

ORDINANCE NUMBER 2025-44

**AN ORDINANCE AMENDING CHAPTER 22, ARTICLE V, "TOBACCO TAX"
OF THE CODE OF ORDINANCES OF THE CITY OF OXFORD**

BE IT ORDAINED by the City Council of the City of Oxford, Alabama, as follows:

SECTION 1. That Chapter 22, Article V, "Tobacco Tax", of "The Code of Ordinances of the City of Oxford, Alabama, is hereby amended in its entirety as follows:

Section 22-162. Definitions

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Dealer means any wholesale or retail dealer as herein defined.

Package means the individual box or other container from which or in which retail sales of the tobacco products mentioned herein are normally made or intended to be made.

Person means a natural person, firm, corporation, club, association, joint stock company, receiver, estate, trustee, or any other person acting in a fiduciary capacity.

Retail dealers means every person, other than a wholesale dealer, who sells, offers for sale, or delivers within the city or its police jurisdiction, any tobacco products irrespective of quantity or amount, or the number of sales; and all persons operating under a retail dealer's license.

Retail price means the usual selling price of the article before adding the amount of the tax assessed herein, or the tobacco tax assessed by the state.

Sales means any transfer of title or possession, or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for consideration or any agreement therefor, including rewards, prizes or premiums of such tobacco products given as a result of operations of punchboards, shooting galleries and other activities.

Tobacco products means cigarettes, cigars, chewing tobacco, smoking tobacco and other products containing tobacco.

Wholesale dealer and jobbers means a person who sells and delivers within the city at wholesale only, any tobacco products to licensed retail dealers for the purpose of resale only.

Section 22-163. Exemptions from article.

This article shall not be applied so as to impose any unlawful tax or unlawful burden on interstate commerce or any business of the United States government or any branch or agency thereof.

This article shall not apply to the tobacco products subject to this article stored by a wholesale dealer for the purpose of resale or reshipment outside the city and which are actually resold or reshipped.

Section 22-164. Tax imposed in the city; amount.

In addition to all other taxes of every kind now imposed by law, each person, firm, corporation, club, association or other entity within the corporate limits of the City of Oxford, who sells or stores or receives tobacco products for the purpose of distribution to any person, firm, corporation, club, association or other entity within the city shall pay to the city a license or privilege tax on said tobacco products in the following amounts:

- (a) *Little cigars*. Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per 1,000: \$0.01 for each cigar.
- (b) *Cigars, cheroots, stogies, etc.* Upon cigars of all descriptions made of tobacco, or any substitute therefor except as described and taxed in subsection (a): \$30.00 per 1,000.
- (c) *Cigarettes*. Upon all cigarettes made of tobacco, or any substitute therefor: \$0.10 upon each package of 20 or fractional part thereof.
- (d) *Smoking tobacco*. Upon all smoking tobacco, including granulated, plug cut, crimp cut, ready rubbed and other kinds and forms of tobacco prepared in such manner as to be suitable for smoking in a pipe or cigarette: \$0.10 per package not exceeding three ounces, plus \$0.05 per ounce or fractional portion thereof exceeding three ounces.

(e) *Chewing tobacco*. Upon all chewing tobacco prepared in such manner as to be suitable for chewing only and not suitable for smoking as described and taxed in subsection (d) of this section: \$0.10 per package not exceeding three ounces, plus \$0.05 per ounce or fractional part thereof in excess of three ounces.

(f) *Snuff*. Upon each tin, bag, box or pouch of snuff: \$0.10 per package not exceeding two ounces, plus \$0.05 per ounce or fractional part thereof exceeding two ounces.

Section 22-165. Manner of determining weight and price.

Whenever in this article reference is made to any manufactured tobacco products, manufactured or imported to sell at a certain price as the basis for computing the tax, it is intended to mean the ordinary, customary, or usual price paid by the consumer for the tobacco products taxable under this article.

Whenever in this article reference is made to any manufactured tobacco products on which the tax is based on weight, the weight as shown by the Federal Internal Revenue Stamp shall apply.

Section 22-166. Penalty and interest for delinquent tax remittances; discount.

The monthly tax levied by this article shall be due on the 20th day of the calendar month specified in such levy and shall be delinquent if not paid by such day. In addition to the taxes, penalties and interest levied by this article, the revenue director may impose as an administrative fee, the sum of \$10.00 for any final notices personally delivered or mailed by certified mail to any person, firm or other entity obligated to pay the taxes levied herein.

A discount equal to two percent of the total amount of taxes due pursuant to this article, not to exceed \$50.00, shall be allowed to each taxpayer upon the filing of the monthly report and upon payment of the amount of taxes due (minus the applicable discount) on or before the tenth day of the month or, in the event of mail remittance, the payment and report must be postmarked on or before the tenth day of the month in which taxes are due.

Section 22-167. Records.

It shall be the duty of every wholesale dealer, at the time of selling and delivering any tobacco products enumerated herein into the City of Oxford, to make a true duplicate invoice of the same. Such invoice shall show full and complete details of the sale and delivery of the tobacco products and shall be retained by the dealer for a period of three years. All such invoices shall be subject to audit and inspection by the city treasurer or his/her duly authorized agent at any and all times.

Wholesale and retail dealers shall also keep a record of the purchase, sale, exchange and receipt of all the tobacco products and hold all books, records, cancelled checks and other memoranda pertaining to such purchase, sale, exchange and receipt for a period of three years. All such books, records, cancelled checks and other memoranda shall be subject to audit and inspection by the city clerk or his/her duly authorized agent at any and all times.

Section 22-168. Penalty.

Any person, firm, corporation, club, association or other entity violating any of the provisions of this article shall, upon conviction, and in addition to any other penalties provided in this article, be punished by a fine of not less than \$50.00 and not more than \$500.00 and may be incarcerated not more than six months. Each violation of this article shall constitute a separate offense.

SECTION 2. Effective Date.

This ordinance shall become effective on January 1, 2026, following its adoption and lawful publication.

SECTION 3. Severability.

Each section, clause, sentence, and paragraph of this ordinance is severable. If any part is found unconstitutional, the remaining portions shall remain in effect.

SECTION 4. Repealer.


All ordinances or parts thereof in conflict with this ordinance are hereby repealed.

APPROVED and ADOPTED this 23rd day of September, 2025.


CITY COUNCIL OF THE CITY OF
OXFORD, ALABAMA


Chris Spurlin, Council President


Charlotte Hubbard, Council Member


Phil Gardner, Council Member



Steven Waits, Council Pro Tempore


Mike Henderson, Council Member

APPROVED:


Alton Craft, Mayor

ATTEST:


Alan B. Atkinson, City Clerk

CERTIFICATION OF ADOPTION

I hereby certify that the attached ordinance was duly adopted by the Oxford City Council in regular session assembled on the 23rd day of September, 2025, and is recorded in the official minutes of the Oxford City Council.


Alan B. Atkinson, City Clerk

CERTIFICATION OF PUBLICATION

I, Alan B. Atkinson, City Clerk for the City of Oxford, Alabama, do hereby certify this Ordinance was posted in three public places within the City and at Oxford City Hall beginning on the 24th day of September, 2025, as in accordance with the provisions of Code of Alabama, 1975, Section 11-45-8.



Alan B. Atkinson, City Clerk