

ORDINANCE NUMBER EIGHTY-TWO

DEFINING AND PROVIDING FOR THE LICENSING OF GASOLINE DEALERS, BOTH WHOLESALE AND RETAIL, 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 DISPOSAL; FIXING FEES FOR SUCH LICENSES AND PROVIDING FOR PAYMENT THEREOF; PROVIDING FOR THE KEEPING OF RECORDS AND THE FILING OF REPORTS BY ALL THE HEREIN DESIGNATED GASOLINE DEALERS AS AFORESAID; LEVYING A TAX FOR THE PURPOSE OF RAISING REVENUE, UPON ALL GASOLINE SOLD WITHIN THE TOWN OF MILLS OR DELIVERED OR IMPORTED INTO THE SAID TOWN FOR SUCH SALE, OR FOR STORAGE FOR SUCH SALE; PROVIDING THE TIME AND THE 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 AS TO THE APPLICATION OF ITS TERMS TO HIM UNDER ANY PARTICULAR CIRCUMSTANCES; DEFINING THE TERMS EMPLOYED HEREIN, PROVIDING PENALTIES FOR VIOLATION HEREOF, AND REPEALING ORDINANCE NUMBER SEVENTY-SEVEN, WHICH IS AN ORDINANCE PROVIDING FOR THE LICENSING OF GASOLINE DEALERS ONLY.

*wholesale*

SECTION 1.-- REPEALING ORDINANCE NUMBER SEVENTY-SEVEN. That Ordinance Number Seventy-seven, which is an ordinance providing for the licensing of wholesale gasoline dealers only, is hereby repealed.

SECTION 2.-- REFERENCE TO ORDINANCE. This ordinance shall be known and may be cited as the "Mills Gasoline Tax Law."

SECTION 3.-- DEFINITION OF TERMS. That the words and phrases used in this ordinance shall be construed for the purposes hereof 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, for storage for eventual sale, or for distribution;

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SECTION 3.-- DEFINITION OF TERMS (Continued).

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

SECTION 4.-- BOTH WHOLESALERS AND RETAILERS TO OBTAIN LICENSE, FEES THEREFOR -- SECTION 10 OF ORDINANCE NUMBER SIXTY-SEVEN NOT TO RULE.

That every person engaging, or who hereafter engages in the business of either a wholesaler or a retailer of gasoline, as those terms are hereinbefore defined, within the town of Mills, shall within ten days following the effective date of this ordinance, and annually thereafter so long as his said business shall be continued, apply to the Town Clerk and Treasurer for a license to engage, or to continue in such business, and shall pay the said Clerk and Treasurer a fee of One (\$1.00) dollar for the said license, which shall be issued forthwith, and Section 10 of Ordinance Number Sixty-seven, in so far as it names the license fee for operation of a gasoline filling station, or service station, shall not apply. But if any question exists concerning the issuance of any such license as herein provided, 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. And, if the application in question be for a renewal of license, the applicant shall be permitted to continue his business during the pendency of such decision by the said Town Council, but no new business shall be instituted without the issuance of a license therefor, or after such license has expired or has been suspended by authorized action.

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SECTION 5.-- NATURE OF LICENSE. That all such licenses as herein required shall be issued for a period of one year, shall state whether such license is issued to a wholesaler or retailer, and shall be subject to revocation by the Town Council, upon failure of the licensee to pay the tax as provided in this ordinance, or for other violation of the provisions of this ordinance, and it shall be unlawful for any person to operate any gasoline business, either wholesale or retail, as herein defined, except as herein otherwise provided, ~~with~~ unless he is in possession of a license as herein required.

SECTION 6.-- 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 all gasoline business, both wholesale and retail, within the town of Mills, a regular tax of One (1¢) cent per gallon, upon all gasoline sold or distributed within the said town, or imported or brought into the town (other than in the fuel tank of a motor vehicle) for sale, ~~or~~ distribution or use; 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 to 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; and provided further that persons operating both wholesale and retail gasoline businesses shall ~~be~~ not be required to pay the herein established tax more than once. Such dual businesses, carried on at one place of business, shall be considered as ~~retail~~ wholesale businesses only and the operator thereof shall be required to obtain a wholesaler's license, but no retailer's license, and shall ~~pay~~ the herein established tax on wholesale ~~operation~~ distribution of all gasoline sold, imported and/or distributed by his business.

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SECTION 7.-- GASOLINE DEALERS TO KEEP RECORDS, PRESENT REPORT WITH TAX PAYMENT - SHALL PRESENT RECORD FOR INSPECTION TO PROPER OFFICER.

That all gasoline dealers shall be required to keep records, each such dealer, whether wholesaler or retailer, keeping a record of all gasoline imported or brought into the town of Mills (other than in the fuel tank of a motor vehicle) or purchased by such dealer for resale, and of the disposition of such gasoline by sale, use, distribution or otherwise, showing the number of gallons so imported or purchased ~~by~~ for resale by such dealer, or the number of gallons disposed of, as the case may be, the date of each transaction involving such gasoline, and the names of all parties to each such transaction. And on or before fifteenth day of each calendar month, each gasoline dealer whether wholesaler or retailer, 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 of money due the town of Mills from the said gasoline dealer in payment of the herein established tax. And that any gasoline dealer 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, which shall in all cases be the first of the month following the month in which the importing or purchasing or sale or other transaction involving such gasoline took place, and the amount of delinquent tax, penalty and interest due the town of Mills from any gasoline dealer hereunder may be recovered in a civil action brought by the said 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 each gasoline dealer shall be sufficient if such sales slips contain the information herein required to be filed; provided further that a copy of such record, sales slips or other, shall be preserved by each gasoline dealer 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.

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RETAIL, TRANSACTING SUCH BUSINESS WITHIN THE TOWN OF MILLS, ETC., - - - - -

SECTION 8.-- DEALER MAY PAY TAX UNDER PROTEST. That any gasoline dealer desiring to question the legality of the tax herein imposed, or its application to him under any particular circumstances, may pay such tax under protest and may bring action against the town of Mills in the District Court of Natrona County, to recover the amount of the tax paid <sup>such</sup> under protest and if the decision of the said court is in favor of the said gasoline dealer, 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 gasoline dealer, the town of Mills shall repay the amount of the tax paid under protest by the said gasoline dealer, and shall pay in addition thereto, interest on the said 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 9.-- ORDINANCE NOT TO BE INVALIDATED BY COURT ACTION AGAINST ANY PART THEREOF. That if ~~this~~ any part 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 this ordinance or its application under other circumstances.

SECTION 10.-- PENALTY FOR VIOLATION. Violation of any of the provisions of this ordinance shall be deemed a misdemeanor, punishable upon conviction by a fine of not more than one hundred (\$100.00) dollars, nor less than five (\$5.00) dollars, and each day of such violation shall constitute a separate offense, punishable by a separate fine hereunder.

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RETAIL, TRANSACTING SUCH BUSINESS WITHIN THE TOWN OF MILLS, ETC., - - - - -

SECTION 11.-- EFFECTIVE DATE. That 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 SIXTH DAY OF APRIL, 1949.

(Sign) William M. Tapp  
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 Eighty-two, entitled:  
"Defining and Providing for the Licensing of Gasoline Dealers, Both Wholesale and Retail,  
Transacting Such Business Within the Town of Mills, ect.- - -" approved and passed by  
the Town Council of the town of Mills, at the regular meeting thereof, held on the Sixth  
day of April, A.D. 1949, and that the ayes and nays were taken and entered upon the  
journal of the said Town Council.

(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. Eighty-two) approved and passed as certified above, were  
following its enactment by the Town 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 did take effect and become in force as a legal ordinance of the town of  
Mills, the 22nd day of April, 1949.

(Sign) G. Martha Kethley