

ORDINANCE NUMBER 2023-003

An ordinance to repeal Ordinance number 2018-015, (adopted by the City Council of the City of Creola on September 13, 2018) and declaring same void, and to retroactively reinstate and revert to previously adopted Ordinance No. 8, (adopted by the City of Creola or its predecessor on October 26, 1978); and to ratify all acts previously taken in reliance on Ordinance No. 8 related to the sale of cigarette stamps or the taxation of cigarettes in the City of Creola or its police jurisdiction.

WHEREAS, on October 26, 1978, the Mayor, and Council of the Town of Creola (now City of Creola) adopted Ordinance No. 8, which assessed certain taxes on the sale of cigarettes in the city limits and police jurisdiction of the City of Creola; and

WHEREAS, Section 2 of Ordinance No. 8 assessed a tax on the sale of cigarettes within the corporate limits of Creola in the amount of two cents on each package containing fifty cigarettes or less or fraction thereof sold within each month; and

WHEREAS, Section 3 of Ordinance No. 8 assessed a tax on the sale of cigarettes within the police jurisdiction of Creola in the amount of one cent on each package containing fifty cigarettes or less or fraction thereof sold within each month; and

WHEREAS, On September 13, 2018, the City Council and the Mayor of the City of Creola adopted Ordinance No. 2018-015, with, among other provisions, the stated intent to repeal Ordinance No. 8, in part so as to renumber the Ordinance related to the taxation of Cigarettes; and

WHEREAS, The Mayor and the City Council of the City of Creola desire to repeal Ordinance No. 2018-015 in its entirety and thereby retroactively reinstate and revert to Ordinance No. 8, due to the repeal herein of the repealing ordinance (Ordinance No. 2018-015); and

WHEREAS, the Mayor and City Council of the City of Creola further desire to declare Ordinance No. 2018-015 void, and desire to clarify the Ordinance related to the taxation of cigarettes in the corporate limits and the police jurisdiction of Creola, and in addition desire to ratify and confirm all previous actions taken in conformity with Ordinance No. 8 which occurred prior to the repeal of Ordinance No. 2018-015:

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL AND MAYOR OF THE CITY OF CREOLA AS FOLLOWS:

SECTION 1

Ordinance No. 2018-015 is hereby declared to be void, and as of the effective date of this repealing Ordinance, is hereby repealed retroactively to September 13, 2018, and prior to its adoption.

SECTION 2

As a result of the retroactive repeal of Ordinance No. 2018-015, Ordinance No. 8 (previously adopted by the City of Creola (or then Town of Creola) on October 26, 1978), is hereby revived and reinstated expressly by this repealing Ordinance, and by operation of law, as if Ordinance No. 8 had never been previously repealed.

SECTION 3

All prior acts or actions of the City of Creola taking place prior to the adoption of this repealing ordinance in conformity with Ordinance No. 8 (adopted October 26, 1978) are hereby ratified.

SECTION 4

Upon its adoption and publication as required by law, this repealing Ordinance shall become retroactively effective and operative as of September 13, 2018. Ordinance No. 8, having been previously published in accordance with law, shall continue in full force and effect, with an effective date of October 26, 1978, until its repeal, if any.

ADOPTED AND APPROVED THIS 25th day of May 2023.

Mayor

Attested to on the ____ day of _____, 2023.

City Clerk

