

L A W S .
OF THE
STATE OF MISSISSIPPI,
PASSED AT A REGULAR SESSION
OF THE
MISSISSIPPI LEGISLATURE,
HELD IN THE
CITY OF JACKSON.

Commencing Jan. 8th, 1878, and Ending March 5th, 1878.

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1878.

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OF THE
STATE OF MISSISSIPPI.

CHAPTER I.

AN ACT making an appropriation to defray the expenses of the State Government for 1878 and 1879.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi,* That the following sums, or so much thereof as may be necessary, be appropriated out of any money in the Treasury not otherwise appropriated, to pay the expenses of the State Government for the years 1878 and 1879 :

For salaries of the Governor, Secretary of State, Attorney-General, Treasurer, Auditor, Superintendent of Public Education, and their deputies and clerks, as authorized by law, for the year 1878, twenty-two thousand five hundred dollars.....\$	22,500 00	State officers 1878.
For salaries of the same for the year 1879, the sum of twenty-four thousand five hundred dollars.....	24,500 00	State officers 1879.
For salary of Lieutenant-Governor for the year 1879, eight hundred dollars; <i>Provided,</i> That		Lieutenant Governor.

LAWS OF THE

	the Lieutenant-Governor shall receive nothing for compensation for expenses in attending the State Board of Registration in years in which there is no session of the Legislature.....	800 00
Salaries Benevolent Institutions.	For salaries of the Superintendents of the Lunatic Asylum, Blind Asylum, and Deaf and Dumb Institute, for the year 1878, four thousand dollars.....	4,000 00
	For salaries of same for the year 1879, four thousand dollars.....	4,000 00
	For salary of Librarian and Keeper of the Capitol, eight hundred dollars, (for the year 1878).....	800 00
State Librarian.	For salary of same for 1879, eight hundred dollars.....	800 00
	For salary of Superintendent of the Penitentiary, for the year 1878, the sum of one thousand dollars.....	1,000 00
Superintendent Penitentiary.	For the annual salary of said Superintendent, for the year 1879, one thousand dollars, which last named amount shall be the full annual salary of said officer....	1,000 00
	For salaries of Supreme Judges, for 1878, ten thousand five hundred dollars.....	10,500 00
Supreme Judges.	For salaries of said Judges for 1879, ten thousand eight hundred and fifty dollars.....	10,850 00
	For salaries of ten Circuit Judges for 1878, twenty-five hundred dollars each, \$2,500, twenty-five thousand dollars.....	25,000 00
Circuit Judges.	For 1879, for same, twenty-five thousand dollars.....	25,000 00
	For ten Chancellors, two thousand five hundred dollars each; twenty-five thousand dollars for each of the years of 1878 and 1879, making for both years, fifty thousand dollars	50,000 00
Chancellors.		

For each of the eleven District Attorneys (including the District Attorney for the 11th Judicial District), who has been assigned by the Governor, and is in the actual discharge of the duties of his office, twelve hundred dollars, making thirteen thousand two hundred dollars for each of the years 1878 and 1879, total.....	District Attorneys.	26,400 00
For salary of Judge of 11th Judicial District, for each of the years of 1878 and 1879, six hundred dollars; for both years, twelve hundred dollars.....		1,200 00
For the support of the Lunatic Asylum, sixty thousand dollars for each year, making.....	Lunatic Asylum.	120,000 00
For the support of the Deaf and Dumb Institute, for each year, eight thousand five hundred dollars, making for both years, seventeen thousand dollars.....	Deaf and Dumb Institute.	17,000 00
For the support of the Blind Asylum, for each year, seven thousand and five hundred dollars, making for the two years, fifteen thousand dollars.....	Blind Asylum.	15,000 00
For Alcorn University, including interest drawn on agricultural land scrip fund, for each year, eight thousand dollars; for both.	Alcorn University.	16,000 00
For the State Normal School at Holly Springs, for each year, three thousand dollars; for both,	Normal School, Holly Springs.	6,000 00
For repairs on building of said Normal School, three hundred and fifty dollars.....		350 00
For fire companies in the city of Jackson, one thousand dollars for each year; for both.....	Jackson Fire Companies.	2,000 00
Commissions for assessing, thirty thousand dollars, exclusive of any unexpended balance of former appropriations.....	Assessing Commissions	30,000 00

Contingent expenses of departments.	For distributing Laws and Journals, postage and express charges for departments, fuel and gas for capital, and contingent fund for all State officers, except Governor, seven thousand dollars for each year; for both	14,000 00
	<i>Provided</i> , That no part of said last named appropriation shall be drawn or expended for any purpose whatever, except upon proper accounts, approved by the Governor, and only in the public service and not for any private use whatever, and a detailed report of such expenditures shall be given in the annual report of the Auditor of Public Accounts. Each officer shall keep itemized accounts of expenditures on this account.	
Executive contingent fund.	For Executive contingent fund, six thousand dollars.....	6,000 00
State Library	For the State Library, each year, one thousand dollars; making for the two years two thousand dollars.....	2,000 00
Capitol repairs.	For capitol repairs, fifteen hundred dollars.....	1,500 00
Chickasaw school fund interest.	For interest on the Chickasaw school fund, for two years, one hundred and thirty-nine thousand dollars.....	139,000 00
Insurance Deposits.	Interest on insurance deposits, eighteen thousand dollars (\$18,000.00) for each year, making for both years.....	36,000 00
Public Printing.	For printing the Laws and Journals, and other printing, for the several departments, for the year 1878, in addition to any unexpended balance for 1877, the sum of 15,000.00; for printing for the several departments	

for the year 1879, \$8,000.00; in all.....	23,000 00	
For 170 copies of the <i>Daily Clarion</i> , furnished the Legislature, three hundred and forty dollars	340 00	Daily Clarion
For the payment of fees for counsel employed, or to be employed, by the Governor to represent the State in cases before the Supreme Court of the United States, to be drawn on the certificate and order of the Governor, two thousand dollars.....	2,000 00	Counsel Fees.
For expenses of member of State Board of Registration, not residing at the capital, one hundred and fifty dollars	150 00	State Board of Registration.
For fees due J. S. Hamm as counsel for the State in the case of the Mobile and Ohio Railroad vs. R. J. Moseley, Tax Collector, etc., fifteen hundred dollars.....	1,500 00	Fees to J. S. Hamm.
For a judiciary fund, to be used only in paying certain allowances to district attorneys, authorized by laws passed at the present session of the Legislature, four hundred dollars.....	400 00	Special District Attorneys.
Any unexpended balance of this appropriation, shall be covered into the treasury.		
For shelves and drawers in office of Secretary of State, seventy dollars	\$ 70 00	Office Secretary State.
For shelving and drawers for Auditor's office.....	200 00	Auditor's office.
To pay J. & T. Green for rent of office of superintendent of public education, fifteen hundred dollars, or so much thereof as may be necessary to pay the rent of said office from the commencement of the lease, until the surrender of the office at		J. & T. Green, rent.

	the rate originally agreed on (\$1,500,) payable on the order of the Governor.....	1,500 00
Supreme Court Reports.	For supreme court reports, ten thousand two hundred dollars... <i>Provided</i> , That not more than four dollars per page shall be paid for the number of pages in one copy for each volume.....	10,200 00
Clerk Supreme Court.	For the clerk of the supreme court, for the years 1878 and 1879, payable only on the order of the court, the following sums, viz: for recording the opinions of the court for the years 1878 and 1879, nine hundred dollars.	900 00
	For costs in State cases, one hundred and fifty dollars.....	150 00
	For books and blanks, five hundred dollars.....	500 00
Sheriff to Supreme Court.	For sheriff's attendance on the supreme court, for the years 1878 and 1879, three hundred dollars for each year; for both.	600 00
Porter of Capitol.	For porter of the capitol, two years, six hundred dollars (\$300 per year).....	600 00
Adjutant General.	For salary of Adjutant General, five hundred dollars for each year; for both years.....	1,000 00
Secretary Registration Board.	For Secretary of State Board of Registration, for two years.....	200 00
Secretary Trustees Lunatic Asylum.	For Secretary of the Board of Trustees of the Lunatic Asylum two hundred dollars for each year (200); and for both years	400 00
Sergeant-at-Arms Senate.	For expenses incurred by the Sergeant-at-Arms of the Senate during the present session of the Legislature, thirty-six dollars and sixty-five cents.....	36 65
Sergeant-at-Arms House.	For expenses incurred by the Sergeant-at-Arms of the House during the present session, including traveling expenses,	

summoning witnesses, etc., one hundred and sixty dollars and ninety cents.....	160 90	
For repairs on the Blind Asylum, four hundred dollars.....	400 00	Blind Asylum.
Repairs on Governor's Mansion....	400 00	Governor's Mansion.
For building a new wing to the Deaf and Dumb Institute, and repairing and repainting present buildings, five thousand dollars.....	5,000 00	New wing for Deaf and Dumb Institute.
<i>Provided</i> , This appropriation shall not be drawn or used unless in the opinion of the Governor, the number of students shall be such as to render additional room necessary, and shall only be drawn on the approval of the Governor.		
For time lock on the door of the Treasury vault, four hundred dollars.....	400 00	Treasury vault.
For extra clerical force, including levee committee investigating clerk, and service for committee on ways and means, and extra enrolling clerks of the House, payable on the certificate of the clerk and speaker, two hundred and seventy-five dollars, or so much thereof as may be necessary.....	275 00	Extra clerical force, House.
For extra enrolling clerks for Senate, seventy-five dollars, or so much as may be necessary, payable on the certificate of the secretary and president of the Senate.....	75 00	Enrolling clerks Senate
For Eli Whitney, in full payment of judgment recovered by him in Hinds county circuit court against the State for forty-two hundred and sixty dollars, July 15, 1876, affirmed by the supreme court November 27,		Eli Whitney.

	1876, and all interest and cost thereon, to be paid to him or his attorneys, on production and filing with the Auditor of Public Accounts a certified copy of said judgment, and cost bills duly received by said attorneys	4,000 00
C. E. Buck, Sheriff.	To C. E. Buck, sheriff and tax-collector of Claiborne county, for taxes over-paid in 1875 and 1876, one hundred and ninety-eight dollars and fifty-seven cents.....	198 57
University of Mississippi.	For University of Mississippi, for repairs and improvements.....	6,000 00
	For same, for general University purposes, for the year 1878, \$27,000; and for the year 1879, \$27,000.....	54,000 00

SEC. 2. *Be it further enacted.* That the sum of five hundred dollars annually be, and the same is hereby appropriated out of any moneys in the State treasury, not otherwise appropriated, to the institution of deaf and dumb, and the same amount to the institute of blind, to be used by the superintendents of said institutes, in transporting indigent blind and deaf and dumb children to and from said institutions. The fees of witnesses before investigating committees of the House of representatives shall be paid out of the legislative fund on the certificate of the chairman of such committee, signed by the clerk and speaker of the House.

SEC. 3. *Be it further enacted,* That "an Act to fund the floating debt of the State, and to provide for the collection of taxes and other dues to the State in United States currency, and for other purposes," approved March 28, 1874, be amended so as to reduce the amount authorized to be funded in bonds of series "F," maturing January 1, 1882, to one hundred and twenty-five thousand dollars, and

State bonds.

also be further amended so as to authorize another series of bonds, to be known as series "G," for one hundred thousand dollars, due and payable January 1, 1883, subject to all the provisions and conditions under which the bonds authorized in the original Act, to which this is an amendment, were issued, and said bonds shall be of the same legal force and effect as if originally authorized in the Act to which this is an amendment, and the tax to pay the principal and interest on such bonds is hereby continued one year more than said Act provides.

Sec. 4. *Be it further enacted*, That no warrants issued prior to January 1, 1878, shall be funded after the passage of this Act in series "D," of said Act, nor shall more than fifty thousand dollars of warrants so issued be funded in series "E" of said Act, to which this is an amendment.

What warrants fundable.

Sec. 5. *Be it further enacted*, That all annual appropriations shall be construed only to apply hereafter to the years of 1878 and 1879, and no money shall be drawn from the Treasury under any such provisions of law after the meeting of the Legislature in 1880. All money drawn and expended for buildings and repairs, when the amount so expended exceeds two hundred dollars, shall be done by contract made upon plans and estimates to be submitted and advertised, and let out to the lowest bidder by the trustees or other person or persons controlling such work, under such regulations as shall be approved by the Governor, and the warrants therefor shall only be drawn on accounts approved by the Governor.

Annual appropriation, how construed.

Contracts, when exceed \$200 00.

Sec. 6. *Be it further enacted*, That the sum of seven hundred and fifty dollars, or so much thereof as may be necessary, is hereby appropriated, to be used in defraying the cost and expenses incurred by the commissioner of this State in making, or having made, copies of the Confederate archives pertaining to the officers and soldiers from this State, engaged in the late war between the States, as required

Expenses Commissioner of Army Records.

of him by Act of the Legislature passed at the present session, the same to be paid monthly to said commissioner or to his order, and not more than one hundred dollars thereof shall be paid during any one month.

SEC. 7. *Be it further enacted*, That this Act take effect and be in force from and after its passage.

APPROVED, March 5, 1878.

CHAPTER II.

AN ACT to regulate the tax on privileges, and to provide a uniform license system.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi*, That a tax upon privileges is hereby levied as follows:

Express com- panies.	On each express company.....	\$2,000 00
	On each telegraph company oper- ating three hundred miles or more of wire.....	2,000 00
Telegraph companies.	On each telegraph company opera- ting over one hundred and less than three hundred miles of wire.	1,000 00
	On each company operating over twenty-five and less than one hun- dred miles of wire	500 00
	On each company operating less than twenty-five miles of wire, for each mile.....	1 00
Fire insur- ance.	On each fire insurance company.....	1,000 00
Life insur- ance.	On each life insurance company.....	500 00
Home com- panies.	<i>Provided</i> , That any home com- pany may pay in lieu of such sum, an amount equal to two (2) per cent. of property of the corporation taxable under the laws of this State, which shall be in full of all State and county taxes; <i>Provided further</i> , That so much of section 2445 of the Revised Code of 1871, as	

requires each agent to secure renewal certificates, and file the same in each county annually, be repealed.

On each sleeping car company two and one-half per cent. on the gross receipts within the State, or in lieu thereof.....	1,000 00	Sleeping cars
On each insurance agent.....	10 00	Insurance agents.
On each billiard or Jenny Lind table, nine or ten pin alley, or similar contrivance, kept for public use....	20 00	Billiard table, etc.
On each trading boat with produce, provisions and provender exclusively	50 00	Trading and wharf-boats.
On each wharf boat.....	100 00	
On all other trading boats	200 00	
On each tavern or hotel in city or town of five thousand inhabitants, or over, with capacity for thirty or more guests	75 00	
Same, with capacity for less than thirty guests	40 00	
On each tavern or hotel in city or town of two thousand, and not over five thousand inhabitants, with capacity for twenty-five or more guests.....	40 00	Taverns, hotels, boarding houses.
Same, with capacity for less than twenty-five guests.....	20 00	
On each tavern or hotel in city or town of less than two thousand inhabitants.....	10 00	
On each private boarding house not boarding students exclusively.....	5 00	
On each railroad eating house where two or more trains stop for meals daily.....	125 00	
On each railroad eating house where not more than one passenger train stops for meals.....	50 00	Railroad eating houses
<i>Provided, That no hotel or eating house shall be required to pay more than once under the foregoing provisions; but when subject</i>		

	to the conditions of more than one provision, the highest shall be paid.	
	Each restaurant, in city or town of over two thousand inhabitants.....	40 00
Restaurants.	Same in city or town under two thousand inhabitants, and over one thousand.....	20 00
	Same in towns under one thousand inhabitants	10 00
	On each circus or menagerie, or both combined, for each day, or part of a day's performance	50 00
Circus, side-show, concert	On each side show per day, or part of a day.....	10 00
	On each show, exhibition, concert or other performance, where a fee is charged for admission, and not devoted exclusively to religious, benevolent or educational purposes, (except when such performance is in a hall paying a privilege tax,) per day, or part of a day.....	5 00
Theatre.	On each room or hall used as theater or opera house, for public exhibitions, in city or town under five thousand, and over two thousand five hundred inhabitants, per year.	100 00
	On such other room or hall in city of over five thousand inhabitants, per year.....	200 00
	On each store stock under two thousand dollars	5 00
	On each store stock of \$2,000 to \$3,500.....	10 00
	On each store stock of \$3,500 to \$5,000.....	15 00
	On each store stock of \$5,000 to \$7,000.....	20 00
	On each store stock of \$7,000 to \$10,000.....	25 00
	On each store stock of \$10,000 to \$12,000	30 00
	On each store stock of \$12,000 to \$15,000	35 00

On each store stock of \$15,000 to \$20,000.....	50 00	Store stocks.
On each store stock of \$20,000 to \$25,000.....	60 00	
On each store stock of \$25,000 to \$35,000.....	85 00	
On each store stock of \$35,000 to \$50,000.....	100 00	
On each store stock of over \$50,000.	150 00	
Each auctioneer in towns of one thousand inhabitants, or less.....	5 00	
Same in town or city of one to three thousand inhabitants.....	20 00	
Same in city of over three thousand and under five thousand inhabitants.....	25 00	Auctioneers.
Same in city or town of over five thousand inhabitants.....	30 00	
Each peddler, on foot, for each county	5 00	
Each peddler with one horse or mule, or other animal, for each county....	10 00	
Each peddler with one horse or mule, or other animal, with wagon or other vehicle, for each county.....	20 00	Peddlers.
<i>Provided, persons peddling exclusively tin ware shall be exempt.</i>		
On each peddler with two horses or mules, or other animals, with wagon or other vehicle, in each county....	25 00	
On each cotton broker or factor, engaged in buying or selling cotton, and not licensed as a merchant...	15 00	Cotton brokers.
Each public cotton weigher where less than two thousand bales are weighed.....	5 00	
Over two thousand and less than four thousand bales.....	10 00	
Over four thousand and less than five thousand bales.....	15 00	Cotton weighers.
Over five thousand and less than eight thousand bales.....	20 00	
Over eight thousand and less than ten thousand bales.....	25 00	
Over ten thousand bales.....	30 00	
The number of bales to be the whole		

	number weighed in the city, town or shipping point, and not to the number weighed by any one weigher.	
Coal yard.	Each coal yard, except where charcoal alone is sold	25 00
Brewery.	Each brewery or establishment for the manufacture or bottling of ale, beer, soda or mineral water.....	20 00
Drug store.	Each drug store selling vinous and spirituous liquors in quantities of less than one gallon..... <i>Provided</i> , no druggist shall sell vinous or spirituous liquors in any case unless on the prescription of a physician.	50 00
Store selling liquor.	Each store or establishment selling vinous or spirituous liquors by gallon or more	50 00
When Supervisors may assess.	<i>Provided</i> , boards of supervisors may assess one hundred per cent. additional on persons selling by gallon or more; <i>Provided</i> , nothing herein shall apply to manufacturers of liquors from fruits in this State, where sold at the place where manufactured.	
Pawn broker.	Each pawnbroker or firm.....	100 00
Brokers.	Each established broker keeping an office	200 00
Lawyers.	Each street broker	25 00
Receiving and forwarding goods.	Each practising lawyer	10 00
Commission merchant.	Each and every person receiving or forwarding goods, wares or merchandise, for profit, and not paying \$20 privilege tax as a merchant, nor keeping a licensed wharf boat	20 00
Dentist.	Each commission merchant	50 00
Gas company	Each dentist.....	5 00
	Each gas company in city or town of less than four thousand inhabitants.....	50 00
	Same in city or town of over four thousand inhabitants.....	100 00
Toll bridge.	On each toll bridge.....	25 00

Each steam ferry on the Mississippi river, whose point of landing or departure is from a town or city of five thousand or more inhabitants	150 00	Steam ferry.
On same from city or town of less than five thousand inhabitants.....	75 00	
On all other ferries where the receipts exceed five hundred dollars per annum	25 00	
On each dealer in ale, beer or other malt liquors in city or town of five thousand inhabitants or more, and not licensed as a retail liquor dealer	50 00	Dealers in ale, etc.
On same in towns over two thousand and under five thousand	30 00	
On all other such dealers.....	10 00	
On each soda fountain.....	5 00	Soda fountains.
On each cotton compress company	100 00	Cotton compress.
On each agency established for sewing machines.....	40 00	Sewing machine.
Each sewing machine agent, each company	5 00	
Each photograph gallery in towns of over one thousand inhabitants	10 00	Photograph gallery.
On same in towns of less than one thousand inhabitants.....	5 00	
Each livery, feed or sale stable in towns of over one thousand and less than two thousand inhabitants	5 00	
On same, in city or town of over two and under three thousand inhabitants	15 00	
On same, in city or town of over three thousand and under five thousand inhabitants.....	30 00	Livery stable
On same, in city of over five thousand and under ten thousand inhabitants	40 00	
On each such stable in any city or town of over ten thousand inhabitants	60 00	
On each transient vendor of horses or mules.....	30 00	Horse trader.
Each real estate agent.....	10 00	Real Estate agent.

Banks.	Each bank of discount or deposit in city or town of less than two thousand inhabitants.....	200 00
	Which shall be in lieu of all taxes on fifteen thousand dollars of the capital and available assets of such bank.	
Banks.	On each bank of discount or deposit with less than fifty thousand dollars available assets, and located in city or town of over two thousand and under three thousand inhabitants.	250 00
	Which shall be in lieu of all taxes on twenty thousand dollars of such assets.	
Banks.	Same with over fifty thousand dollars available assets	300 00
	Which shall be in lieu of all taxes on twenty-two thousand dollars of such assets.	
Banks.	On each bank of discount or deposit in city or town of over three thousand and under four thousand inhabitants, and having available assets of less than fifty thousand dollars	400 00
	Which shall be in lieu of all taxes on thirty thousand dollars of such assets.	
Banks.	On each bank in same size city or town, with available assets of over fifty thousand dollars.....	500 00
	Which shall be in lieu of all taxes on thirty-five thousand dollars of such assets.	
Banks.	On each bank of discount or deposit with available assets of less than fifty thousand dollars, and located in city or town of over four thousand and under six thousand inhabitants	500 00
	Which shall be in lieu of all taxes on thirty-five thousand dollars of such assets.	

On each bank of discount or deposit with available assets of over fifty thousand dollars, and located in city of over four thousand and under six thousand inhabitants... Which shall be in lieu of all taxes on sixty thousand dollars available assets.	800 00	Banks.
On each bank of discount or deposit in city or town of over six thousand inhabitants... Which shall be in lieu of all taxes on seventy-five thousand dollars available assets of such bank; <i>Provided</i> , That the payment of a privilege tax shall, in no case, exempt any real estate owned by any bank from taxation as other real estate.	1,000 00	Banks.
On each company doing both an insurance and banking business... Which shall be in lieu of all taxes on one hundred and fifteen thousand dollars of available assets.	1,500 00	Insurance and banking.
On each hack or stage line, running from one town or depot to another town or depot, not being part of and connected with a licensed livery stable	10 00	Stages lines.
On each street car company	25 00	Street cars.
On trading cars, traveling one hundred miles or more	50 00	
On same, traveling less than one hundred miles	25 00	Trading cars.
On each transient vendor of jewelry, whether the same is offered for sale in the store of a resident dealer or not	25 00	Jewelry peddlers.
And the license herein provided, shall be personal privilege license, and not transferrable; and a license shall not be construed to exempt from taxation the property used in license business, except as specially provided in this Act. The tax imposed on privileges by this section shall not be liable to taxation		License, a personal privilege.

by any incorporated city or town to an amount exceeding fifty per centum of the State tax, herein provided, nor an amount exceeding one hundred dollars on any one privilege, nor by any county, in any amount whatever; *Provided*, That no additional tax shall be collected by county, city or town on any insurance, telegraph, express or sleeping-car companies. All licenses upon telegraph companies, express companies, insurance and sleeping-car companies, and also upon banking companies in all cities of over four thousand inhabitants, shall be paid by them into the State treasury; and no person or persons shall be allowed to collect or receive commissions for the same. And in case of the failure of any such person or corporation to pay the same, the Auditor is hereby required to place the same in the hands of any sheriff or district attorney, who shall collect the same, with fifty per cent. damages, and who shall be entitled to the usual fees out of such damages.

Additional tax on privileges.

What licenses are payable to State Treasury.

Failure to report to Auditor.

Tax license, how issued and accounted for.

SEC. 2. *Be it further enacted*, That the Auditor shall have prepared tax licenses in amounts applicable to each of the items in the foregoing section. The Auditor shall sign all of such licenses, and attach the seal of his office thereto, and shall furnish the collector of each county with the requisite number of licenses needed for his county. The licenses furnished each collector as herein required, shall be numbered consecutively, commencing at the number "1," for each county, and continue such series for one year, ending with all licenses permitted to be used on or before the 30th day of April of each year. Licenses issued or granted by each collector on or after the first day of May, each year, shall be of a new series, commencing with the number "1," for each county, as aforesaid. The Auditor shall charge each collector with the amount of licenses so furnished, in a book to be kept for that purpose, and shall require each collector to make a detailed report at the end of each month, showing the date at

which the license commences, the number of the license, (such number to be the number affixed by the Auditor,) the name of the person licensed, the business or calling for which such license is granted, and the amount collected thereon, and if any collector shall report without giving the details herein required, the Auditor shall notify him without delay, and obtain the detailed report. The Auditor shall charge each collector with the number of licenses of each denomination furnished such collector, in such manner that the number affixed by the Auditor to each license, can be ascertained from the Auditor's books, and whenever the detailed report herein required is made, the Auditor shall credit the collector with the total amount reported, and check off the number of each denomination in such way that not only the whole amount of privilege license in the hands of each collector can be shown, but also the amount and number of each denomination. The Auditor shall require each collector to report semi-annually, on the first of June and December, the number of privilege licenses granted to each profession, calling or business, and the total amount received from each, in such manner that the Auditor in his annual report can publish the aggregate amount received in the whole State from each profession, business or calling. He shall publish the same in tabular form, with the list of counties in one column, the number of licenses granted during the year in each county, in another, with a separate column for merchants, and separate columns for each other profession, business or calling, so as to show the facts above required. The privilege taxes shall be reported monthly, and paid into the treasury as other taxes. The Auditor shall, upon final settlement of each collector, require all unused privilege licenses to be returned, for which such collector shall receive credit. The Auditor shall have published in the newspaper published by the pub-

Detailed reports required.

Semi-annual reports to be made to Auditor.

How Auditor shall publish.

Monthly reports of privilege taxes.

Delinquent collectors to be published.

Penalty for failure to publish.

Estimate for privilege licenses.

How collector shall issue licenses.

lic printer, the names of all collectors failing to return all licenses at the time required by law, and the amount of such licenses, and shall collect from each of said collectors the sum of one dollar, and pay the same over to the publishers as compensation for making such publication. If the Auditor shall fail to make such publication, he shall be liable for any defalcation which may occur on account of such licenses not so reported or returned.

SEC. 3. *Be it further enacted*, That the collector shall estimate the number of privilege licenses needed for his county, and shall make a requisition upon the Auditor for the number and denomination of each required by him, and shall, from time to time, make additional requisitions, as he may require licenses; and the said collector shall, upon application of any persons wishing to follow any of the professions or callings enumerated in the foregoing section of this Act, furnish him or them with the privilege licenses, upon the payment of the amount due therefor. It shall be the duties of the collectors to furnish each person doing business in his county, with the necessary license, and he shall date each license the first of the month in which he issues said license, and all licenses issued by him shall be countersigned in his official capacity. The collector shall keep a book, in which he shall record the number of the license, the name of the party to whom each license is granted, the date, expiration and occupation, and the amount paid; and such book shall be open to justices of the peace, the district attorney, or any citizen desiring to inspect the same.

SEC. 4. *Be it further enacted*, That any person desiring to enjoy any of the privileges enumerated in the first section of this Act, shall first pay the price above fixed to the collector, and obtain the license herein required for such privilege, and the person receiving such license shall post or put up the same in his office or place of business, in some conspicuous place;

and any person or persons or corporation who shall exercise, in this State, any of the privileges enumerated in this Act, without first paying the price and procuring the license shall be guilty of a misdemeanor, and on conviction before any justice of the peace, or other court of competent jurisdiction, shall be fined not less than double the tax imposed by this Act, or shall be imprisoned in the county jail not exceeding one month, or be punished by both, at the discretion of the court, as now provided by section 1750 of Code of 1871; and any debts or claims that may accrue to any person on account of the business herein taxed, who shall fail or neglect, within thirty days after such license is due, to pay the same, shall be null and void, and no suit shall be maintained in any court of law or equity, in this State, to enforce the payment of such claims, or a compliance with contracts in favor of any person or persons failing to pay the privilege tax required by this Act; and the collector shall have the power to distrain and sell any property liable for the tax imposed upon privileges, as he now has for the collection of the State tax.

Penalty for doing business without license.

Sec. 5. *Be it further enacted*, That all other Acts, and parts of Acts, regulating taxes on privileges, be, and the same are hereby, repealed, and this Act take effect and be in force from and after its passage.

APPROVED, March 5, 1878.

CHAPTER III.

AN ACT in relation to Public Revenue.

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi*, That the following property, and no other, shall be exempt from taxation, to-wit: All cemeteries used exclusively for burial purposes; property, real or personal, belonging to the United States or

Property exempt.

to this State, or to any county or incorporate city or town within the same, or to any religious society or incorporated institution for the education of youth, used exclusively for the benefit and support of such society or institution, or held and occupied by the trustees of schools, and school lands of the respective townships, for the use of public schools or property appropriated to, and occupied and used for any court-house, jail, house of correction, poor house, hospital or charitable institution, wearing apparel, not including jewelry nor watches, provisions on hand necessary for family consumption, all farming produce raised in this State in the hands of the producer, all dogs, one gun kept for private use, all poultry, household furniture, not to exceed in value two hundred and fifty dollars, two cows and calves, ten head of hogs, ten head of sheep or goats, colts foaled in the State under three years old, farming utensils used for agricultural purposes, tools of mechanics necessary for his trade, libraries of all persons, pictures and works of art not kept or offered for sale or merchandize, all property of agricultural and mechanical associations and fairs, so long as the same shall be used for accomplishing the objects of such fairs, and no longer.

Poll tax, a school fund.

SEC. 2. *Be it further enacted,* That there shall be assessed and collected in currency a poll tax of one dollar on each and every male inhabitant of the State over twenty-one years of age and under fifty-five years of age, and that portion of the revenue derived therefrom shall be paid in currency by the tax collectors of the several counties directly into the hands of the county treasurers of the respective counties, to be used in aid of the school fund, and for no other purpose.

Taxes a lien.

SEC. 3. *Be it further enacted,* That taxes assessed upon lands or personal property shall bind the same, and be a lien thereon, and shall take preference over all judgments, executions, incumbrances or liens, whensoever created. That all taxes assessed shall be a

lien upon and bind all the property, real and personal, of the party assessed from the first day of February, of the year in which the assessment shall be made, and be entitled to preference over all judgments, executions, incumbrances or liens whensoever created, and no property shall be exempt from distress and sale therefor, and it shall not be necessary to the validity of an assessment nor of a sale of land for taxes, that it shall be assessed to its true owner, but the taxes shall be a charge on the land or personal property taxed, and the sale shall be a proceeding against the thing sold, and shall vest title in the purchaser without regard to who may own the lands or personal property, when assessed or when sold.

A charge on the property assessed.

SEC. 4. *Be it further enacted,* That all taxable property owned by any person, corporation or association of persons, on the first day of February, shall be assessed and pay taxes for the current year. The assessor shall call upon each taxable inhabitant of his county for a list of his taxable property, either in person or by leaving a written or printed notice at his usual place of residence; and each inhabitant shall, when required as aforesaid, make out and deliver to the assessor a true list of all his taxable property, of which he was possessed on the first day of February preceding, in his own right, or in the right of his wife, or as executor, administrator, guardian, trustee or otherwise, which list shall be verified by oath, which the assessor is authorized and required to administer, as follows: "You do solemnly swear (or affirm,) that the list of property, with its value, as now rendered, is a just and true and complete account of all the property you are required to render as subject to taxation, in your own right, or that of any other person for whom you ought to give in taxable property; that you have estimated the value of such property at its cash value at the time of such valuation, and not at what it might sell for at

Duty of assessor.

Tax list to be furnished assessor.

Oath of taxpayer.

forced sale, but what you would be willing and expect to accept for it if you were disposed to sell it, and that you have not temporarily or fraudulently converted any of your property into United States bonds, or other non-taxable securities, for the purpose of evading taxation. So help you God." The assessment of personal property and of polls of each election district and each incorporated city or town, shall be entered separately upon the assessment rolls.

Separate entries on rolls.

SEC. 5. *Be it further enacted*, That every person shall be assessed in the county in which he resides at the time of the assessment; real property shall be assessed in the county where situated; and all personal property owned by any person, in any county, other than that of his residence, shall be assessed in the county in which the same may be situated on the first day of February, of the current year, and the list thereof may be rendered by an agent; money on deposit, or loaned at interest in or out of this State, shall be taxed in the county where the owner resides. If any person, corporation or association of persons, shall have converted moneys, credits, or other personal property in the year preceding the first day of February, into bonds or other securities of the United States or of this State, not taxed, and shall hold or control such bonds or other securities when he, she or they are required to furnish a list of the property, he, she or they shall list the monthly average value of said moneys, credits or other property thus converted, while such moneys, credits or other property was held or controlled by him, her or them.

Assessed in County of residence.

Realty and personalty in County where situated.

Money loaned or on deposit.

Monthly average of moneys, credits, etc.

Banks, etc, liable to taxation on Capital stock.

SEC. 6. *Be it further enacted*, That all incorporated banks, or other companies liable to taxation on their capital stock, shall be assessed for said stock in the county in which the principal office or place of transacting business is situated, and if there shall be no such principal office or place of business, then in the county or counties in which the business of such company shall be carried on.

SEC. 7. *Be it further enacted,* That in any county where the commissions for assessing do not exceed two hundred dollars, the board of supervisors may authorize the assessor to give notice, and meet the tax-payers as provided in the laws in force in 1877, except that such meetings shall be in each election district instead of supervisor's district.

Where Com-
missions do
not exceed
\$200.00, tax-
payers to
meet assessor
in each elec-
tion district.

SEC. 8. *Be it further enacted,* That the Auditor of Public Accounts shall, before the first day of May in each year, furnish each clerk of the board of supervisors with three copies of suitable assessment rolls, properly ruled and headed, for the assessment of personal property and polls in which to enter the following items, viz: The name of the individual, corporation, company, society, partnership or firm, to whom any property shall be taxable, number of cattle in excess of the exemption, number of horses, number of mules, number of swine over ten head, number of carriages or other wheeled vehicles, pianos, pistols, dirks, bowie knives or sword canes, watches, jewelry and gold and silver plate, (with a separate column for the value of each.) amount of capital employed in manufacturing and merchandise, amount of money loaned, solvent credits or credits of value, amount of money hoarded or kept on deposit subject to order, amount of money employed in buying or trading in paper or exchange, amount invested in bonds except United States bonds, amount of money, amount of household furniture over two hundred and fifty dollars in value, amount of stocks and shares in any corporation or company not required by law to be otherwise listed and taxed, amount of all other personal property not otherwise enumerated, and the number of polls, with a column to contain the aggregate of State tax. The cost of said books shall be paid out of the State treasury on the warrant of the Auditor.

Auditor to
furnish as-
sessment rolls

How rolls
shall be pre-
pared.

SEC. 9. *Be it further enacted,* That one of said assessment rolls shall be immediately delivered to the assessor, and the others shall be

Delivery of
rolls.

kept by the clerk of the board of supervisors to be used in making the copies hereinafter provided for.

Land assess-
ment rolls.

How pre-
pared.

SEC. 10. *Be it further enacted*, That the Auditor shall, on or before the first day of May in every year in which lands are to be assessed, furnish each clerk of the board of supervisors with three copies of suitable land assessment rolls, properly ruled and headed, for the assessment of lands, so as to enter the following, viz: Name of owner, division of section, township, range, number of acres, value of land including improvements thereon, and amount State tax on value of land and improvements.

Personal
Property,
when and
how assessed.

SEC. 11. *Be it further enacted*, That between the first day of February and the first Monday of June in each and every year, the tax assessors shall assess all the polls and all the personal property subject to taxation in their respective counties; they shall each set down in the assessment rolls in separate columns, the names in full of all the taxable inhabitants of the county in alphabetical order, and each item of personal property liable to taxation, and the amount of each individual's tax shall be carried out and set down in the right hand column opposite his name.

SEC. 12. *Be it further enacted*, That the tax assessor shall have prepared lists as follows, viz:

Tax lists,
how prepar-
ed.

Tax list of — Election District, in Super-
visors District No. —, — County.
...cattle (over two cows and calves.) value
 of same..... \$...
...horses, value of same \$...
...mules, value of same \$...
...sheep or goats, (over ten head.) value of
 same \$...
...swine, (over ten head.) value of same... \$...
...carriages, and other wheeled vehicles,
 value of same..... \$...
...pianos melodeons and organs, value of
 same \$...
...watches, value of same \$...

- ...jewelry, value of same.....\$...
- ...gold and silver plate, value of same.....\$...
- ...guns, (over one,) value of same\$...
- ...pistols, bowie knives, dirks and sword
canes, value of same.....\$...
- Amount of capital employed in merchan-
dize or manufacturing.....\$...
- Amount of money.....\$...
- Amount of solvent credits, accounts, notes.\$...
- Amount of household furniture, (over \$250
in value.....\$...
- Amount of State bonds, certificates or war-
rants.....\$...
- Amount of county, levee, or city bonds,
warrants or scrip.....\$...
- Amount of cotton on hand in this State,
not in the hands of the producer. \$...
- Amount of all other personal property not
otherwise enumerated.....\$...
- Poll-, between the ages of 21 and 55 years.\$...
- Total valuation of property.....\$
- Have you paid your taxes for last year?.....\$...
- Who received and receipted for the same?
- Where did you reside last year?
- Where do you reside this year?

The foregoing list shall have appended thereto, the oath required to be taken by the taxpayer, and said blank and oath shall be filled up in ink, and signed by the taxpayer, and the assessor shall, in each and every case, read the oath to the taxpayer, before he gives in his property, and administer the oath to the taxpayer by reading the same to him again before said oath is signed by him, and the cost of said blanks and oaths shall be paid out of the county treasury.

Oath to be appended to list.

SEC. 13. *Be it further enacted*, That any taxpayer may make returns of his taxable property to the tax assessor, or his deputy, at any time, or wherever he may be found, before the first day of June. That if the owner of any taxable property is a non-resident of the county or State, or is, by reason of any infirmity or disability, unable to attend the appointments of the assessor, or is a female, such

Tax list to be furnished assessor before June 1st.