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ORDINANCE NUMBER SEVENTY-SEVEN

DEFINING AND PROVIDING FOR THE LICENSING 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 DISPOSAL: FIXING FEES FOR SUCH LICENSES AND PROVIDING FOR PAYMENT THEREOF: PROVIDING FOR THE KEEPING OF RECORDS AND THE FILING OF REPORTS BY ALL GASOLINE DEALERS, BOTH WHOLESALE AND RETAIL: LEVYING A TAX FOR THE PURPOSE OF RAISING REVENUE, UPON ALL WHOLESALE GASOLINE SALES WITHIN THE TOWN AND UPON THE DELIVERING OR IMPORTING OF GASOLINE INTO THE SAID TOWN FOR RESALE OR RETAIL DISTRIBUTION: PROVIDING THE TIME AND MANNER OF PAYMENT OF THE SAID TAX AND FOR ITS COLLECTION AND FOR ITS PAYMENT UNDER PROTEST BY ANY DEALER INTENDING TO APPEAL TO THE COURT FOR A DECISION AS TO THE LEGALITY OF THIS ORDINANCE OR THE APPLICATION OF THE PROVISIONS HEREOF TO HIM UNDER ANY PARTICULAR CIRCUMSTANCES: DEFINING THE TERMS EMPLOYED HEREIN AND PROVIDING PENALTIES FOR VIOLATION OF THE PROVISIONS HEREOF.

SECTION 1. - REFERENCE TO ORDINANCE. This ordinance shall be known and may be cited as the "Mills Gasoline Tax Law."

SECTION 2. - DEFINITION OF TERMS. The words and phrases used in this ordinance shall be construed for the purposes thereof as defined in this section:

(a) The word "Person" shall mean and include and shall be understood to refer to any individual, co-partnership, corporation, firm, association, joint adventure, estate or receiver, or any other group or combination of persons acting as a unit, in the plural as well as the singular number;

(b) "Wholesale Gasoline Dealer" or "Wholesaler" shall mean and include all persons engaged in the business of selling or distributing gasoline for resale, or for storage for resale within the town of Mills, and/or any person who imports or brings gasoline into the said town for sale or for storage for eventual sale;

(c) "Retail Gasoline Dealer" or "Retailer" or "Dealer" shall mean and include all persons engaged in the business of selling gasoline direct to the consumers thereof, or who shall in the course of any business regularly offer gasoline for sale to such ultimate consumers.

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SECTION 3.--PROVIDING FOR TAX, NAMING CERTAIN SALES EXEMPT. That for the purpose of raising revenue to assist in defrayment of the general expense of the town of Mills, there is hereby levied upon the business of selling or distributing gasoline for resale within the town of Mills, a regular tax of one cent (1¢) per gallon, upon all gasoline so sold or distributed, or imported or brought into the town for such distribution or sale; provided that the tax herein levied shall not apply to gasoline sold to the United States, the State of Wyoming, the County of Natrona, or the town of Mills, or to any official or agency of any of the said governmental bodies, for use in official vehicles or upon official business.

SECTION 4.--WHOLESALESALEERS TO OBTAIN LICENSE. That every person engaging, or who hereafter engages in the business of a wholesale gasoline dealer within the town of Mills shall, within ten days following the effective date of this ordinance, and annually thereafter so long as the said business is continued, apply to the Town Clerk and Treasurer for a license to engage in such wholesale gasoline business and shall pay the said Clerk and Treasurer a fee of one dollar (\$1.00) for the said license, which shall be issued forthwith, or if any question exists concerning the issuance of the said license, the Town Clerk and Treasurer shall lay the matter before the Town Council at the next regular meeting thereof, and shall thereafter notify the applicant of the Council's decision, either issuing the desired license at that time pursuant to the said decision by the council, or taking such further action as the said Council may have directed. All such licenses shall be issued for a period of one year and shall be subject to revocation by the Town Council, upon failure of the licensee to pay the tax as provided in section three hereof or for other violation of the provisions of this ordinance, and it shall be unlawful for any

SECTION 3 (Continued) person to operate any wholesale gasoline business, as herein defined, beyond the time hereinbefore named, without having first obtained, or applied for, such a license.

SECTION 5.--WHOLESALE TO KEEP RECORD, PRESENT REPORT WITH TAX PAYMENT--SHALL PRESENT RECORD FOR INSPECTION TO PROPER OFFICER.

That each

wholesaler shall be required to keep a record of all gasoline imported or brought into the town of Mills, and of its disposition by sale, use, distribution or otherwise, showing the number of gallons so imported or disposed of, the date of each transaction involving such gasoline, the number of gallons in each case disposed of, and the name of all parties to such transaction. And on or before the fifteenth day of each calendar month, each wholesaler shall deliver to the Town Treasurer, a copy of the herein required record, and shall at the same time, pay to the said Treasurer, the amount the said wholesaler owes of the herein established tax, such amount to be computed at the rate of one cent (1^o) per gallon, as hereinbefore provided, on all gasoline sold by the said wholesaler since his last such payment of tax was made; and any wholesaler failing to pay all or any part of the said tax as herein provided, 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 the tax became due; and 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. Provided that for the herein required report to the Town Treasurer, copies of sales slips retained by the said wholesaler shall be sufficient if such sales slips contain the information herein required to be filed; provided also that a copy of such record, sales slips or other, shall be preserved by the said wholesaler for a period of one year and shall be presented for inspection by the Town Treasurer or other authorized officer of the town of Mills, upon request by such officer for such presentation.

SECTION 6.-- RETAIL DEALERS TO KEEP RECORDS, MAKE REPORTS. That all retail gasoline dealers, as defined in section two hereof, licensed as provided in Ordinance Sixty-seven, Sections Nine and Ten, Ordinances of the town of Mills, 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 a delivery to him of gasoline, all such records to be preserved by such retailer for a period of at least one year and subject to inspection by the Mills Town Treasurer or any officer authorized by such Treasurer; and on or before the fifteenth day of each and every calendar month, each retailer shall file with the Town Treasurer a report of all purchases of gasoline by him and deliveries of gasoline to him during the immediately preceding calendar month.

SECTION 7.-- WHOLESALER MAY PAY TAX UNDER PROTEST. That any wholesaler desiring to question the legality of the tax herein imposed, or its application to him under any given circumstances, may pay such tax under protest and may bring an action against the town of Mills in the District Court of Natrona County, to recover the amount of the tax paid under such protest and if the decision of the said court is in favor of the said wholesaler, and no appeal is contemplated by either party, or if an appeal is taken and the decision rendered by the higher court is in favor of the said wholesaler, the town of Mills shall repay the amount at the rate of six per cent per annum. But any action to recover tax so paid must be brought within thirty (30) days after the said tax has been paid under protest or such action shall be forever barred.

SECTION 8.--ORDINANCE NOT TO BE INVALIDATED BY COURT DECISION AGAINST ANY PART THEREOF. That if any portion of this ordinance or the application thereof in any circumstances, shall be found void or to be in violation of the laws of the United States or of the State of Wyoming, such decision shall not affect the remaining portion of

Section 8.--Continued---this ordinance or its application under other circumstances.

SECTION 9.--PENALTY FOR VIOLATION. Violation of any of the provisions of this ordinance shall be deemed a misdemeanor, punishable upon conviction by a fine in any amount not more than One hundred dollars nor less than Five dollars, and each day of such violation shall constitute a separate offense, punishable by a separate fine hereunder.

SECTION 10.-- EFFECTIVE DATE. This ordinance shall take effect and become in force following its posting in three public places within the town of Mills, as required by law.

APPROVED AND PASSED, THIS 4th DAY OF AUGUST, 1948.

(Sign) William W. Clapp
Mayor.

(Seal)

(Attest) G. Martha Kethley
Town Clerk

I, G. Martha Kethley, Town Clerk of the town of Mills, Wyoming, do hereby certify that the foregoing is a true and correct copy of Ordinance Number Seventy-seven, entitled: "Defining and Providing for the Licensing of Wholesale Gasoline Dealers Transacting such Business within the Town of Mills, etc.--" approved and passed by the town Council of the Town of Mills at its regular meeting duly called and conducted the fourth day of August, 1948, and that the ayes and nays in the voting thereon were taken and entered upon the journal of the said meeting.

(Sign) G. Martha Kethley.

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. Seventy-Seven) 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; and that this ordinance took effect and became in force as a legal ordinance of the town of Mills, Wyoming, the 18th day of August, 1948.

(Sign) G. Martha Kethley