



Carl Larkerbrink, City Collector
102 South Holden – Warrensburg, MO 64093
Phone: 660-747-9131 – Fax: 660-747-8927

Cigarette Permit Application

Fee: \$12.00

Date of Application:

Sales Tax#:

Name of Business:

Type of Business:

Phone#:

Address – Location of Business:

City – State – Zip Code:

Mailing Address (if different from above):

City – State – Zip Code:

Owner – Manager's Name:

Home Address:

Phone#:

City – State – Zip Code:

The undersigned certifies the above information to be true and correct according to the undersigned's best knowledge and belief. I further certify that I am not in arrears in the payment of any tax, fee or other charge due to the city.

Applicant's Signature & Date

CITY INFORMATION

License#:		Amount Paid:	\$
Date Sent:		Date Paid:	

Sec. 22-111. Definitions

For the purposes of this article, the following words and phrases shall have the meanings respectively ascribed to them:

Cigarette means any roll used 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.

Jobber means a middleman who buys in quantity and then sells them to retail dealers.

Occupation license tax means the tax imposed by the city under this article upon the business and for the privilege of selling cigarettes at retail in the city.

Package means the quantity of cigarettes wrapped and sealed in paper, tinfoil or otherwise by the manufacturer of cigarettes prior to being placed in cartons and shipped from the manufacturer.

Retail dealer means any person other than a wholesale dealer, jobber or manufacturer engaged in the business of selling cigarettes, by personal handling or through a vending machine, to the ultimate consumer or agent.

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 a consideration or by agreement therefore.

Vending machine means a mechanical device used for the sale and dispensing of cigarettes and automatically operated by the purchaser through the deposit of coins, slugs or tokens.

Wholesale dealer means any person who shall sell, distribute, deliver, convey or give away cigarettes to retail dealers or other persons in the city for the purpose of resale only
(Ord. No. 3189, § 2, 11-12-96)

Cross reference – Definitions and rules of construction generally, § 1-2.

State law reference – Similar definitions, RSMo 149.011.

Sec. 22-112. License required and tax levy.

Every wholesale dealer, jobber, retail dealer, manufacturer or other person engaged in selling cigarettes or offering, delivering or displaying cigarettes for sale within the city shall procure a license therefor for each place of business that desires to have for sale or distribution of cigarettes. At the time such license is issued, the city collector shall collect the sum of twelve dollars (\$12.00) as a registration fee for each place of business, and in addition thereto, each licensee shall pay an occupation tax of one dollar and fifty cents (\$1.50) per thousand for all cigarettes sold offered or displayed for sale.
(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-113. Payment of tax.

The tax provided for shall be paid by the fifteenth day of the next month following the month for which said tax is due. Every wholesaler or jobber shall generate a report detailing daily purchases and returns of cigarette sale by retail dealers or customers within the city. Monthly cigarette sales reports shall detail each day the invoice number, customer name and total cigarettes purchased by each retail dealer or customer. The canceled check, accompanied by the monthly cigarette tax reporting form, shall be proof of payment. Dealers wholesalers and retailers shall maintain and keep for a period of three (3) years such other records of cigarettes received, sold or delivered within the city. There shall be paid to the city collector a tax at the rate of one dollar and fifty cents (\$1.50) per thousand for any and all cigarettes sold. The wholesaler or jobber is hereby granted a discount of two (2) percent on the net tax due after refunds as provided for in section 22-130 to cover collection costs. Payments of tax will be submitted with the report due each fifteenth day of the month,
(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-114. Sale if cigarettes.

It shall be unlawful for any person to sell or offer or display for sale at retail any cigarettes unless said tax has been paid.
(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-115. Licensing of vending machines.

Every person who, in the capacity of owner, lessee, tenant or in any other capacity, shall operate or cause to be operated, directly or indirectly, a vending machine for selling and dispensing cigarettes to the public shall obtain from the city collector a license as required in section 22-112 for each vending machine in a form prescribed by the city collector and shall affix same in a conspicuous part of the vending machine. It shall be unlawful for any person to sell and dispense through a vending machine any cigarettes upon which the tax has not been paid.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-116. License.

Every application for a cigarette license shall be made on a form prescribed, prepared and furnished by the city and shall set forth such information as required. Upon approval of an application for a license, the license shall be granted and issued to the applicant. Cigarette licenses shall not be assignable and shall be valid only for the person in whose name issued and for the transaction of business in the places designated therein. Licenses shall at all times be conspicuously displayed at the places for which issued. All licenses shall expire on May 31 in each and every year, unless sooner suspended, surrendered or revoked for cause.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-117. Suspension or revocation of licenses and hearing.

Whenever it has been determined that the holder of a cigarette license has failed or refused to comply with any of the provisions of this article, or any rules or regulations prescribed or promulgated under this article, the city council shall be notified of such violation and the city manager shall schedule a hearing before the city council for the licensee alleged to have violated this article or regulations. The city manager shall provide written notice to the licensee of the hearing by regular mail at least ten (10) days prior to the hearing. At the hearing the city counselor shall present witnesses and evidence on behalf of the city to provide a full report of the alleged violation of this article or regulations. The licensee shall have the right to present witnesses and evidence of its own which are relevant to the alleged violation, The city council may thereafter for good cause shown, suspend or revoke the cigarette license of the licensee upon a written finding that the licensee has not complied with the provisions of this article or the rules or regulations promulgated hereunder.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-118. Notice of penalty.

When the city council suspends or revokes a cigarette license, the city collector shall notify the holder of the license immediately, and the holder shall promptly surrender the license on request.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-119. Examination of books, records, other pertinent data, equipment.

The city collector or other duly authorized city representative is authorized to examine the books, records, invoices, papers, stock of cigarettes in and upon any premises where the cigarettes are placed, stored, or sold and equipment of any such wholesale dealer, jobber or retailer 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 directed and required to give to the city collector or duly authorized city representative the means, facilities and opportunity for such examinations as are provided for and required in this section.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-120. Refund of tax.

Whenever any cigarettes have become unfit for use and consumption and are not salable or have been destroyed, they shall be entitled to a credit.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-121. Oaths and subpoenas.

The city and duly authorized representative shall have the 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 article and to examine them in relation thereto.

(Ord. No. 3189, § 2, 11-12-96)

Sec. 22-122. Penalty.

Any person violating this ordinance by failing to file the report and make the payment shall be punished by a fine or imprisonment as established by the Code of Ordinances of the City of Warrensburg. Failure to file each monthly report and make each monthly payment shall be deemed a separate offense.

(Ord. No. 3189, § 2, 11-12-96)