

ACTS

OF THE

SESSION OF 1866-7,

OF THE

GENERAL ASSEMBLY OF ALABAMA,

HELD IN THE

CITY OF MONTGOMERY,

COMMENCING ON THE

Second Monday in November, 1866.



ROBERT M. PATTON, Governor.
THOMAS B. COOPER, Speaker House of Representatives.
WALTER H. CRENSHAW, President of the Senate.



MONTGOMERY, ALA :
REID & SCREWS, STATE PRINTERS.
1867.

On the gross receipts, during such tax year, of all cotton pickeries, and from the storage of cotton, or other merchandise, or produce, at the rate of one per cent. Cotton pickeries 1 per cent.

8. On every pack, or part of a pack of playing cards, sold by wholesale, retail, or otherwise disposed of, during such tax year, fifty cents. Playing cards 50 cents.

9. On every legacy, where letters testamentary have not been taken out in this State, received by any person other than the child, adopted child, grandchild, brother, sister, father, mother, husband, or wife, and on all property given by deed or otherwise, to any such person, on the amount or value thereof, to be assessed to the beneficiary, guardian, trustee, or legal representative, at the rate of three per cent. Bowie knives 3 per cent.

10. On all pistols or revolvers in the possession of private persons not regular dealers holding them for sale, a tax of two dollars each, and on all bowie knives, or knives of the like description, held by persons not regular dealers, as aforesaid, a tax of three dollars each; and said tax shall be collected by the assessor when assessing the same, on which a special receipt shall be given to the tax payer therefor, showing that such tax has been paid for the year, and in default of such payment, when demanded by the assessor, said pistols, revolvers, bowie knives, or knives of like description, shall be seized by him, and unless redeemed by payment in ten days thereafter, with such tax, with an additional penalty of fifty per cent., the same shall be sold at public outcry before the court house door, after five days notice; and the overplus remaining, if any, after deducting the tax and penalty aforesaid, shall be paid over to the person from whom the said pistol, revolver, bowie knife, or knives of like description, were taken, and the net amount collected by him shall be paid over to the collector every month, from which, for each such assessment and collection, the assessor shall be entitled to fifty cents, and when the additional penalty is collected, he shall receive fifty per cent. additional thereto. Pistols \$2 00. Bowie knives. How collected.

11. On all steamboats, vessels, and other water crafts plying in the navigable waters of the State, at the rate of one dollar per ton of the registered tonnage thereof, which shall be assessed and collected at the port where such vessels are registered, if practicable; otherwise, at any other port or landing within the State where such vessels may be; but this shall not include flat-bottom Steamboats \$1 00 per ton.