**Chapter 23**

**TAXATION**

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**Chapter 23**

**TAXATION**

**ARTICLE I**

**IN GENERAL**

**Sec. 23-1. Ad Valorem tax levied on merchants.**

(a) ***Determination of ad valorem tax -*** The board of aldermen of the City of Potosi hereby levies a merchant's tax upon all merchants within the corporate limits of the City of Potosi. Said tax shall be an ad valorem tax equal to that which is levied upon real estate in Amended Ordinance No. 442, Section 1. The amount of the tax shall be determined and ascertained in the same way as the state and county taxes determine and ascertain them.

(b) ***Merchant's tax payable preceding renewal of business license -*** Each merchant within the City of Potosi shall pay his merchant's tax directly to the city collector pursuant to the bill he shall receive therefore; provided however, that any merchant licensed under Ordinance No. 432 shall be required to pay the merchant's tax for the year next preceding the renewal of his license and said license shall not be renewed until the tax levied herein is paid.

(c) ***City collector to enforce merchant's tax -*** The city collector of the City of Potosi shall have the power to enforce the payment of the merchant's tax levied herein by seizure and sale as in collection of other taxes. (Ord. 491, §§1-3.)

**Sec. 23-2. License tax on telephone companies.**

***Authority to tax telephone and telecommunication companies or persons providing such services to residents of Potosi, Missouri and rate of tax.***

(a) Under and by virtue of the authority vested in the Board of Aldermen of the City of Potosi, Missouri, under Section 94.270 RSMo., every person now or hereafter engaged in the business of selling telephone or telegraph service or mobile telecommunication services for compensation for any purpose in the City shall pay to the City as a license or occupation tax, five percent (5%) of the gross receipts of such business in the City.

(b) (1.) The City of Potosi, Missouri, accepts the class action Settlement Agreement, with Verizon, US Cellular, AT&T Mobility, and Sprint Spectrum, and their related companies, and accepts all of the terms and conditions, and the City of Potosi, Missouri, agrees to be bound by the conditions and terms of the Settlement Agreements if approved by the Court. The Mayor is authorized to execute all claims and settlement forms and to transmit them to the appropriate persons to effectuate the Settlement Agreements.

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(2.) The City of Potosi, Missouri hereby approves, accepts, and adopts all terms and provisions of the Settlement Agreement as a binding and enforceable agreement between the City of Potosi, Missouri and Defendants, and as if the City of Potosi, Missouri was an original signatory thereto. The City of Potosi, Missouri further approves the estimated Back Tax Payment as shown on the AT&T Landline Municipal Tax Settlement Claim Form (subject to adjustment as provided by the Settlement Agreement), along with the other relief provided in the Settlement Agreement, as adequate consideration for the release of claims by the City of Potosi, Missouri against Defendants. The Mayor on behalf of the Plaintiff is hereby authorized and directed to execute the AT&T Landline Municipal Tax Settlement Claim Form and any other documents necessary under the Settlement Agreement. (Ord. 1002, §1)

**CROSS REFERENCES:**

**Business regulations and licenses, Ch. 6; Finance, Ch. 10.**

**STATE LAW REFERENCES:**

**Taxing powers of city, RSMo. §71.610 to §71.670.**

(c) The City of Potosi, Missouri elects to assign $350.32 of its settlement award of $7,006.49 to the Missouri Municipal League on a one time only basis, if the Settlement Agreement with Verizon is approved by the Court. The City of Potosi, Missouri elects to assign five percent (5%) of its settlement award of $10,927.79 to the Missouri Municipal League on a one time only basis, if the Settlement Agreement with US Cellular is approved by the Court. The City of Potosi, Missouri elects to assign five percent (5%) of its settlement award of $171, 450.51 to the Missouri Municipal League on a one time only basis, if the Settlement Agreement with AT&T Mobility is approved by the Court. The City of Potosi, Missouri elects to assign five percent (5%) of its settlement award of $5,260.81 to the Missouri Municipal League on a one time only basis, if the Settlement Agreement with Sprint Spectrum is approved by the Court.

(d) As the provisions of Sections 92.074 through 92.098 RSMo. have been declared invalid or void by the Supreme Court, the rate of taxation reverted to five percent (5%) on July 1st, 2007. If the Settlement Agreement with Verizon is approved by the Court, the five percent rate shall be effective as of September 1st, 2007 for Verizon as mobile telecommunication providers. If the Settlement Agreement with US Cellular is approved by the Court, the five percent rate shall be effective as of November 1st, 2007 for US Cellular as mobile telecommunication providers. If the Settlement Agreement with AT&T Mobility is approved by the Court, the five percent rate shall be effective as of December 1st, 2007 for AT&T Mobility as mobile telecommunication providers. If the Settlement Agreement with Sprint Spectrum is approved by the Court, the five percent rate shall be effective as of December 1st, 2007 for Sprint Spectrum as mobile telecommunication providers.

***Definitions***.

(e) Gross receipts prior to July 1, 2006 – means the aggregate amount of all sales and charges, exclusive of sales and charges for the commodities or services relative to the business of supplying telephone or telephone service for compensation in the City during the period, less credits, refunds, sales taxes, and uncollectible accounts actually charged off during the period.

(f) Gross receipts after July 1, 2006 – means all receipts from the retail sale of telecommunications services taxable under Section 144.020 RSMo., and from any retail customer now or hereafter exempt from state sales tax.

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(g) “telephone service”, “telecommunications service”, “telecommunications”, “local exchange service”, “local exchange telephone transmission service”, “exchange telephone service” and similar terms – means telecommunication services as defined in Section 92.077 and 144.010 RSMo., and is the transmission of information by wire, radio, optical cable, coaxial cable, electronic impulses, but does not include the following if such services are separately stated on the customer’s bill or on records of the seller maintained in the ordinary course of business;

(1) Access to the Internet, access to interactive computer services or electronic publishing services, except the amount paid for the telecommunication service used to provide such access;

(2) Answering services and one-way paging services;

(3) Private mobile radio services which are not two-way commercial mobile radio services such as wireless telephone, personal communications services or enhanced specialized mobile radio services as defined pursuant to federal law; or

(4) Cable or satellite television or music services.

(h) Information – means knowledge or intelligence represented by any form of writing, signs, signals, pictures, sounds, or any other symbols.

(i) “to the extent required by law” – means that action is required or permitted by State law in order for the City to continue to receive municipal telecommunications tax revenues under this Article.

***Statement of gross receipts required; payment; credit for service rendered by city.***

(j) Repealed. Reserved for future use.

(k) As Sections 92.074 through 92.098 RSMo. are no longer in force, all persons engaged in the businesses described above within the City are hereby required to file with the City Clerk a sworn, monthly statement showing the gross receipts of such business within the City, such statement shall be due and filed by the last day of the following month. At the same time as the statement is required to be filed, payment of the tax due on the gross receipts reported in the statement shall be made to the City of Potosi at the currently in force rate. Payment shall be a license to operate for the month immediately succeeding the month in which payment is made. The City Clerk is authorized to investigate the correctness and accuracy of any statement filed under this provision, and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person filing such statement.

***Tax*** ***in lieu of other occupation taxes.***

(l) The tax required to be paid under this Section shall be in lieu of any other occupation tax required of any person engaged in such business, nothing contained in this Article shall be construed to exempt any person to which this Article is applicable from payment to the City of any taxes, other than occupation license taxes, levied by the City upon such person, or the real or personal property of such person.

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***Violations and penalties.***

(m) Any person engaged in any of the businesses described in this Section who shall violate any of the provisions herein shall be deemed guilty of a misdemeanor, and upon convictions shall be punishable by a fine of not more than $500.00 and incarceration for not more than ninety (90) days, or both fine and confinement, and each day the violation exists shall constitute a separate violation of the ordinance.

(n) Delinquent taxes under this Article shall be subject to penalty as provided for by the Ordinances of the City of Potosi, now or hereafter enacted, relating to penalties on delinquent taxes.

(o) To the extent required by law, taxpayer remedies, enforcement mechanisms, tax protests, assessments, and all other procedures regarding the tax imposed by this Article shall be the same as those provided under Chapter 144 RSMo.

(Ord. 387, §§1-2; Ord. 919, §1; Ord. 950, §1; Ord. 959, §1; Ord. 960, §1)

**Sec. 23-3. Tax on coin operated laundries.**

(a) ***Sewer tax on coin operated laundries -*** There is hereby established and levied upon all coin operated laundries, which now, or hereafter may, operate in the City of Potosi, Missouri, in the amount of twenty-five cents (25¢) per month per machine connected to the sewer line. Such tax shall be payable each calendar month and shall be in addition to the one dollar ($1.00) per month sewer tax previously imposed.

(b) ***Effective date -*** This Article shall become effective on November 1, 1960, and shall apply to all sewer tax bills issued to coin operated laundries after that date. (Ord. 385, §§1-2.)

**Secs. 23-4 to 23-8. Reserved.**

*(Revised 09/10)*

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**ARTICLE II**

**MOTOR VEHICLE TAX**

**Sec. 23-9. Motor vehicle license tax levied.**

There is hereby levied upon each motor vehicle registered by the Department of Revenue within the limits of the City of Potosi an annual license fee of five dollars; provided however, there is levied two dollars and fifty cents upon each motorcycle. (Ord. 433, §1; Ord. 966, §1; Ord. 989, §1)

**Sec. 23-10. Vehicle license tax payable annually.**

Said annual license fee shall be due and payable with the annual personal property tax. The City Clerk shall direct the clerks of the City to add the appropriate fees for each motor vehicle shown by the records of the City to be registered to a resident of the City to the personal property tax bill and it shall be collected with and in the same manner as the personal property tax. (Ord. 433, §2; Ord. 966, §1; Ord. 989, §1)

**Sec. 23-11. Issuance of receipt.**

Upon the payment of said annual license fee and personal property tax, the city collector shall issue to the owner thereof a receipt therefore, and a copy thereof shall be kept with said motor vehicle upon which the tax has been paid. (Ord. 433, §3; Ord. 966, §1; Ord. 989, §1)

**Sec. 23-12. Appeals for owners of vehicles lawfully registered elsewhere.**

City residents who are assessed the vehicle license tax on vehicles owned by them but registered to an address not within the City Limits, can appeal the assessment of the license tax to the City Clerk. If it is shown that the vehicle is registered at property owned or lawfully possessed by the resident not within the City Limits, the Clerk shall abate the license fee for that vehicle from the tax bill. All appeals must be made prior to payment of the license tax for abatement in that year. The City Clerk may consider and accept copies of land deeds, leases, motor vehicle registrations, and utility bills. Any person, whose appeal is denied by the City Clerk, shall have the right to appeal that decision to the Board of Aldermen at the next regularly scheduled meeting of the Board. No citation shall issue while such appeal is pending. (Ord. 433, §4; Ord. 966, §1; Ord. 989, §1)

**Sec. 23-13. Payment of personal property tax required – tax receipt proof of payment.**

No such receipt shall be issued by the City Clerk or Collector for any person who has not paid his city personal property tax, if assessed, to the City of Potosi. A copy of such receipt shall be kept in each vehicle upon which the tax was assessed and paid, and shall be conclusive proof that the tax has been paid on that motor vehicle that year (Ord. 433, §5; Ord. 966, §1; Ord. 989, §1)

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**Sec. 23-14. Penalties for violations.**

Any person who shall own, operate or park a motor vehicle subject to the City Motor Vehicle License Tax on the streets of the City of Potosi, Missouri, without paying such tax, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined not less than five dollars ($5.00) nor more than five hundred dollars ($500.00). (Ord. 433, §6; Ord. 479, §3; Ord. 767, §1; Ord. 966, §1; Ord. 989, §1)

**Secs. 23-15 to 23-19. Reserved.**

*(Revised 02/09)*

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**ARTICLE III**

**MUNICIPAL SALES TAX**

**Sec. 23-20. Sales tax imposed - In accordance with state regulations.**

Imposition of city sales tax. Pursuant to the authority granted by and subject to the provisions of House Committee Substitute for House Bill 243, passed by the 75th General Assembly of the State of Missouri, a tax for general revenue purposes is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in Sections 144.010 to 144.510, RSMo., and the rules and regulations of the director of revenue issued pursuant thereto. The rate of the tax shall be one percent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within Potosi, Missouri, if such property and services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.510 RSMo. The tax shall become effective as provided in subsection 4 of Section 2 of House Committee Substitute for House Bill 243 and shall be collected as provided in said House Committee Substitute for House Bill No. 243. (Ord. 445, §1.)

**Sec. 23-21. Exempting sales tax from domestic residential utility services.**

(a) ***Domestic residential utility services exempt from sales tax -*** From and after (retroactive to) January 1, 1980, all sales of domestic residential utility services within the city limits of Potosi, Missouri, are exempt from the municipal sales tax of Potosi, Missouri; and the minutes of the meeting of the city council of Potosi on November 26, 1979, giving effect to this exemption of municipal sales tax from domestic residential utility services is confirmed, verified, and given the full force and effect of the ordinances of the City of Potosi, Missouri.

(b) ***Utility services - sales within city -*** Utility services, as used in this Article, shall mean sales within the City of Potosi by the city for water, sewer service, and natural gas; and by private suppliers of electric energy and telephone service.

(c) ***Confirming and re-enacting sales tax provisions of Ordinance No. 445 -*** All other provisions of the general sales tax ordinance of the City of Potosi, Missouri, and Ordinance 445 of said city, are confirmed, and re-enacted for all purposes, and all of said provisions of said Ordinance 445 not in conflict herewith are declared to have been in full force and effect at all times since the enactment of said Ordinance 445, as aforesaid. (Ord. 569, §§1-3.)

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**Sec. 23-22. City sales tax.\***

(a) Pursuant to the Act, a sales tax at the rate of one half of one percent is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in Sections 144.010 to 144.510 RSMo., and the rules and regulations of the director of revenue issued pursuant thereto. The amount reported and returned to the director of revenue by the seller shall be computed on the basis of the combined rate of the tax imposed by Sections 144.010 to 144.510 RSMo., and the tax imposed by this Ordinance, plus any amounts imposed under provisions of law. (Ord. 745, §1)

(b) All revenues received by the City from the sales tax herein imposed under provisions of the Act shall be deposited by the City Treasurer or other authorized City officer, in a special trust fund and shall be used solely for the purpose of paying for the necessary capital improvements, repairs and maintenance of said improvements, either directly or by the retirement of Revenue Bonds, certificates of participation or other bonds previously issued or to be issued by the City at a future date, if the sales tax is approved by the voters of the City at an election to be held on November 2, 1999. (Ord. 745, §2)

(c) The City Clerk and all officers of the City are hereby authorized and directed to authorize the appropriate election officer of the State of Missouri to issue the necessary lawful Notices, prepare the appropriate ballots in order to submit the provisions of this Ordinance to the voters of the City for their approval or rejection at the election to be held in the City on November 2, 1999. The ballot of submission shall contain the following language:

Question: Shall the City of Potosi, Missouri, YES \_\_\_\_\_\_\_\_\_\_

impose a sales tax of one-half of one-percent

on all retail sales made in such City which are

subject to taxation as provided by law to fund

capital improvements which may include the

retirement of debt under previously authorized

bonded indebtedness? NO \_\_\_\_\_\_\_\_\_\_\_\_

If you are in favor of the question, place an "X" opposite "Yes." If you are opposed to the question, place an "X" in the box opposite "No." (Ord. 745, §3)

\*NOTE: Ordinance 745 was not approved by voters.

**Sec. 23-23. City sales tax to fund capital improvements to water and sewerage systems.\*\***

(a) Pursuant to the Act, a sales tax at the rate of one-half of one percent is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner

\*\*NOTE: Ordinance 773 was not approved by voters.

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provided in Sections 144.010 to 144.510 RSMo., and the rules and regulations of the director of revenue issued pursuant thereto. The amount reported and returned to the director of revenue by the seller shall be computed on the basis of the combined rate of the tax imposed by Sections 144.010 to 144.510 RSMo., and the tax imposed by this Ordinance, plus any amounts imposed under provisions of law. (Ord. 773, §1)

(b) All revenues received by the City from the sales tax herein imposed under provisions of the Act shall be deposited by the City Treasurer or other authorized City officer, in a special trust fund and shall be used solely for the purpose of paying for the necessary capital improvements, repairs and operating expenses of said improvements, either directly or by the retirement of Revenue bonds to be issued by the City if approved by the voters of the City at an election to be held on February 6, 2001. (Ord. 773, §2)

(c) The City Clerk and all officers of the City are hereby authorized and directed to authorize the appropriate election officer of the State of Missouri to issue the necessary lawful Notices, prepare the appropriate ballots in order to submit the provisions of this Ordinance to the voters of the City for their approval or rejection at the election to be held in the City on February 6, 2001. The ballot of submission shall contain the following language:

Question: Shall the City of Potosi, Missouri YES \_\_\_\_\_\_

issue revenue bonds in the amount of $2,500,000,

to be used solely to fund capital improvements to

the City of Potosi's water and sewerage systems,

and impose a sales tax of one-half of one percent

on all retail sales made in such City which are

subject to taxation as provided by law, solely to

repay such bonds? NO \_\_\_\_\_

If you are in favor of the question, place an "X" opposite "Yes." If you are opposed to the question, place an "X" in the box opposite "No." (Ord. 773, §3)

\*NOTE: Ordinance 773 was not approved by voters.

**Secs. 23-24 to 23-26. Reserved.**

*(Revised 7/01)*

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**ARTICLE IV**

**CIGARETTE SALES,**

**LICENSING AND TAXATION**

**Sec. 23-27. Definitions.**

When used in this Article, the following words shall have the meaning herein indicated:

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

*Cigarette* ***-*** Any roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

*Package* ***-*** Any individual package, box or other container in or from which retail sales of cigarettes are normally made or intended to be made.

*Retail dealer* ***-*** Any person other than a wholesale dealer, jobber or manufacturer engaged in the selling of cigarettes.

*Sale* ***-*** Any transfer of title or possession or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a consideration or any agreement therefor.

*Wholesale dealer* ***-*** Any person who sells or delivers for seller, cigarettes to retail dealers or other persons for the purpose of resale. (Ord. 435, §1.)

**Sec. 23-28. License required.**

Every person, firm or corporation who shall engage in the business of selling or supplying cigarettes to any retailer or cigarettes within the city shall procure a license therefor and at the time such license is issued shall pay to the city clerk the sum of one dollar ($1.00) as a registration fee and in addition thereto; each such person engaged in said business, shall pay an occupation tax at the rate of two dollars and fifty cents per thousand for any and all cigarettes sold or delivered to any such retailer. The rate of tax per package is five cents. The intent and meaning of this Article is that the same shall levy an occupation tax based upon and pursuant to the method provided for by Section 94.270 of the Revised Statutes of Missouri, 1949, and pursuant to the power therein granted and the powers granted under Statutes of Missouri to Cities of the Fourth Class. Said tax shall be paid and the stamps hereinafter provided for shall be affixed by the wholesaler or any other person who shall sell or deliver cigarettes to any retailer or cigarettes within the City of Potosi, or for the purpose of sale within the City of Potosi. (Ord. 435, §2.)

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**Sec. 23-29. Printed stamp required on cigarette packages.**

The tax provided for by Section 23-27 of this Article shall be paid by purchase from the city clerk of stamps of such design and denomination as may be prescribed by the city council. In the sale of said stamps the city clerk shall allow a discount of five (5) percent of the denominational or face value thereof. It shall be the duty of every person who shall sell or deliver any package of cigarettes to any retainer within the City of Potosi, to affix to each package of cigarettes so sold or delivered, stamp or stamps so purchased from and furnished by the city clerk, and which stamps so affixed shall evidence the payment of the tax imposed by this Ordinance. (Ord. 435, §3.)

**Sec. 23-30. Selling cigarette packages without stamps affixed or printed markings - Prohibited; counterfeit markings or stamps.**

No person, firm or corporation shall sell or offer for sale or display for sale at retail, any cigarettes without therefirst having been affixed to the package thereof so sold or delivered, stamp or stamps required thereto under the provisions of this Article; nor shall any person falsely and fraudulently make, forge, alter or counterfeit any stamp or stamps prescribed by the council under the provisions of this Ordinance, or cause or procure to be falsely or fraudulently made, forged, altered or counterfeited, any such stamp or stamps or knowing or wilfully utter, publish, pass or tender as true any false, altered or counterfeited stamp or stamps. (Ord. 435, §4 .)

**Sec. 23-31. License application.**

Every person desiring to continue to engage in or hereafter to begin to engage in the sale of cigarettes at retail within the city, shall file an application for a cigarette permit or permits. Every application for cigarette permit shall be made upon a form prescribed, prepared and furnished by the city clerk, and shall set forth such information as he shall require. Under the approval of the application, and the payment of a permit registration fee of one dollar ($1.00) for each permit applied for, the city clerk shall grant and issue to the applicant a cigarette permit as herein provided, for each place of business within the city set forth in the application. Cigarette permits shall not be assignable and shall be valid for the person in whose name issued and for the transaction of business in the place designated therein and shall at all times be conspicuously displayed at the places for which issued. All permits shall expire one (1) year after date of issue, unless surrendered, suspended or revoked. Whenever any permit issued under the provisions of this section is defaced, destroyed or lost the city clerk shall issue a duplicate permit for the defaced, destroyed or lost permit upon the payment of a fee of fifty cents (50¢). The city council may suspend, or, after hearing, revoke a cigarette permit, and in such event the city council shall request the holder thereof, to surrender immediately all permits to duplicates thereof, and the holder shall surrender promptly all such permits to the city council as requested. Whenever the city council shall suspend a cigarette permit they shall immediately notify the holder, and afford him a hearing, if desired, and if the hearing has not already been afforded, after such hearing the city council shall either rescind the order of suspension for good cause appearing therefor, or shall continue the suspension or revoke the permit. (Ord. 435, §5.)

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**Sec. 23-32. Cigarette wholesaler required to affix stamps to packages prior to delivery.**

Each wholesale cigarette dealer shall, before delivery to any retailer within the City of Potosi, affix to each package of cigarettes, stamps furnished by and purchased from the city clerk evidencing the payment of the tax imposed by this Article. (Ord. 435, §6.)

**Sec. 23-33. Cigarette retailer is responsible for insuring that wholesaler has affixed stamps to packages.**

Any person who shall purchase cigarettes from any wholesale dealer for the purpose of resale within the City of Potosi, or who shall offer for sale or display to sell any cigarette within said city shall have the responsibility of insuring that such stamps shall have been duly affixed as herein provided; any retailer who shall procure any cigarettes from any source where the wholesale dealer shall have failed, neglected or refused to affix the stamps as required by this Article shall immediately mark the date of delivery upon the unopened carton containing such cigarettes and shall within twenty four (24) hours thereafter procure and affix the required stamps, provided, that such purchase and affixation of stamps by the retailer shall not relieve the wholesale dealer from the penalties imposed by this Ordinance and the possession by any retailer of any cigarettes in any opened container or in any container on which the date of delivery shall not be plainly marked and upon which the required stamps shall not be affixed shall be deemed in violation of this Article. (Ord. 435, §7.)

**Sec. 23-34. Cigarette dealer required to cooperate in the examination of records and cigarette inventory.**

For the purpose of enabling the city of properly enforcing the terms of this Article as to such retail dealer the following provisions are hereby enacted: At the time of delivering cigarettes to any retail dealer each wholesale dealer doing business in the city shall make a true duplicate invoice showing the date of delivery, the amount and value of each shipment of cigarettes delivered, and the name of the retail dealer to whom delivery is made and shall retain the same for a period of three (3) years subject to the use and inspection of the mayor or any agent of his appointment. Each wholesale and retail dealer in the city shall procure and retain invoices showing the amount and value of each shipment of cigarettes received by him and the date thereof, and the name, of the shipper, and shall retain the same for a period of (3) years, subject to the use and inspection of the city. The mayor, by regulation, may provide that whenever cigarettes are shipped into the city, the railroad company, express company, trucking company or other public carrier transporting any shipment thereof shall file with the city clerk a copy of the freight bills within ten (10 ) days after the delivery within the city of each shipment. All dealers within the 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 mayor. The mayor or his duly authorized representatives are hereby authorized to examine the books, papers, invoices and other records, stock of cigarettes, in and upon the premises where same are placed, stored and sold, and the equipment of any such wholesale or retail dealer pertaining to the sale and delivery of cigarettes taxable under this Article. To verify the accuracy of the occupation tax imposed and assessed by this Article, each such person is hereby directed and required to give to the mayor or his duly authorized representatives, the means, facilities and opportunity for such examination as herein provided for and required. (Ord. 435, §8.)

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**Sec. 23-35. Cigarette tax refund; city clerk shall maintain records.**

Whenever any cigarettes on which stamps have been placed by a dealer have been sold and shipped by him into another city or state for sale or use there, or have become unfit for use and consumption or unsaleable, or have been destroyed, the dealer who purchased such stamps shall be entitled to a refund of the actual amount of the tax paid by him with respect to such cigarettes. (Ord. 435, §9.)

**Sec. 23-36. Machine stamping of cigarette packages permitted.**

Machine stamping of cigarette packages shall be permitted where all other provisions of this Article have been met, and where such stamp is approved by the mayor. (Ord. 435, §11.)

**Sec. 23-37. Penalties for violations.**

The following penalties are hereby fixed and imposed for the violation of this Article.

Any person violating any of the provisions of Section 23-27 through Section 23-34 , in addition to any other penalty provided for in this Article, shall upon first conviction thereof be fined in the sum of not less than ten dollars ($10.00) and not more than five hundred dollars ($500.00) and upon second conviction thereof, in the sum of not less than twenty-five dollars ($25.00) nor more than five hundred dollars ($500.00); and upon any subsequent conviction thereof shall be fined in the sum of not less than one hundred dollars ($100.00), and in case the person so subsequently convicted shall be a licensed retail dealer in cigarettes, his said permit shall thereupon be revoked and the same shall not be renewed for a period of one (1) year therefrom and each day's violation thereof shall be deemed a separate offense. Any act, relating to the false or fraudulent making, forging, altering or counterfeiting of any stamp prescribed by the provisions of this Article or knowingly and wilfully uttering, publishing, passing or tendering as true any false, altered, forged or counterfeited stamp provided for and required by this Ordinance for the purpose of evading the occupation tax herein provided for, shall upon conviction thereof, be fined not less than one hundred dollars ($100.00) nor more than five hundred dollars ($500.00). (Ord. 435, §10; Ord. 479, §3.)

**Secs. 23-38 to 23-42. Reserved.**

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**ARTICLE V**

**REAL ESTATE AND PERSONAL PROPERTY TAX**

**Sec. 23-43. Tax on Real Estate and Personal Property Tax.**

For the General Fund: $0.6577 on the $100.00 valuation. (Ord. 1174, §1)

*(Revised 03/2021)*

306.1

*(Revised 03/2021)*

306.2