

A C T S

PASSED BY THE

GENERAL ASSEMBLY

OF THE

STATE OF LOUISIANA

AT

THE FIRST SESSION

OF THE SIXTH LEGISLATURE,

BEGUN AND HELD IN THE CITY OF NEW ORLEANS,

JANUARY 6, 1879.

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1879.

No. 26.]

AN ACT

To prohibit the drawing of a jury for the April term of the District Court in and for the parish of Cameron.

Section 1. *Be it enacted by the Senate and House of Representatives of the State of Louisiana, in General Assembly convened,* That no jury shall be drawn for spring or April term of the district court in and for the parish of Cameron; that said term may be held at the time provided by existing laws, to wit: on the first Monday in April of each year for the trial of non-jury cases; and that there shall be but one regular jury term of said court in said parish, to wit: the fall term, as fixed by existing laws, on the first Monday in October in each year.

Jury term in the April term of Cameron parish abolished.
Non-jury cases to be tried on the first Monday in April, and jury cases to be tried on first Monday in October.

Sec. 2. *Be it further enacted, etc.,* That all laws and parts of laws in conflict with this Act be and they are hereby repealed, only so far as they may so conflict, and that this Act take effect from and after its passage.

Former laws repealed.

(Signed)

JOHN C. MONCURE,

Speaker of the House of Representatives.

(Signed)

LOUIS A. WILTZ,

Lieutenant Governor and President of the Senate.

Approved February 8, 1879.

(Signed)

FRANCIS T. NICHOLLS,

Governor of the State of Louisiana.

A true copy:

WILL. A. STRONG.

Secretary of State.

No. 27.]

AN ACT

To impose a license tax upon trades, professions and occupations for the benefit of the general fund, and to provide punishment and penalties for violations of the same, and to repeal Act No. 26 of the extra session of 1878, approved April 27, 1878, and known as "the Moffett register law."

Section 1. *Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened,* That there shall be levied and collected an annual amount as a license or tax, to be paid into the general fund tax:

Annual license or tax to be paid into general fund tax.

First—From each male inhabitant, over the age of twenty-one years, not attached to the army or navy of the United States, the sum of one dollar, ninety per cent. of which shall be appropriated, exclusively, to the support of public schools in the parish in which the sum is paid, and the balance placed in the State treasury to the credit of the Charity Hospital fund.

Each male inhabitant over the age of 21 years not attached to the army or navy of United States; how same shall be applied.

Second—From each wholesale or wholesale and retail merchant, dealer, or trader, from each importer or dealer in bar stores, one hundred dollars; from each and every retail merchant, fifteen dollars, including stores upon plantations, whether owned by the owners thereof or not; from each photographer, twenty-five dollars; planters or others selling goods or supplies, at a profit to parties who are not in their employ, fifteen dollars.

Each wholesale or wholesale and retail merchant, dealer or trader, importer or dealer in bar stores, etc., selling goods and supplies.

Third—From each proprietor of a saw mill or planing mill, who sells over two thousand five hundred dollars of lumber annually, fifty dollars; from each keeper of a warehouse, or other place of public storage for hire, from each keeper of a wharf, or wharfboat, from each receiving and forwarding merchant, fifty dollars.

On saw mill or planing mill, etc., keeper of a wharf or wharfboat, receiving and forwarding merchant.

Fourth—From each keeper of a livery stable, sale stable or yard, or livery and sales stables, with stalls or other accommodations for horses or mules, twenty-five dollars; from the owner of each and every public or private hack, used for hire, fifteen dollars; from the owners of each and every other public or private vehicle, used for hire, drawn by one horse or mule, five dollars; if drawn by two or more horses or mules, ten dollars.

On livery stable, sales stable or yard, public or private hack, or vehicle.

Fifth—From each keeper or proprietor of a distillery, except distilleries used exclusively in distilling from fruit or turpentine, three hundred dollars; from each keeper, or proprietor, or manufacturer of cordials, liquors or wines, one hundred dollars; from each keeper of a distillery from fruit or turpentine exclusively, and from the keeper or proprietor of a brewery, fifty dollars; *provided*, that no license shall be required from any person who distills from fruit for his own use and not for sale.

On distillery, except one distillery from fruit or turpentine, on keeper, proprietor or manufacturer of cordials, liquors or wines, on keeper of distillery from fruit or turpentine, or brewery.

Sixth—From each proprietor or keeper of every billiard saloon, bowling alley, or pistol gallery, in which there is but one table, alley, or target, twenty-five dollars; where there are but two tables, alleys, or targets, forty dollars; where there are more than two tables, alleys, or targets, two dollars additional on each table, alley, or target.

On proprietor or keeper of billiard saloon, bowling alley or pistol gallery.

Seventh—From the managers or lessees of a theatre, opera house, or museum, two hundred and fifty dollars; from the owner of any concert saloon, coffee-house, or beer saloon, where theatrical plays, dancing, or singing are performed, whether with or without admission fee, one thousand dollars; from each proprietor of a cock-pit, five hundred dollars; from the owners of every race course, used for racing purposes, two hundred and fifty dollars.

On managers or lessees of theatre, opera house, museum, concert saloon, beer saloon, cock-pit or race-course.

Eighth—From each keeper of a cotton press, two hundred and fifty dollars; from each owner or keeper of a cotton pickery, or ginnery, one hundred dollars; *provided*, that this license shall not be applied to cotton gins ginning less than five hundred bales of cotton for hire; from each banking company, or private banker, or agency, two hundred and fifty dollars; *provided*, the city of New Orleans shall not have the right to impose a higher license on said banking companies, or private bankers, than the license imposed by the State; from each pawnbroker, five hundred dollars; from each dealer in second-hand hardware, rope ends, refuse from ships, pickeries, or rags, commonly called junk dealers, five hundred dollars.

Keeper of cotton press, cotton pickery. Proviso.

On banking company, private banker or agent. Proviso.

On pawnbroker, dealer in second-hand hardware, etc.

Ninth—From each fortune-teller, astrologer, or clairvoyant, one hundred dollars.

On fortune-teller, astrologer or clairvoyant.

Tenth—From the proprietors of all coffee-houses, bar-rooms, grog-shops, beer saloons or gardens, or cabarets, eighty-five dollars; from the proprietors of bars kept on steamboats, or other vessels, or water-craft, fifty dollars; all retail dealers selling liquors, wines, or bitters, (not including bottled malt liquors), in less quantity than an ordinary wine bottle, shall be considered a coffee-house keeper, whether the liquors be drank on the premises or not, and shall pay, in addition to the grocery license, a coffee-house license; that retail dealers or grocers selling distilled liquors, wines, bitters, ale, or beer, in less quantity than one gallon, but in no less quantity than an ordinary

On coffee houses, bar rooms, grog shops, beer saloons, or gardens or cabarets, bars kept on steamboats or any other water craft, retail dealers in liquor, wines or bitters; what shall be considered a coffee house keeper or retail liquor dealer.

Proviso.

Penalty for retail grocer or dealer in distilled liquors violating this section.

Proviso.

On proprietor or keeper of restaurant, eating-house, beer saloon, oyster saloon, refreshment saloon.

Hotel keepers, country inn.

Proviso.

On peddler or hawker in a boat or water craft, in a vehicle, or on foot.

Proviso.

Limits for selling goods.

On broker or agent for selling property for percentage or other consideration, on money, stock, tax, note, bond, exchange, insurance, steamboat or ship agent.

On insurance agents.

Proviso.

On apothecary or retail druggist. Proviso.

wine bottle, shall be considered as retail liquor dealers, and pay an additional license of fifteen dollars each; *provided*, the liquor so sold shall not be drunk on the premises—if drunk on the premises, he shall be considered a coffee-house keeper; and each retail grocer or dealer in distilled liquors in the State of Louisiana, without such additional license, and who shall keep for sale, or sell, either by himself or by any employee, distilled liquors in less quantity than as provided for in this Act, shall be liable to a fine of one hundred dollars for each and every offense, to be recovered by motion, by any person, after five days previous notice, before any court of competent jurisdiction, which, when recovered, shall be paid by such justice to the State Treasurer, for the benefit of the Charity Hospital fund; *provided*, that nothing in this paragraph shall be held to apply to hotels, taverns or restaurants, where liquor is sold to be drunk, in good faith, on the premises by persons eating therein.

Eleventh—From each proprietor or keeper of a restaurant, eating-house or beer saloon, where meals are served by the day or week, oyster saloon, refreshment saloon, in which cakes, ice cream, and other refreshments are furnished, one hundred dollars.

Twelfth—Every person keeping a hotel for the entertainment of transient persons, or travelers, two hundred and fifty dollars; every keeper of a country inn, twenty-five dollars; every keeper of a private or public boarding-house for the entertainment of persons by the week, month or year, twenty dollars; *provided*, that a house with accommodations for less than ten persons shall not be deemed a public boarding-house; every keeper of a lodging-house for the accommodation of night lodgers only, fifty dollars.

Thirteenth—From each peddler or hawker, who peddles or carries goods, wares, merchandise or groceries for sale, or sells through this State, in a boat or other water-craft, fifty dollars; in a vehicle by one horse or mule, twenty dollars; in a vehicle by two horses or mules, twenty-five dollars; on horseback, fifteen dollars; on foot, ten dollars; *provided*, that no license hereunder shall authorize any person to obstruct the public roads, or to occupy the uninclosed batture along the Mississippi, or to vend their goods upon the public road, within six acres of a licensed store, except in the parish of Orleans, or in incorporated towns or villages.

Fourteenth—From each broker acting as agent between buyer and seller for percentage or other consideration in the sale of real estate, produce, sugar, coffee, or merchandise or freight, fifty dollars; from each money, stock, note, bond, tax, exchange, insurance or steamship and ship agent, or broker, fifty dollars; from each steamboat agent, twenty dollars.

Fifteenth—From each agent or representative of an insurance company created by or under the laws of this State and transacting an insurance business therein, one thousand dollars; from each insurance company or agency not chartered by this State, but transacting business therein, one thousand dollars; *provided*, that no parish or municipal corporation throughout the State shall assess any license tax of over five hundred dollars on any such insurance company.

Sixteenth—From each apothecary, or retail druggist, thirty dollars; *provided*, that no dealer in drugs be licensed except he have a diploma of some medical or pharmaceutical society, or shall have been a practical druggist for five years, or who shall have and keep in his employ

a practical druggist, qualified as herein expressed; from each physician, surgeon, dentist, or attorney at law, twenty dollars; *provided*, that before any physician or surgeon can obtain a license, he, she or they shall comply with the requirements of section 2677 of the Revised Statutes, except those who are exempted from such requirements by section 2681 of said statutes, and any physician, who shall practice, and who shall receive compensation for professional services, without having paid any license, shall be liable to a fine of not less than twenty-five dollars nor more than one hundred dollars, on information filed by the district attorney before any court of competent jurisdiction; and any physician or pretending physician, who shall falsely pretend to have been a professor of any medical college, or to hold literary or professional titles to which he is not entitled, shall be forever barred from a right to practice medicine in this State, and a failure to supply evidence to substantiate any claims to such titles by proper diploma or other documentary or other satisfactory evidence shall, on conviction, be fined before any court of competent jurisdiction the sum of not less than one hundred dollars nor more than two hundred and fifty dollars, and in default of payment of said fine, to be imprisoned in the State Penitentiary not less than six months nor more than five years.

On physician, surgeon, dentist or attorney at law
Proviso.

Penalty for violation of this section.

Seventeenth—That the only legal evidence that a license has been paid shall be the appropriate form of license issued by the Auditor, and no receipt issued by a tax collector, in place of a license itself, shall be valid.

What shall constitute the evidence of the payment of a license.

Eighteenth—From each market dealer of any kind, from each and every person who keeps a stand or stall in a market place, five dollars; private market, twenty-five dollars.

On market dealer.

Nineteenth—From every contractor, sub-contractor and stevedore, twenty dollars.

On contractor, sub-contractor or stevedore.

Twentieth—From the owner of every soda or mineral water fountain, fruit stand or stall of any kind, on the streets, ten dollars.

On soda water or mineral water fountain, etc.

Twenty-first—From every incorporated company, other than a railroad, whether domestic or foreign, engaged in transporting merchandise in this State, one hundred dollars; from every express company doing business in this State, five hundred dollars; *provided*, that no additional parish or municipal license tax on express companies can be imposed.

On incorporated railroad, whether domestic or foreign.
Proviso.

Twenty-second—From the owner of every towboat, for public use or hire in the waters of this State, one hundred dollars; from each and every excavating company or firm, twenty-five dollars; from every dry dock, fifty dollars.

On towboat, or excavating company or firm, or dry dock.

Twenty-third—From the proprietor of every transient circus or menagerie, fifty dollars for the first performance in any city, town, or locality, and twenty-five dollars for subsequent performances in the same city, town, or locality; said license to be paid in advance; from the proprietors of each public show or exhibition, five dollars, in advance, for each performance or exhibition.

On proprietor of every transient circus, menagerie, public show or exhibition.

Twenty-fourth—Every person having more than one shop, store or other establishment, or who shall exercise or follow more than one profession, trade, calling or business, shall pay the tax on each separately.

License to be paid on every shop, store or other establishment, or on each trade, profession, calling or business.

Twenty-fifth—Each partner of any firm, doing business in the State in any line of occupation, whether resident or non-resident, active or silent, shall pay a license as herein prescribed.

License on each partner.

Forfeitures collected under this Act, how collected and paid.

On foreign telegraph over fifty miles in length, on agents of express companies engaged in shipping cotton and produce samples, on municipal or local telegraph companies.

On mechanic, barber or tailor.

On club house where spirituous liquors are used, sold and supplied to members.

Penalty for following any trade, profession or occupation enumerated in this Act without first paying the license tax therein mentioned.

Prohibition to parish and municipal corporation to levy a license tax on persons selling articles of their own manufacture.

Provide

Duty of tax collector in relation to any one who shall refuse or neglect to pay the license or tax on personal property of any description.

Twenty-sixth—All forfeitures collected, as herein expressed, in the country parishes, shall be paid over to the parish treasurer for the exclusive use of the poor of the parish, to be expended as directed by the police juries of the several parishes, instead of the Charity Hospital of New Orleans. From each foreign telegraph over fifty miles in length, engaged in transmitting messages beyond the State, two hundred and fifty dollars; agents of express companies, who are engaged in shipping cotton and produce samples only, shall pay a license of fifteen dollars; from each municipal or local telegraph or express company, engaged in transmitting messages or parcels within the limits or vicinity of any city or town in this State, one hundred dollars.

Twenty-seventh—From every mechanic, barber, or tailor, who is boss or proprietor of a shop, who employs four or more hands, fifteen dollars.

Twenty-eighth—From every club-house where spirituous liquors are used, sold or supplied to members or visitors, eighty-five dollars.

Sec. 2. *Be it further enacted, etc.,* That from and after the passage of this Act, it shall not be lawful for any person or corporation to carry on or pursue, practice or follow, any of the trades, professions or occupations enumerated in the foregoing sections of this Act, in the State, before paying the tax levied thereon and obtaining a license therefor, if not already licensed, from the collector of the State taxes; and no person or corporation carrying on a profession, business or occupation subject to the payment of a license, as herein provided, shall be allowed to collect any claims for services rendered in such professions, business or occupation, unless he, she or it, can, upon demand exhibit the tax collector's receipt for such license, according to law; and a failure to exhibit such license receipt, by any person or corporation liable to such license, shall, in any suit instituted by him, her or it, entitle the party defendant in such suit to a non-suit; and any person, firm or corporation attempting to do business without a license, shall, on written notice, given by the collector to the Attorney General, or district attorney, or district attorney pro tem., be enjoined, in the name of the State, from proceeding further in the transaction of their respective business or vocation, until such license shall have been paid.

Sec. 3. *Be it further enacted, etc.,* That it shall not be lawful for any parish or municipal corporation within this State to levy any license tax on persons engaged in selling articles of their own manufacture, manufactured within this State; *provided*, that this shall not apply to breweries, distilleries, or other factories of malt, spirituous or other liquors or compounds.

Sec. 4. *Be it further enacted, etc.,* That in all cases of neglect or refusal to pay their license or tax on personal property of any description, by any person, firm, company or corporation doing business in this State, the tax collector shall give twenty days written or printed notice to such delinquent taxpayer to pay such license or tax on personal property, and if at the expiration of said notice the license and tax be not fully settled, the tax collector shall proceed to seize and sell, after ten days advertisement, the property, rights and credits of such delinquent tax-payer, or so much thereof as may be necessary to satisfy the claims of the State, as aforesaid, together with all legal costs.

Sec. 5. *Be it further enacted, etc.,* That it shall be lawful for the

tax collector, when he has good reasons to believe that the State will lose the license or tax on personal property by waiting for the expiration of the notice herein required, to proceed by summary seizure of the property of whatever description of such delinquents, and after ten days advertisement, sell the same to satisfy the amount of said tax or license, with costs and penalties.

Duty of tax collector when he believes that the State will lose the license or tax on personal property herein provided.

Sec. 6. *Be it further enacted, etc.,* That each and every license shall expire on the thirty-first day of December in the year in which it was obtained; *provided,* that any person, firm, or corporation, engaging in any of the trades or occupations subject to licenses by this Act, after the first day of July in each and every year, shall be liable for only half a license.

Time at which the license shall expire.
Proviso.

Sec. 7. *Be it further enacted, etc.,* That it shall be the duty of the tax collectors throughout the State, whenever they effect their quarterly or final settlements, to render to the Auditor of Public Accounts a full and complete list of the names, trades, professions or occupations carried on by any person or persons, distinguishing between those who have paid and those who have not paid their licenses; said list to be sworn to before any one authorized to administer oaths, and to be subject to public inspection at all times.

Duty of tax collector, when effecting his settlement with the Auditor.

Sec. 8. *Be it further enacted, etc.,* That Act No. 26, extra session, 1878, known as the "Moffett register law," entitled "An act to provide revenues for the State from licenses on occupations of dealers in and sellers of wines, spirituous and malt liquors by the drink, and keepers of bar-rooms, and from a tax on the said wines and liquors; to provide for the ascertainment and collection of said tax; to prescribe the use of the register," etc., etc., be and the same is hereby repealed; *provided,* that the collection of all unpaid licenses for the year eighteen hundred and seventy-eight may be enforced and collected.

Repeal of Act No. 26 of the extra session of 1878, known as the "Moffett Register law."

Proviso.

Sec. 9. *Be it further enacted, etc.,* That all laws or parts of laws in conflict with this Act be and the same are hereby repealed, and that this Act shall take effect from and after its passage.

Repeal of former laws.

Sec. 10. *Be it further enacted, etc.,* That the persons who paid licenses to the State in 1878, before the enactment of Act No. 26, extra session of 1878, shall be credited with the amount of said sums so paid in the payment of licenses imposed by this Act.

In relation to persons who paid State licenses in 1878, prior to the passage of Act No. 26 of the extra session of 1878.

(Signed)

JOHN. C. MONCURE,

Speaker of the House of Representatives.

(Signed)

LOUIS A. WILTZ,

Lieutenant Governor and President of the Senate.

Approved February 8, 1879.

(Signed)

FRANCIS T. NICHOLLS,

Governor of the State of Louisiana.

A true copy:

WILL. A. STRONG,

Secretary of State.

No. 28.]

AN ACT

To enable the people of West Carroll to bring suit for any property claimed by them from the people or parish of East Carroll, and to enable the School Board of West Carroll to bring suit for certain funds and property.

Section 1. *Be it enacted by the Senate and House of Representatives of the State of Louisiana, in General Assembly convened,* That the people of the parish of West Carroll, through the police jury of said parish, be and they are hereby authorized to bring suit in any court of competent jurisdiction in any parish adjoining said parish of West Carroll, other than the parish of East Carroll, for any property to which they may set up claim in the parish of East Carroll, formerly belonging to the parish of Carroll.

Sec. 2. *Be it further enacted, etc.,* That the board of school directors for the parish of West Carroll, shall have authority, and said board is hereby authorized to bring suit in any court of competent jurisdiction, in any parish adjoining said parish of West Carroll other than the parish of East Carroll, against the parish of East Carroll, or against the board of school directors of said parish, or of the former parish of Carroll, or against any officer or person or persons having or alleged to have school funds of the former parish of Carroll, for any school funds or for any property alleged to belong or appertain to said school board, or to the people, or to the educable children of the parish of West Carroll.

Sec. 3. *Be it further enacted, etc.,* That this Act shall take effect from and after its passage.

(Signed)

JOHN C. MONCURE,
Speaker of the House of Representatives.

(Signed)

LOUIS A. WILTZ,
Lieutenant Governor and President of the Senate.

Approved February 8, 1879.

(Signed)

FRANCIS T. NICHOLLS,
Governor of the State of Louisiana.

A true copy:

WILL. A. STRONG,
Secretary of State.

No. 29.]

AN ACT

To provide for the supplying the loss of public records and other papers consumed by the burning of the court house in the parish of Grant.

Section 1. *Be it enacted by the Senate and House of Representatives of the State of Louisiana in General Assembly convened,* That where any original papers appertaining to a suit pending in either the district or parish courts were destroyed by the burning of the court house in the parish of Grant, said suits, together with all the pleadings and bonds filed therein, may be revived and reinstated by either plaintiff or defendant filing with the clerk a duly certified copy of the original petition, or by motion in open court, or in chambers, on the opposite party, which motion shall contain the name and residence

Original papers and documents appertaining to a suit pending in either the district or parish court, together with the pleadings and bonds filed therein, how replaced.