

GENERAL ACTS,

PASSED AT THE

JANUARY AND FEBRUARY SESSION, 1867.

CHAPTER CLIII.

AN ACT to amend an act entitled an act to provide for the support of wounded and disabled soldiers, and for the support and education of indigent children of deceased soldiers, approved Nov. 21, 1865.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That the eighth section of the above recited act be so amended, that the several Boards of County Police of this State, shall be allowed, until the first day of May, 1867, to return a list of the destitute and disabled State and Confederate soldiers, and the destitute widows and orphans of State and Confederate soldiers, residing in their respective beats, which said lists shall be consolidated and filed in the Probate Clerk's office, and a certified copy thereof shall be immediately filed by said Probate Clerk in the office of the Auditor of Public Accounts, and shall constitute the basis of the prorata distribution of the fund of sixty thousand dollars, now in the State Treasury, set apart in pursuance of the above recited act; and if, on or before the third Monday of May, A. D., 1867, any Board of Police or Clerk of Probate shall neglect or fail to file in the office of the Auditor of Public Accounts, the lists herein required, the distribution shall be then made without the

Returns, when to be made.

Certified copy to be sent to Auditor.

When distribution shall be made.

filing in the office of the Secretary of State a copy of said acceptance, so far as to bestow upon the Company accepting its provisions, all the powers and privileges granted by this act.

Approved Feb. 21, 1867.

CHAPTER CCCXVII.

AN ACT to amend an act entitled an act to raise a revenue to defray the expenses of the Government of the State of Mississippi, approved December 5th, 1865.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That a tax of one per cent. upon the gross amount of any and all collateral inheritances, devises or bequests received by any beneficiary or recipient thereof, shall hereafter be assessed and collected from said beneficiary or recipient.

Bequests, in inheritances.

SEC. 2. *Be it further enacted,* That hereafter the following taxes shall be assessed and collected, to-wit:

On each and every pistol which has more than one barrel or revolver, the sum of two dollars.

Pistols.

On each and every single barrel pistol, the sum of one dollar.

Shotguns.

On each rifle, shotgun, or army gun, the sum of fifty cents.

Bowie-knives.

On each and every bowie-knife, sword-cane or dirk, the sum of two dollars.

And it shall be the duty of the Assessor, when he assesses the taxes imposed by this

section, to collect at the time of the assessment, the said tax, and pay the same over to the Sheriff, with the names of the parties from whom it was collected, and for his services in collecting, the said Assessor shall have the right to reserve five per cent.

Duty and fee
of Assessor.

On all dogs of every name and species, the sum of forty cents.

Dogs.

On each and every male inhabitant of this State, between the ages of twenty-one years and fifty-five years, the sum of two dollars, except disabled State and Confederate soldiers, to be assessed and collected in accordance with the provisions of the act to which this is an amendment.

Poll tax.

On each and every bale of cotton, the sum of fifty cents; all of which taxes to be assessed and collected, as now provided by law: *Provided*, That this tax on cotton shall not take effect until the first day of September, 1867.

Cotton.

On the gross amount of any prizes in money or property drawn by any person in any lottery, gift enterprise or any other scheme of chance authorized by law, the sum of five per cent., which it shall be the duty of the manager or agent who pays said prize to the party who drew it to collect and pay over to the Sheriff, and it is hereby made the duty of the Assessors to require all managers of lotteries, gift enterprises or companies chartered by this State, or their agents, to give in on oath a list of prizes, either of money or property which have passed through their hands, or which have come to their knowledge.

Tax on prizes

SEC. 3. *Be it further enacted*, That hereafter any and all flat-boats, or other water craft which bring down or deal exclusively in provisions or breadstuffs shall be exempted from all tax levied by the act to which this

Flat-boats. act is an amendment, or any other act upon payment of one half of one per cent. on amount of gross sales.

Cotton. SEC. 4. *Be it further enacted*, That all cotton of any crop or growth of any year prior to the year 1867, hereafter shipped or sent to market shall be subject to a tax of one dollar per bale.

Express companies. SEC. 5. *Be it further enacted*, That a tax of two thousand dollars shall hereafter be paid annually by each and every express company doing business in this State, and that after the first day of May next, any express company, or agent of any express company, who shall presume to transact any express business, without the payment of the tax herein imposed, shall be liable, upon conviction, to a fine of not less than five thousand dollars, and imprisonment in the county jail not less than twelve months, or both, at the discretion of the court, and that said tax shall be paid into the Treasury of the State, and the receipt of the Treasurer shall be sufficient authority for any express company to carry on their business until the commencement of the next fiscal year.

Breweries. SEC. 6. *Be it further enacted*, That the tax on breweries for the manufacture of malt liquors in this State, shall be one hundred dollars per annum.

Rents. SEC. 7. *Be it further enacted*, That a tax of three-tenths of one per centum shall be levied and collected from the lessors upon the amount of annual rents of lands and tenements in this State.

SEC. 8. *Be it further enacted*, That the taxes herein levied shall be assessed and collected as now provided by law, and that all acts and parts of acts inconsistent with this act, be, and they are hereby repealed.

Approved Feb. 21, 1867.