

AN ORDINANCE to amend and reordain Section 36-52, Article X, Chapter 36, The Code of the City of Alexandria, Virginia, 1963, as amended, and to amend Article X, Chapter 36, of said Code by adding thereto a new Section 36-53.1 which Chapter 36 relates to TAXATION, which Article X relates to TAX ON THE SALE OF CIGARETTES, which Section 36-52 relates to PREPARATION AND SALE OF STAMPS BY CITY AND DUTIES AND POWERS OF THE DIRECTOR OF FINANCE AND THE COLLECTOR IN CONNECTION THEREWITH, and which new Section 36-53.1 relates to SELLER'S INVENTORY AS OF JUNE 30, 1969.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That Section 36-52, Article X, Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same hereby is amended and reordained to read as follows:

Sec. 36-52. Preparation and Sale of Stamps by City and Duties and Powers of the Director of Finance and the Collector in Connection Therewith.

The tax imposed by this article shall be paid by a local dealer, or other agent, affixing a stamp or stamps, or causing a stamp or stamps to be affixed, to each and every package of cigarettes in the manner and at the time or times hereinafter stated. Every dealer in the City shall have the right to buy and affix such stamps as an agent, and the Director of Finance may appoint, in addition to local dealers, such other persons as agents for the purpose of buying and affixing stamps as he may deem necessary; provided, however, that a seller shall not be entitled to be appointed as an agent until such seller shall have filed with the Director of Finance a bond in the penal sum of \$100.00, with surety approved by the Director of Finance, conditioned upon such seller's faithful performance of all duties and obligations imposed upon him as an agent hereunder. Every agent shall at all times have the right to appoint a person in his employ to affix the stamps to any cigarettes under the agent's control. For the purpose of making such stamps available for use by local dealers and other agents, the Director of Finance shall prescribe, prepare and furnish to the Collector, and the Collector shall sell, stamps of such denominations and quantities as may be necessary for the payment of the tax imposed by this article. In the sale of such stamps to a local dealer or other agent the Collector shall allow a discount of five per centum (5%) of the denominational or face value thereof to cover the cost which will be incurred by such dealer or agent in affixing the stamps to packages of cigarettes.\* In the event that printing by a meter machine is used in lieu of gummed stamps, there shall be allowed a \* discount \* of six and one half per centum (6 1/2%) of the denominational or face value thereof. The Director of Finance may from time to time, and as often as he deems advisable,

provide for the issuance and exclusive use of stamps of a new design and forbid the use of stamps of any other design, and he is hereby empowered to make and carry into effect all such reasonable rules and regulations relating to the preparation, furnishing and sale and redemption of stamps as he may deem necessary; provided, however, that in redeeming stamps or making refund for destroyed stamps, he shall in no case refund more than \* the cost of the redeemed or destroyed stamps. He is hereby further authorized and empowered to prescribe the method to be employed and the conditions to be observed in the use of meter machines for printing upon packages of any such cigarettes insignia to represent the payment of said tax.

Section 2. That Article X of Chapter 36 of The Code of the City of Alexandria, Virginia, 1963, as amended, be and the same is hereby amended by adding thereto a new section numbered 36-53.1 to read as follows:

Sec. 36-53.1. Seller's inventory as of June 30, 1969.

Notwithstanding the requirements of any other section of this article, with respect to cigarettes in a seller's inventory as of the close of business on June 30, 1969, a seller may sell such cigarettes within a sixty (60) day period from July 1, 1969 without the requirement of affixing a stamp, to such cigarettes as otherwise required by this article, provided such seller pays the tax levied and imposed by Section 36-51 of The Code, on or before July 5, 1969, on such inventory and further provided that he furnish an inventory count acceptable to the Director of Finance. In order to enable the Director of Finance to verify the accuracy of the inventory count, the seller shall afford the Director of Finance an opportunity to examine any such inventory.

Section 3. That this ordinance shall be published in a newspaper of general circulation in the City not later than five days following its introduction together with a notice containing the time and place for a public hearing. The Clerk of the Council shall note the date of introduction and first reading, the date of publication, the date of the public hearing, and the date of the second reading and final passage in the minutes of the meeting. This ordinance shall become effective July 1, 1969.

CHARLES E. BEATLEY, JR.  
Mayor

FINAL PASSAGE: JUNE 24, 1969

NOTE: Asterisks and underlining are not a part of this ordinance. Asterisks denote deleted material; underlining denotes new or changed material.