Counties, cities and towns may levy tax.

Counties, cities, or towns may levy a license tax on the business taxed in this section not in excess of that levied by the State.

Sec. 136. *Newspaper Contests.*

Tax on newspaper contests.

Every person, firm, or corporation that conducts contests and offers a prize, prizes, or other compensation to obtain subscriptions to newspapers, magazines, or other periodicals in this State shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such contests, and shall pay for such license the following tax for each such contest:

Tax graduated upon frequency of issues.

Monthly, weekly, semi-weekly newspaper, magazine, or other periodical $100.00

Daily newspaper or other daily periodical $200.00

Counties, cities and towns may not levy tax.

Counties, cities, or towns shall not levy any license tax under this section.

Sec. 137. *Persons, Firms, or Corporations Selling Certain Oils.*

Tax on oils, gasoline, etc. $2.50.

(a) Every person, firm, or corporation engaged in the business of selling illuminating or lubricating oil or greases, or benzine, naptha, gasoline, or other products of like kind shall apply for and procure from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for the same a tax of two dollars and fifty cents ($2.50).

Additional tax of 5% of total gross annual sales in excess of $5000.

(b) In addition to the tax herein levied under sub-section (a) of this section, such person, firm, or corporation shall pay to the Commissioner of Revenue, on or before the first day of July of each year an annual additional license tax equal to five per cent of the total gross sales for the preceding year or part of the year that the business is so conducted or the privilege so exercised, when the total gross sales of such commodities exceed five thousand dollars ($5,000.00), or pro rata for a part of the year.

Report of total gross sales to be returned to Commissioner.

Verified.

(c) The amount of such total gross sales shall be returned to the Commissioner of Revenue on or before the date specified in subsection (b) of this section by such person, firm, or corporation, verified by the oath of the person making the return, upon such forms and in such detail as may be required by the Commissioner of Revenue.

Counties may not levy tax, but cities and towns may upon basis of population.

(d) Counties shall not levy any license tax on the business taxed under this section; but cities or towns in which there is located an agency, station, or warehouse for the distribution or sale of such commodities enumerated in this section may levy the following license tax:

In incorporated towns and cities of less than 10,000 population $25.00