

Chapter 610

CIGARETTE OCCUPATION TAX

Section 610.010. Definitions. [Ord. No. 917 §1, 12-5-1996]

When used in this Chapter, the following words shall have the meanings respectively ascribed to them:

CIGARETTE — An item manufactured of tobacco or any substitute therefor, wrapped in paper or any substitute therefor, weighing not to exceed three (3) pounds per one thousand (1,000) cigarettes and which is commonly classified, labeled or advertised as a cigarette.

CONSUMER — A person who comes into possession of tobacco for the purpose of consuming it, giving it away or disposing of it in any way.

DEALER — Any person dealing directly with the manufacturer of cigarettes in their purchase and in the business of selling cigarettes as a first (1st) seller.

FIRST SELLER — Includes all persons who make the initial or first (1st) sale or distribution of cigarettes within the City.

PACKAGE — A container of any type composition in which is normally contained twenty (20) individual cigarettes, except as in special instances when the number may be more or less than twenty (20).

PERSON — Any individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee or other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, or any combination of individuals.

RETAILER — Any person who sells to a consumer or to any person for any purpose other than resale.

SALE — Is defined to be and declared to include sales, barter, exchanges and every other manner, method and form of transferring the ownership of personal property from one person to another. "Sale" also means the possession of cigarettes or tobacco products by any person other than a manufacturer, wholesaler or retailer and shall be prima facie evidence of possession for consumption.

VENDING MACHINE OPERATOR — Includes all persons engaged in the distribution or sale of cigarettes by means of coin-operated vending machines.

WHOLESALER — Any person, firm or corporation organized and existing, or doing business, primarily to sell cigarettes or tobacco products to, and render service to,

retailers in the territory the person, firm or corporation chooses to serve; that purchases cigarettes or tobacco products directly from the manufacturer; that carries at all times at his/her or its principal place of business a representative stock of cigarettes or tobacco products for sale; and that comes into the possession of cigarettes or tobacco products for the purpose of selling them to retailers or to persons outside or within the state who might resell or retail the cigarettes or tobacco products to consumers. This shall include any manufacturer, jobber, broker, agent or other person, whether or not enumerated in this Chapter, who so sells or so distributes cigarettes or tobacco products.

Section 610.020. Payment of Tax Required. [Ord. No. 917 §3, 12-5-1996]

This tax shall be paid by the dealer or wholesaler, as defined in Section 610.010, selling cigarettes or offering them for sale.

Section 610.030. Tax Levy. [Ord. No. 917 §4, 12-5-1996]

Every dealer or wholesaler engaged in the business of selling cigarettes or offering or displaying the same for sale within the City shall pay an occupation tax at the rate of two dollars (\$2.00) per thousand for all cigarettes sold or offered or displayed for sale. This tax shall be paid but once, as provided for in Section 610.040, and only by the dealer selling cigarettes or displaying or offering them for sale. The intent and meaning of this Chapter is that the same shall levy an occupation tax based upon and pursuant to the methods provided for by Section 92.040, RSMo., 1993, and pursuant to the powers granted therein.

Section 610.040. Monthly Payment. [Ord. No. 917 §5, 12-5-1996]

It shall be the duty of every dealer or wholesaler, as defined in Section 610.010, selling, offering or displaying for sale any package of cigarettes to remit to the City Collector the monthly cigarette tax reporting form and full payment by the fifteenth (15th) day of each following month. The cancelled check, accompanied by the monthly cigarette tax reporting form, shall be proof of payment.

Section 610.050. Revenues To Be Deposited in General Fund. [Ord. No. 917 §6, 12-5-1996]

An amount equal to all the revenue remitted to the City relating to the retail sale of cigarettes is hereby ordered and directed to be deposited to the credit of the General Fund.

Section 610.060. Rules and Regulations — Records. [Ord. No. 917 §7, 12-5-1996]

- A. For the purpose of enabling the City Collector to enforce the terms of this Chapter, the following provisions are enacted:
 1. Each dealer in the City and those wholesalers and retailers as defined in Section 610.010 shall procure and retain invoices showing the amount and value of the shipment of cigarettes received by him/her, the date thereof and the name of the shipper and shall retain this invoice for a period of three (3) years subject to the use and inspection of the City Collector.

2. All dealers, wholesalers and retailers as defined in Section 610.010 within the City of Mound City shall maintain and keep for a period of three (3) years such other records of cigarettes received, sold or delivered within the City as may be required by the City Collector.
3. The City Collector or his/her duly authorized representatives are authorized to examine the books, papers, invoices and other records, stock of cigarettes in and upon any premises where they are placed, stored or sold and equipment of any such dealer, wholesaler or retailer pertaining to the sale and delivery of cigarettes taxable under this Chapter.
4. To verify the accuracy of the occupation tax imposed and assessed by this Chapter, each person, as defined in Section 610.010, is directed and required to give to the City Collector or his/her duly authorized representatives the means, facilities and opportunity for such examinations as are herein provided for and required.
5. In addition to the powers herein granted to the City Collector, he/she is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to the delegation of his/her powers to a deputy or other employee of his/her office and any other matter or thing pertaining to the administration and enforcement of the provisions of this Chapter.
6. Cigarette tax reporting information received from the State of Missouri shall be held in confidence and used solely for verifying cigarette tax payments.

Section 610.070. Refunds. [Ord. No. 917 §8, 12-5-1996]

The City Collector is authorized to adopt, prescribe and promulgate rules and regulations, including a monthly cigarette tax reporting form, with regard to the presentation and proof of claim for refunds and credits as he/she may deem advisable.

Section 610.080. Oaths and Subpoenas. [Ord. No. 917 §9, 12-5-1996]

The City Collector or his/her employees or agents duly designated and authorized by him/her shall have power to administer oaths and take affidavits in relation to any matter or proceedings in the exercise of their powers and duties under this Chapter. The City Collector shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the enforcement of this Chapter and to examine them in relation thereto.

Section 610.090. Dealers Outside City. [Ord. No. 917 §11, 12-5-1996]

Any dealer whose place of business is outside the corporate limits of the City shall be bound by all of the provisions of this Chapter.