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# 230

AN ORDINANCE REQUIRING REGISTRATION  
OF ALL PERSONS ENGAGED IN THE SALE  
OF CIGARETTES AT RETAIL AND IMPOSING  
A TAX.

BE IT ORDAINED By the President and Board of Trustees of the Village of South Jacksonville, Illinois:

SECTION 1. No person, firm or corporation shall engage in the business of selling cigarettes at retail within the corporate limits of South Jacksonville, Illinois, without first registering with the Village Clerk.

SECTION 2. There is hereby imposed upon every person, firm or corporation which sells cigarettes at retail within the corporate limits of South Jacksonville, Illinois, a tax of One Cent (1¢) for every package of twenty (20) cigarettes so sold.

SECTION 3. It shall be unlawful for any person, firm or corporation to sell cigarettes at retail in the Village of South Jacksonville, Illinois, without paying to the Village a tax of One Cent (1¢) on each package of twenty (20) cigarettes so sold.

SECTION 4. Not later than the tenth (10th) day following the last day of each calendar month all persons, firms or corporations ~~which~~ sell cigarettes at retail within the corporate limits of the Village of South Jacksonville, Illinois, shall file with the Village Clerk a sworn statement of the number of packages of cigarettes sold in the preceding calendar month, and shall remit with said statement a sum equal to the number of packages of twenty (20) cigarettes sold within said month multiplied by One Cent (1¢).

SECTION 5. Every person, firm or corporation subject to the tax herein provided, shall have and preserve records of all cigarettes purchased for resale, which records shall be open to inspection for two years after such purchase.

SECTION 6. All moneys received in payment of this tax by the Village Clerk shall be deposited in the general corporate fund.

