORTS TO BE FILED. Each wholesale ~~†~~ shall on or before the 15th day of each callender month file with the Town Treasurer of the Town of Mills, a report showing the quantity of gasoline imported into the Town and sold, used or distributed for sale or use within the corporate limits of the Town of Mills during the preceding month and shall at the time of filing said report pay the tax of one cent per gallon on all such gasoline.

Each retail gasoline dealer shall on or before the 15th day of each callender month file with the Town Treasurer a report showing the quantity of gasoline purchased or received by him or supplied to him during the preceding callender month.

Such reports shall be on forms provided by the Town Treasurer.

Section 9. DEALERS TO KEEP RECORDS OF GASOLINE RECEIVED AND SALES. Each wholesaler shall keep a record of all gasoline imported into the Town of Mills and its disposition by sale, use, distribution or otherwise, showing the number of gallons so acquired or disposed of and the date of each transaction and with whom transacted.

He shall deliver with each consignment of such gasoline to any retail dealer or other purchaser within this Town, a sales slip comprising a written statement of the names of the vendor and vendee, the number of gallons sold and the date of sale and delivery. Such record and a copy of each such sales slip shall be preserved by each wholesaler and each such purchaser for a period of one year and shall be offered for inspection upon demand of the Town Treasurer or any officer of agent designated by him.

Each retail dealer, as defined herein shall keep a record of all his purchases of gasoline, and all deliveries of gasoline to him, and shall preserve each sales slip covering a purchase by him or delivery to him of gasoline for the period of one year. Such records and sales slips shall be offered for inspection upon the demand of the Town Treasurer or any officer

or agent designated by him.

Section 10. PENALTY FOR FAILURE TO PAY TAX. Any wholesaler failing to pay all or any part of the gasoline tax herein levied within the time required by this ordinance, shall pay in addition to such tax a penalty of ten percent, plus interest at the rate of six per cent per annum from the date of such tax becoming due. The amount of delinquent taxes, penalty and interest due from any wholesaler hereunder may be recovered in a civil action brought by the Town of Mills, in any court of competent jurisdiction.

Section 11. PENALTY FOR VIOLATIONS. Violation of any of the provisions of this ordinance shall be a misdemeanor, punishable upon conviction by a fine in an amount not to exceed One Hundred Dollars (\$100.00), and each day of such violation shall constitute a separate offense, punishable by a separate fine.

Section 12. CONSTITUTIONALITY OF ORDINANCE. If any portion of this ordinance or the application thereof in any circumstances, shall be held void or invalid, such holding shall not affect the remainder of the ordinance.

Section 13. OTHER ORDINANCES REPEALED. Ordinance No. 82 of the Town of Mills and all other ordinances in conflict herewith be, and the same hereby are, repealed.

PASSED AND APPROVED this 9 day of October, 1964.

(SIGN)

George Sward
Mayor

(ATTEST)

Norene Reed
Town Clerk

(SEAL)

I, Norene Reed, Town Clerk of the Town of Mills, Wyoming, do hereby certify that the foregoing is a true and correct copy of Ordinance Numbered 145 entitled "Defining and Providing for the licenses of wholesale gasoline dealers transacting such business within the Town of Mills, etc." approved and passed by the Town Council within the Town of Mills, at its regular meeting duly called and conducted on the 9 day of October, 1964, and that the ayes and nays in the voting thereon were taken and entered upon the journal of the said meeting.

(SIGN)

Norene Reed

I, regularly appointed and qualified Town Clerk of the Town of Mills, Wyoming, and acting in that capacity, do hereby certify that signed, attested, sealed and certified copies of this ordinance (No. 145) approved and passed by the Town Council of the Town of Mills, as certified above, were, following its passage by the said Council by me posted up in three public places within the Town of Mills for a period of ten days as required by law; that this ordinance took effect and became in force as a legal ordinance of the Town of Mills, Wyoming the day of October 23, 1964.

(SIGN)

Norene Reed