

ACTS

AND

JOINT RESOLUTIONS

PASSED BY THE

GENERAL ASSEMBLY

OF THE

STATE OF VIRGINIA

DURING THE

SESSION OF 1881-82

RICHMOND:
R. F. WALKER, SUPERINTENDENT PUBLIC PRINTING.
1882.

elected by the trustees hereinbefore named of said four lodges of secret orders, and their successors, a lease of said third story upon said public free school building, in the town of Front Royal, for the period of ninety-nine years, with the right of renewal; that the said lease shall be valid and binding on the parties thereto, and that the same is hereby ratified and confirmed: provided, however, that the said lodges or societies to which said third story of said school building is so leased, as herein provided, shall jointly and severally be responsible to, and shall pay to the school trustees of town of Front Royal school district, one-third of the amount of the reasonable cost of all necessary repairs and renewals of the roof and cupola of said school building; and on failure to pay the same within a reasonable time after demanded by said school trustees, said lease shall be void.

Proviso

2. This act shall be in force from its passage.

Commencem't

CHAP. 119.—An ACT for the assessment of taxes on persons, property, income, and licenses, and imposing taxes thereon for the support of the government and free schools, and to pay the interest on the public debt.

Approved April 22, 1882.

1. Be it enacted by the general assembly of Virginia, That the taxes on lands, lots, persons, and subjects, as ascertained under the provisions of the act prescribing general provisions in relation to commissioners of the revenue and the assessment of taxes on persons, property, income, licenses, and so forth, approved April twenty-one, eighteen hundred and eighty-two, and on the persons and subjects required to be listed by this act, and on business or other subjects not required to be listed but to be taxed, shall, for the year commencing on the first day of February, eighteen hundred and eighty-two, and each year thereafter, be as follows:

Taxes on persons and property

Taxes on lands and lots.

2. On tracts of land and lots, and the improvements thereon not exempt from taxation, there shall be a tax of forty cents on every hundred dollars of the assessed value thereof; the proceeds of one-fourth of which shall be applied to the support of the public free schools of the state.

On lands and lots

3. The taxable subjects shall be classified by schedules and numbered as follows, to-wit:

SCHEDULE A.

4. The classification and numbers, under Schedule A, shall be as follows, to-wit:

Schedule A

First. The number of white male inhabitants, who have attained the age of twenty-one years, not exonerated from taxation by order of the county or corporation court of his residence, by reason of their inability from bodily infirmity, to pay capitation tax.

Second. The number of colored male inhabitants, who have attained the age of twenty-one years, not exonerated by order of the county or corporation court of his residence by reason of their inability from bodily infirmity, to pay capitation tax.

Tax on persons.

Tax on persons 5. Upon every male person, as classified in this schedule, over the age of twenty-one years, not exempt from taxation for bodily infirmity, there shall be a tax of one dollar for public free school purposes.

SCHEDULE B.

Schedule B 6. The classification and numbers, under schedule B, shall be as follows, to-wit:

Personal estate.

Assessment of personal estate First. The aggregate number of horses, mules, asses, and jennets, and the value thereof.

Second. The number of cattle, and the value thereof.

Third. The number of sheep and goats, and the value thereof.

Fourth. The number of hogs, and the value thereof.

Fifth. The aggregate number and value of all pleasure-carriages, stage-coaches, carts, wagons, carry-logs, spring-wagons, carryalls, gigs, buggies, sleighs, and vehicles, of like kinds to either of those enumerated.

Sixth. The aggregate value of all books and pictures, except so far as the same are exempt by law.

Seventh. The aggregate value of all tools of mechanics.

Eighth. The aggregate value of all farming implements, pound-nets, and seines intended or used for the catching or taking of fish.

Ninth. The aggregate value of all mineral productions.

Tenth. The aggregate value of all felled timber, cord wood, hoop-poles, staves, and bark, which has been felled for sale by other than the owner of the land upon which it has been felled, within twelve months preceding the first day of February of each year.

Eleventh. The number of watches, and the value thereof.

Twelfth. The number of clocks and sewing machines, and the value thereof.

Thirteenth. The aggregate number and value of piano fortes, melodeons, harps, organs, and musical instruments of all kinds.

Fourteenth. The aggregate value of all household and kitchen furniture.

Fifteenth. The aggregate value of gold and silver plate, plated ware, and jewelry, not including such subjects as are embraced in any other number of this schedule.

Sixteenth. The aggregate value of all grain, tobacco, and other agricultural productions in the hands or possession, legal or constructive, of a purchaser.

Seventeenth. The aggregate value of all ships, barges, boats, or other water-craft, with their tackle, rigging, and furniture, and all else that pertains to them, or of any share or interest in such, owned by any person residing in Virginia, though the said ships, or any of them, may not be, at the time when the assessment was made, in the waters of Virginia; and the aggregate market value of all other personal property not specially enumerated in this or other schedules, and not exempt from taxation: provided that grain, tobacco, and other agricultural productions, in the hands of a producer of the same, are hereby declared exempt from taxation as property under this schedule.

Eighteenth. The aggregate value of all shot-guns, rifles, muskets, and other fire-arms, bowie-knives, dirks, and all weapons of a similar kind: provided that all fire-arms issued by the state to members of volunteer companies, or for purposes of police, shall not be listed for taxation.

Tax on personal property.

7. On the personal property mentioned in this schedule there shall be a tax of forty cents on every hundred dollars value thereof; the proceeds of one-fourth whereof shall be applied to the support of the public free schools of the state. Tax on personal property

SCHEDULE C.

8. The classification and numbers under schedule C, shall be as follows, to wit: Schedule C

On personal property in choses in action, moneys, credits, and capital.

First. The commissioner shall require each person residing in his district, city, or town, to exhibit and make oath to a statement of the aggregate of all bonds, notes, and other evidences of debt, due and payable to such persons, in excess of one hundred dollars, the amounts of such bonds, notes, and other evidences of debt under one hundred dollars each, to be given in under oath, in the aggregate, the solvency of which in cases of doubt, as well as the value thereof, shall be determined by the said commissioner, which said list shall be signed by the commissioner and retained by the taxpayer, including bonds due from railroad and canal companies, bonds of counties, cities, and towns, and bonds of other Assessment of bonds, notes, and other evidences of debt

- states and corporations; demands and claims, however evidenced, owing or coming to such person, whether due or not, from debtors residing out of or within this state or country, whether secured by deed of trust, or by judgment, or not, deducting from the aggregate amount thereof, all such bonds, demands, or claims, not otherwise deducted, owing to others from such person as principal debtor and not as guarantor, endorser, or surety. The aggregate of principal, interest, and exchange, shall constitute the amount of a bond, demand, or claim, due and payable, and the principal with interest rebated when the amount of a bond, demand, or claim bears no interest, shall constitute the amount of a bond, demand, or claim, not yet due and payable. But no bond, demand, or claim, constituting a part of the capital as defined in this act, of a business done out of this state, shall be included in this section.
- Penalty** If any person, firm, or banking association shall, with a view to evade the payment of taxes, fail or refuse to give in to the commissioner of the revenue a statement of the aggregate of any bonds, notes, claims, or other evidences of debt, which are subject to assessment and taxation under this act, the same shall not be recoverable by action at law, or suit in equity before any of the courts of this commonwealth, legal process or sale under deed of trust, until they shall have been reported for assessment, and the tax paid thereon, with an addition of fifty per centum per annum from the time the tax accrued; and the failure to give in the aggregate of said bonds, notes, claims, and so forth, shall be taken as prima facie evidence of the intention to so evade the payment of taxes.
- Capital** Second. He shall ascertain from each person in his district, city, or town, the value of capital, including moneys, credits, or other thing, remaining invested, whether said investment was made originally in this or any other state or country, loaned, used, or employed in business out of this state, by himself, his agent, or other person for him.
- Of incorporated companies** Third. He shall ascertain the value of all capital of incorporated joint stock companies, not otherwise taxed; but real estate belonging to such company shall not be held to be capital, but shall be listed and taxed as property, and not as capital.
- Moneys, credits, and merchandise** Fourth. He shall ascertain from each person in his district, city, or town, the amount of capital invested, used, or employed in any trade or business, not otherwise taxed; moneys and credits actively used and employed in carrying on the trade or business, including goods, wares, and merchandise on hand, and all solvent bonds, demands, or claims made or contracted in the course of business during the preceding year, shall be held to be capital in such trade or business, and shall not be taxed otherwise than as such capital; but real estate shall not be listed as such capital, but shall be assessed and taxed as other specific property; but nothing herein shall be held to exclude from taxation any property which is the subject of such business.

Fifth. He shall ascertain from each person residing in his district, city, or town, all money on deposit to the credit of such person with any bank, or any other corporation, or firm, or person. Moneys on deposit, &c

Sixth. He shall ascertain from each person residing in his district, city, or town, the aggregate amount of money, and the value of principal and interest of personal estate and credits, under his control as court receiver or commissioner, in pursuance of any order, judgment, or decree of any court, as agent, guardian, or other fiduciary. And it shall be the duty of the clerks of courts to furnish commissioners with a list of all evidences of debts under control of courts, receivers, or commissioners, as evidenced by decrees of the courts. Moneys in hands of receivers

Seventh. He shall ascertain the amount of any money, and the value of any personal estate or credits deposited to the credit of any suit and not in the hands of a receiver. Not in hands of receivers

Eighth. He shall ascertain the value of all toll-bridges, turnpikes, and ferries in his district, except such as are exempt from taxation. Bridges, turnpikes, and ferries

Taxes on personal property in choses in action, and so forth, and toll-bridges.

9. On all personal property in choses in action, and so forth, and toll-bridges, turnpikes, and ferries, and moneys or currency as embraced in this schedule, there shall be a tax of forty cents on every hundred dollars' value thereof; the proceeds of one-fourth thereof shall be applied to the support of the public free schools of the state. Tax

SCHEDULE D.

10. The classification and numbers under schedule D, shall be as follows, to-wit: He shall ascertain from each person in his district the aggregate amount of income in excess of six hundred dollars, whether received or due, though not received within the year next preceding the first of February in each year, except salaries of officers of the state payable at the treasury, the tax on which shall be collected at the time the salary is audited and paid; at which time also the auditor shall deduct all indebtedness of such officer. The word "income" shall include all rents, salaries, interest upon notes, stocks, and bonds, or other securities not otherwise taxed, of whatever description, of the United States, or of any state or county, or any corporation, company, partnership, firm, or individual, collected or received during the year, less the interest due and paid by said person during the year; the amount of all premiums on gold, silver, or coupons; the amount of sales of live stock and meat of all kinds, less the value thereof at the time of the assessment of the same; provided the said value has heretofore been taxed as capital; the amount of sales of wool, butter, cheese, hay, tobacco, grain, or other vegetable, agricultural, or other Schedule D
Income
Construction of word "income"

production, grown or produced by said person: provided that the amount derived by the producer from the sale of any agricultural production during the preceding year, whether the same was grown during the preceding year or not, shall be assessed and taxed as income; all other gains and profits derived from any source whatsoever, and the share of the gains and profits of all companies, whether incorporated or partnership, of any person who would be entitled to the same if divided, whether said profits have been divided or not: provided that in addition to the sum of six hundred dollars as aforesaid, there shall be deducted from the income of the person assessed, all losses sustained during the year; all losses incurred in trade; all sums actually paid for labor or service, ditches, fences, taxes, and rents; all fertilizers, clover, or other seed, purchased and used by any person who cultivates land, or conducts any business from which income is actually derived, except sums paid out for improvements, new buildings, and betterments, made to increase the value of property or estate: and provided further, that only one deduction of six hundred dollars shall be made from the aggregate income of any family, except that guardians may make a separate deduction of six hundred dollars in favor of each ward, out of the income coming to said ward.

Tax on income.

Tax on income 11. On the income derived from the interest or profits, as the same is defined in this schedule, the tax shall be one per centum on the amount of such income in excess of six hundred dollars.

ON BUSINESS AND OTHER SUBJECTS.

Tax on collateral inheritance, and so forth.

On collateral inheritances 12. Upon any estate of a decedent which shall pass, by his will or upon his intestacy, as provided by chapter thirty-six, Code of eighteen hundred and seventy-three, as amended by an act approved April twenty-first, eighteen hundred and eighty-two, to any person other than his lineal descendants, or his father, mother, husband, wife, or sister, the tax thereon shall be six per centum upon the value or amount thereof. Property conveyed by voluntary deeds, not for a valuable consideration, to parties other than lineal descendants, or father, or mother, or husband, or wife, or sister, for their use, to evade the tax on collateral inheritance, shall be assessed and taxed in all respects as collateral inheritance.

Tax on wills and administrations.

On wills and administrations 13. On the probate of every will or grant of administration, not exempt by law, there shall be a tax of one dollar where the estate passing by such will or coming into the hands of

such administrator shall not exceed one thousand dollars, and for every additional one hundred dollars, or fraction of one hundred, an additional tax of ten cents; and no one shall be permitted to qualify and act as executor or administrator until said tax shall have been paid. Where an estate is committed to a sheriff to be administered, he shall be required to pay said tax as soon as sufficient assets of said estate shall have come into his hands.

Tax on deeds.

14. On every deed, not exempt by law, admitted to record, On deeds and on every contract relating to real estate, whether it be a deed or not, which is admitted to record, the tax shall be one dollar; and where the consideration of the deed, or value of the property conveyed, shall exceed one thousand dollars, an additional tax of ten cents on every hundred dollars, or fraction of one hundred dollars, of such consideration or the value of the property in excess of one thousand dollars; but any deed, will, or contract may be recorded in the same office where the records containing such deed, will, or contract have been destroyed by fire or otherwise, free of the state tax: provided that but one tax shall be collected on any deed or contract; but the tax on each deed of release shall be only one dollar, and on deeds of trust or mortgages the tax shall be assessed and paid upon the amount of bonds or other obligations secured thereby: and provided further, that no tax shall be collected for the recordation of papers authorized by the act approved twelfth February, eighteen hundred and seventy-six, to be recorded in the office of the register of the land office: and provided further, that on any deed of petition among joint tenants, tenants in common, or co-parceners, the tax shall be one dollar.

Tax on suits.

15. First. When any original suit, whether commenced by On suits writ or notice, ejectment, or attachment, (other than a summons to answer a suggestion sued out under the eleventh section of chapter one hundred and eighty-four of the Code of eighteen hundred and seventy-three), or other action, except a suit in chancery, is commenced in a circuit or corporation court, and in every case of a removal of a cause from a justice's court to the county or corporation court, or upon any appeal from the decision of the board of supervisors of a county, there shall be a tax thereon, if the amount of debt or demand for damages shall not exceed five hundred dollars, of one dollar; and when the debt or demand for damages exceeds five hundred dollars, there shall be an additional tax of ten cents for every hundred dollars, or fraction of one hundred dollars of such debt or demand in excess of five hundred dollars: provided that in all suits, the plaintiff, or his attorney, may endorse upon his writ or notice the real amount

claimed in his action, and the tax upon the suit shall be fixed with reference to the amount so claimed.

On appeals

Second. Upon every appeal, writ of error, or supersedeas in a circuit court, there shall be a tax of three dollars; and on every appeal, writ of error, or supersedeas in the supreme court of appeals, there shall be a tax of six dollars; which, if not paid within thirty days from the granting of such appeal, the said appeal shall be dismissed.

On chancery suits

Third. Upon any chancery suit, originating either in a corporation or a circuit court, there shall be a tax of one dollar and fifty cents.

Clerks not to issue writs, &c., until tax paid, &c.

16. No clerk shall issue any writ, or docket any removed warrant, or any notice mentioned in the fifteenth section, or record any deed or will, or grant any letter or certificate of administration until the tax thereon shall be paid. The auditor of public accounts shall furnish the clerks of the respective courts in this state with blank forms upon which the said clerks shall make quarterly returns of all moneys charged and collected by them under authority of sections fourteen and fifteen, and shall pay over the amount appearing due thereby, deducting a commission of five per centum for receiving and paying the same.

Tax on seals.

On seals

17. When the seal of the state, of a court, or notary public is affixed to any paper, except in the cases exempted by law, the tax shall be as follows: For the seal of the state, two dollars; and for the seal of a court or notary, one dollar; and herein shall be included a tax on a scroll, or any impression on paper in the place of a seal. And each clerk and notary shall annually report to the auditor of public accounts all taxes on seals received by them; and in case no taxes have been so received, they shall report that fact under oath.

Tax on banks.

Shares not the capital of banks, taxed

18. No tax shall be assessed upon the capital of any bank or banking association, organized under the authority of this state or of the United States; but the stockholders in such banks or banking associations shall be assessed and taxed on the market value of their shares of stock therein, at the same rate as is assessed upon other moneyed capital in the hands of individuals residing in this state. It shall be the duty of each commissioner of the revenue, annually, during the month of May, to report to the auditor of public accounts the name of each bank or banking association doing business in his district, and the names of the officers thereof, and to assess the share or shares of each stockholder in the banks or banking association as aforesaid, at the market value thereof, as of the first day of February in each year, and it shall be the duty of each of such banks or banking associations, forthwith to pay into the treasury of the state the tax imposed

by law upon such assessment of the shares aforesaid, on or before the first day of June. If such tax be not paid within thirty days after the assessment of the said shares, the cashier of the bank or banking association failing to make payment, and his sureties, shall be liable for the same, and twenty per centum upon the amount to be recovered on motion of the auditor of public accounts, in the circuit court of the city of Richmond, upon ten days' notice, according to the provisions of the second section of chapter forty-one of the Code of Virginia (edition of eighteen hundred and seventy-three). The real estate of all banks and banking associations shall be assessed on the land books of the commissioners of the revenue with the same taxes with which other real estate is assessed.

Penalty

Tax on insurance companies.

19. The real and personal property of every insurance company and every mutual aid society company, shall be listed and assessed on the land and property books of the commissioners of the revenue, in the same manner as other real and personal property is assessed, and there shall be a tax of forty cents on every hundred dollars of the estimated value thereof, the proceeds of one-fourth of which shall be applied to the support of the public free schools of this state. The specific license tax upon each insurance company, and mutual aid society company, for the privilege of doing business in this state, shall be two hundred dollars, and in addition thereto, one per centum upon the gross amount of all assessments or premiums collected or received, or obligations taken therefor, derived from its business in this state. Any company failing promptly to pay the tax hereby imposed, shall forfeit five per centum upon the amount of the tax due for each month, or fraction of a month, during which it shall be in default. Any company which shall pay the specific license tax into the treasury between the first and fifteenth days of January in each year, or as soon thereafter as such company shall begin business in this state, and the additional tax of one per centum upon the amount derived from its business as provided, shall be entitled, without the payment of any additional state tax, to do business in any and every part of the commonwealth. Every company shall certify to the auditor of public accounts, between the first and thirty-first day of January in each year, on the oath of its chief accounting officer or principal agent in this state, the gross amount of all assessments or premiums collected, or received, or obligations taken therefor, by such company, from its business in this state; and shall immediately pay into the treasury the tax imposed by law on such assessments, premiums, and forfeitures. Any company failing to report the amount of its receipts as herein provided, shall forfeit the right to do business in this state until such report shall have been made: of which forfeiture the auditor of public accounts shall give notice, by publication, and thereupon the power of such

Tax on property of insurance companies

Specific license tax

Penalty

agent shall cease and determine. A company which does not in any year solicit any new business, but which received the premiums from business done in any previous year or years, shall be construed as doing business in this state for that year, and be subject to the taxes imposed by this act.

Railroad and canal companies.

Annual report of property to be made to auditor by railroad and canal companies

20. Every railroad and canal company not exempted from taxation by virtue of its charter, shall report annually, on the first day of June, to the auditor of public accounts, all of its real and personal property of every description, as of the first day of February of each year, showing particularly in what county or corporation such property is located, and classifying the same under the following heads:

First. Roadway and track, or canal bed.

Second. Depots, depot grounds and lots, station buildings and fixtures, and machine shops.

Third. Real estate not included in other classes.

Fourth. Rolling stock, including passenger, freight, cattle, or stock, baggage, mail, express, sleeping, palace, and all other cars owned by or belonging to the company; boats, machinery, and equipments, houses and appurtenances, occupied by lock-gate keepers and other employees.

Fifth. Stores.

Sixth. Telegraph lines.

Seventh. Miscellaneous property.

Annual report to be made of gross and net receipts

Every such company shall also report, on or before the first day of June of each year, the gross and net receipts of the road or canal for the twelve months preceding the first day of February of each year, and in all cases the report shall be so made as to give the data on which the same is made. If such road or canal is only in part within the commonwealth, the report shall show what part is within the commonwealth, and what proportion the same bears to the entire length of the road or canal, and shall apportion the receipts accordingly. The reports herein required shall be verified by the oath of the president, or other proper officer.

Reports to be verified

When and how value assessed

Upon the receipt of every such report, it shall be the duty of the auditor of public accounts to lay out the same before the board of public works, who shall, after thirty days' notice previously given to the president, treasurer, or other proper officer, proceed to ascertain and assess the value of the property so reported, upon the best and most reliable information that can be procured, and to this end shall be authorized and empowered to send for persons and papers, should it be deemed necessary. A certified copy of the assessment, when made, shall be immediately forwarded by the secretary of the board to the president or other proper officer of every railroad or canal company so assessed, whose duty it shall be to pay into the treasury of the state, within sixty days after the receipt thereof, the tax which may be imposed thereon by law. A company failing to make such report,

Tax to be paid within sixty days after receipt of copy of assessment

or to pay the tax assessed upon its property, shall be immediately assessed, under the direction of the auditor of public accounts, by any person appointed by him for the purpose, rating their real estate and rolling stock at twenty thousand dollars per mile; and a tax shall at once be levied on such value, at the annual rate levied upon the value of the other property for the year. Such tax so levied, as well as the sum required to be paid upon the report hereinafter mentioned, if the same be not paid at the time provided herein, shall be collected by any treasurer to whom the auditor may deliver the assessment, or a copy thereof. The treasurer may distrain and sell any personal property of such company, and shall pay the taxes into the treasury within three months from the time of the assessment, or a copy as aforesaid may be delivered to him.

Penalty

Tax on railroad and canal companies.

21. On the real and personal property of every railroad and canal company there shall be a tax of forty cents on every one hundred dollars of the estimated value thereof; the proceeds of one-fourth of which shall be applied to the support of the public free schools of the state. Every railroad and canal company shall also pay to the state an income tax of one per centum per annum, which income shall be ascertained by deducting the cost of operation, repairs, and interest on indebtedness from gross receipts.

Tax on railroad and canal companies

Income tax

Express and transportation companies; steamship and steamboat, and stage companies, and sleeping-car companies; and persons who may run stages and other vehicles for the transportation of passengers and freights; and all ferries, ferry companies, and bridge companies.

22. Every express and transportation company, steamship and steamboat, and stage company, and persons who may run steamships, steamboats, stages, wagons, and other vehicles for the transportation of passengers and freights, by land or water, and all ferries, ferry companies, and bridge companies, shall make return to the auditor of public accounts, on or before the first day of June of each year, of the gross earnings of such company and persons aforesaid, on account of any transaction, profits, or charges made, or on account of any business conducted and completed, or transportation, beginning and ending exclusively within the state of Virginia, within the twelve months next preceding the first day of February of each year; and on the first day of June of each year, shall likewise return the value of all real and personal property owned by said company and persons, and located within said state, as of the first day of February of each year. The report of such company shall be verified by the oaths of the agents and chief officers thereof, at its principal office in this state; and the report of

Express and other companies to make annual report of gross earnings

Gross earnings

Real and personal property

Verified by oath

such persons, as aforesaid, shall be verified by their oaths. The report shall show the gross earnings from such transaction, profits, charges, business, and transportation, as aforesaid. Every such company and person shall be the collector for the state of the taxes which may be imposed thereon at the time fixed for making said report, and pay the same into the treasury. For a failure to make such report, or pay such tax, a penalty of not less than one thousand, nor more than five thousand dollars, shall be imposed upon the company and persons aforesaid so failing; and the tax shall be immediately assessed upon the gross earnings aforesaid, under the direction of the auditor of public accounts, by any person appointed by him for that purpose, upon the best information which such person can obtain; and to that end, may exercise all the powers of a commissioner of the revenue. For the payment of the tax the stockholders and members of such companies shall be personally liable, and judgment may be rendered against them, or any of them, personally, in the circuit court of the city of Richmond, in the mode prescribed by law. Such company, and its officers and agents, are hereby prohibited from transporting any goods, wares, or other articles of their own, or in which they have an interest, for the purpose of making sale of the same by said company; and they are prohibited from doing any business appertaining to the business of a broker or merchant, unless licensed as a broker or merchant. Such principal officer shall require from the several agents employed by such company a report of their transactions on oath; which report, so sworn to, shall accompany the report of the chief officer to the auditor of public accounts. All reports hereafter shall be made under the provisions and in pursuance of this act. Such company, its officers and agents, doing business as broker or merchant without a license, and for any violation of this act, shall forfeit not less than two hundred nor more than two thousand dollars for each offence; and if the officers and agents of such company refuse to show what, if any, goods have been transported over any road by any such company, or by any officer or agent thereof, such company shall be held to have engaged in the business of a broker or merchant, and the penalty hereby imposed shall be exacted.

What report shall show

Penalty for failure to make report

Liability of stockholders

Prohibition

Duty of principal officer

Penalties

Tax on every express and transportation, and steamship and steamboat, and stage, and sleeping-car company, and persons who may run stages, wagons, and other vehicles for transportation of passengers and freights; and all ferries, ferry companies, and bridge companies.

Tax on property of transportation companies

23. On real and personal property located within this state, of every express and transportation, and steamship, and steamboat, and stage, and sleeping-car company, and persons who may run steamships and steamboats, and sleeping-cars, and stages, wagons, and other vehicles for transportation of passengers and freights, by land or water, and all ferries,

ferry companies, and bridge companies, there shall be a tax of forty cents on every hundred dollars of the value thereof, the proceeds of one-fourth of which shall be applied to the support of the public free schools of this state. No express, transportation, steamship, steambot, stage, sleeping-car company, or persons who may run steamships, steamboats, sleeping-cars, stages, wagons, or other vehicles for transportation of passengers or freights, by land or water, or ferry companies, or bridge companies, shall transact such business without a license authorized by law. If the business be conducted by an incorporated company, the license shall be to the company; which company may employ agents without a license being required of such agents. If the business be conducted by a company, firm, or person, the license shall issue to such company, firm, or person. The specific license tax on any express and transportation, steamship, steambot, stage, sleeping-car, ferry, wagon, or bridge companies, or person or persons who may run such express, transportation, steamship, steambot, stage, sleeping-cars, stages, or other vehicles for the transportations of passengers or freights, by land or water, or ferry and bridge companies, shall be one-half of one per centum on the gross earnings of such company, firm, or person derived from the sources mentioned in the preceding section.

Telegraph companies.

24. Every telegraph company doing business in this state shall, on or before the first day of June of each year, make report, verified by the oath of the chief officer resident in the state, to the auditor of public accounts, of all real and personal property owned by said company within the state, as of the first day of February of each year, showing what part of said property is located in each county or corporation, and classifying the same under the following heads:

First. Number of miles of lines in the whole state, and in each county or corporation.

Second. Number of wires per mile in excess of one in the whole state, and in each county or corporation.

Third. Real and other personal property in the whole state, and showing particularly in what county or corporation located.

Fourth. Gross earnings and receipts in this state for the twelve months next preceding the first day of February.

Upon the receipt of every such report, it shall be the duty of the auditor of public accounts, forthwith to require all the telegraph lines and wires of each company throughout the state, and each county and corporation thereof, to be assessed at a fair valuation by the commissioner of the revenue of the county or corporation wherein the chief office of such company is located, and all other property of each company to be in like manner assessed by the commissioner of the revenue of the county or corporation wherein located;

Company fail-
ing to report,
assessment to
be made by
order of auditor

Penalty for
failure to make
reports

and every such assessment shall be returned to the auditor of public accounts within thirty days after the same is made. A certified copy of the assessment, when made and returned, shall be immediately forwarded by the auditor of public accounts to the chief office of such telegraph company, whose duty it shall be to pay into the treasury of the state, within sixty days after the receipt thereof, the tax which may be imposed thereon by law. A company failing to make such report shall be immediately assessed, under the direction of the auditor of public accounts, by any commissioner or commissioners of the revenue designated by him for that purpose, rating each mile of such telegraph line at one hundred and twenty-five dollars for one wire per mile, and twenty-five dollars for each additional wire per mile; and ascertaining the value of all other property, personal and real, owned by such telegraph company in the mode prescribed by law for ascertaining the value of property of individuals for purposes of taxation; and a tax shall at once be levied on such value so ascertained, at the annual rate levied upon the value of other property for the year. If any telegraph company shall fail to make such report to the auditor of public accounts, it shall also be liable to a fine of not less than five hundred dollars nor more than two thousand dollars, which may be recovered in the circuit court of the city of Richmond, on motion, after twenty days' notice, by the auditor of public accounts, such notice to be served in the manner prescribed by law in other cases. Any such company may seek redress against any erroneous assessment made under this section, in the mode prescribed by law for redress against erroneous assessment of the property of individuals.

Tax on telegraph and telephone companies.

Tax on tele-
graph and
telephone
companies

License to be
obtained

Exception

25. On the real and personal property of telegraph and telephone companies, there shall be a tax of forty cents on every one hundred dollars value thereof; the proceeds of one-fourth of which shall be applied to the support of the public free schools of this state. No telegraph or telephone company, nor any agent nor officer of such company, nor any person operating the apparatus necessary to communicate by telegraph or telephone, shall transmit any messages or communications over the wires of such company or person, without a license authorized by law. If the business be conducted by an incorporated company, the license shall be to the company; which company may employ agents without a license being required of such agents. If the business be conducted by any person, firm, or company not incorporated, the license shall issue to such person, firm, or company. When a license shall have issued, messages or communications may be transmitted through any county or corporation of this state. One license for the same company shall be sufficient; and this section shall not be construed to require a license for each office of the same company. Any person

violating the provisions of this section, shall pay a fine of not less than one hundred dollars, nor more than five hundred dollars for each offence. The specific license tax to any telegraph or telephone company, agent, or officer thereof, for operating for compensation the apparatus necessary to communicate by telegraph or telephone, shall be two hundred and fifty dollars, and an additional tax of one per centum of the gross earning the said company received, or due, though not received from their business in this state during the year next preceding: provided that the tax of two hundred and fifty dollars shall not be required of companies whose gross receipts are less than one thousand dollars. Such taxes, if the same be not paid within sixty days, shall be collected by any treasurer to whom the auditor may deliver the assessment for collection. The treasurer may distrain and sell any property of such company, and shall pay the taxes into the treasury, within sixty days after such assessment shall have been delivered to him.

General provisions.

26. Where any incorporated company or person is engaged in more than one business, which is made by the provisions of this act subject to taxation, such incorporated company or person shall pay the tax provided by law on each branch of its or his business.

LICENSES—SCHEDULE A.

Merchants.

27. Every merchant shall pay a license tax for the privilege of transacting business in this state, to be graduated by the amount of purchases made by him during the period for which his license is granted. To ascertain the amount of purchases, it shall be the duty of such merchant, on the thirty-first day of July, the thirty-first day of October, the thirty-first day of January, and the thirtieth day of April, in each year, or within ten days after the expiration of each quarter, to make report in writing, under oath, to the commissioner of the revenue for the district in which he was licensed, showing the amount of goods actually bought by him during the next preceding three months. The form of the report required by this section shall be prepared by the auditor of public accounts, and furnished to each commissioner of the revenue, and by him distributed to each licensed merchant. And each commissioner shall, in the mode prescribed for making reports by him of violations of the revenue law, report every merchant who shall fail to comply with the requirements of this section. If any person shall bring goods into this state at a time when, by an assessment, he cannot procure a license for the full term of one year, and desires to have such goods sold at auction, the commissioner

Penalty

of the revenue may assess the tax at a rate equal to the tax for one year. Any person violating the provisions of this act shall pay a fine of not less than thirty dollars nor more than one thousand dollars for each offence.

Tax on merchants.

Tax on merchants

28. On every license to a merchant or mercantile firm, the tax to be paid shall be graduated as follows: If the amount of purchases shall not exceed one thousand dollars, the tax shall be five dollars; where purchases do not exceed two thousand dollars, the tax shall be ten dollars; and for all purchases over two thousand dollars and less than fifty thousand dollars, there shall be a tax of forty cents on the hundred dollars; and upon all purchases over fifty thousand dollars, there shall be paid a tax of ten cents on every hundred dollars in excess of fifty thousand dollars. The tax imposed under and by virtue of this section, shall be in lieu of all tax for state purposes, on the capital actually employed by said merchant or mercantile firm in said business. The tax in excess of twenty dollars imposed by this section shall be paid in equal instalments on the tenth of January, tenth of April, tenth of July, and tenth of October, in each year, and shall be collected in the same manner the license taxes are collected: provided that there shall be no abatement in the tax, should the party licensed under this and the preceding sections discontinue business during the year: and provided further, that if, at the close of the year for which his license issued, the merchant should elect not to renew it, but desires the privilege to sell whatever remnant of purchases he may have on hand at the time, it may be lawful for him to do so upon the payment of a license tax upon said remnant of merchandise, to be regarded for taxable purposes as purchases; the amount of the said tax to be proportioned according to the length of time the license has to run. Merchant tailors, lumber merchants, furniture merchants, butchers, green grocers, hucksters, dealers in coal, ice, or wood, shall be embraced in this section. But nothing in this section shall be so construed as to require a license of any person who may canvass any county or corporation to buy matters of subsistence designed as food for man or beast.

What merchants embraced in law

Commission merchants.

Commission merchants

29. Every person buying or selling on commission shall be deemed a commission merchant. Any person licensed as a commission merchant may sell any personal property which may be left with or consigned to him for sale, except wine, ardent spirits, and malt liquors, gold or silver coin, bonds, certificates of public or private debts, or other securities: provided, however, that any such merchant may sell wine, ardent spirits, and malt liquors, gold and silver coin, bonds, certificates of public or private debts, or other securities, by taking out the license therefor prescribed in the case of

liquor merchants or stock-brokers. Such merchants shall pay a tax on such sales, or on the commissions charged for such sales, as the legislature may from time to time impose; and all sales, whether made for compensation or not, and all commissions and other compensation of every kind, received, whether the same be for brokerage, insurance, or other services or assurances, shall be held to be subject to such tax as may be imposed. Any person buying or selling contrary to the provisions of this section, or who shall in any manner violate the same, shall pay a fine of not less than fifty dollars nor more than one thousand dollars for each offence.

Tax on commission merchants.

30. The specific tax on every commission merchant or firm shall be fifty dollars; but where his commissions shall exceed one thousand dollars, the tax shall be sixty dollars, and ten dollars for each thousand in excess of two thousand dollars; and if the license is to include the privilege of selling wine, ardent spirits, and malt liquors, gold or silver coin, bonds, certificates of public or private debts, or other securities, the commission merchant shall, in addition, pay the tax imposed in each case upon liquor merchants and stock-brokers, and in like manner.

Tax on
commission
merchants

Sample merchants.

31. Any person who shall sell, or offer to sell, any description of goods, wares, or merchandise, by sample, card, description, or other representation, verbal or otherwise, or any agent for the sale or collection of orders by sample or description list, such as is furnished by the C. O. D. supply company of America, or any similar company of America, or any similar company, shall be deemed to be a sample merchant. It shall not be lawful for any person, or persons, to sell, or offer to sell, any description of goods, wares, or merchandise, without first having obtained a license therefor from the commissioner of some county or corporation, which license shall grant the privilege to sell anywhere in the state, and shall be valid one year from the date of its issue; but if used out of the county or corporation where granted, the clerk of the court of such county or corporation shall certify thereon, with the seal of the court affixed, that the officer signing the said license is really the commissioner of the revenue for the district wherein the license issued, and that his signature is believed to be genuine: provided that it shall not be lawful for the clerk of any county or corporation to furnish any certificate relating to the grant of a license other than in the manner authorized and directed by this section. Such license thus obtained, shall be a personal privilege, and shall not be transferable, nor any abatement in the tax thereon allowed. No county, city, or town shall have the right to levy or collect a tax on sample merchants. Any

Sample
merchants

person, or persons, who shall sell, or offer to sell, in violation of this act, shall pay a fine of three hundred dollars for the first offence, and five hundred dollars for each succeeding offence—the informer to receive one-half of the fine so collected. Nothing in this section shall be construed to allow sample merchants to sell to any person other than a manufacturer or licensed merchant, keeper of an ordinary or eating-house, without taking out the additional license required of merchants; nor shall anything in this section be construed to allow any manufacturer to sell by sample, any goods, wares, or merchandise, unless he shall have been assessed and taxed on the capital invested as provided in fourth classification, schedule C of this act, or shall take out the license tax required of sample merchants, as provided in section thirty-two of this act.

Tax on sample merchants.

Tax on sample
merchants

32. The specific license tax for the privilege of selling by sample, card, description, or other representation, shall be two hundred and fifty dollars, and any sample merchant who shall permit any person, except a duly authorized agent or salesman, to sell under his license otherwise than for his exclusive use and benefit, shall pay a fine of fifty dollars for each offence. No agent or salesman shall be permitted to sell, or offer to sell, as aforesaid, except he have with him at the time the license granted to the person for whom he acts, and a duly executed power of attorney from said person constituting him his agent or salesman for the time being. Additional salesmen may be allowed under the following restrictions: For each additional agent or salesman, employed to sell as aforesaid, there shall be an additional tax of fifty dollars; and the said additional agent or salesman shall not be permitted to sell, or offer to sell, as aforesaid, except he have with him at the time, a copy of the license granted to the person for whom he acts, duly certified to by the clerk of the court from which the license was issued, under the seal of said court, and certificate from the treasurer of the county, city, or town wherein the license was obtained, and that the additional tax required by this act has been paid; which said certificate and power of attorney shall be exhibited whenever required by any officer of the law or private citizen. Sales of wine, ardent spirits, malt liquors, cider, or any mixture of any of them, by sample, shall be limited to sales by wholesale; and any person who desires to sell wines, ardent spirits, malt liquors, cider, or any mixture of them, by sample, may do so upon paying the same specific license tax that is required to be paid by the wholesale liquor merchant. This section shall not be so construed as to prevent any planter from selling all tobacco raised by himself, by sample or otherwise. Nothing in this or the preceding section shall be construed to require any licensed merchant or manufacturer who has paid a license tax of not less than two hun-

dred and fifty dollars, to pay an additional tax for selling, or offering to sell, by sample, either by himself or agents; and any sample merchant who shall hire his license to another, or allow the use of the same to any other person, firm, or corporation, shall forfeit such license, and the person, firm, or corporation so using such license shall pay a fine of two hundred and fifty dollars for each offence; and any person, firm, or corporation who may be found using a license not granted by the officers authorized by this act to issue such license, and any person, firm, or corporation using any such license in this state which was issued or obtained out of this state, and which is ascertained to be fraudulent, such person, firm, or corporation shall be deemed guilty of a misdemeanor, and on conviction, shall be fined two hundred and fifty dollars and imprisoned for one year: and provided further, that this section shall apply alike to resident and non-resident sample merchants.

Sale by pedlars.

33. Any person who shall carry from place to place, any goods, wares, or merchandise, and offer to sell or barter the same, or actually sell or barter the same, in transitu or otherwise, shall be deemed to be a pedlar; and any person licensed as a pedlar may sell any personal property a merchant may sell, or he may exchange the same for other articles; and whenever a license is granted to a pedlar to sell such goods, wares, or merchandise, his license shall be valid for one year from date of its issue, and shall confer authority to sell at any house or place within the county or corporation in which the license was granted. Any pedlar who shall peddle for sale, or sell or barter without a license, shall pay a fine of not less than fifty dollars, nor more than five hundred dollars for each offence; and any person selling or offering to sell as a pedlar, shall exhibit his license, on the demand of any citizen of the county or corporation in which he sells or offers to sell or barter; and upon his failure or refusal to do so, he shall be subject to the penalties of peddling without a license. This section shall be construed to include persons engaged in peddling lightning rods.

Tax on pedlars.

34. The specific license tax on every person for the privilege of peddling and bartering in any county or corporation, shall be fifty dollars. Any person who desires to obtain a license under this section, to sell throughout the state, may be allowed to do so upon the payment of a specific tax of two hundred and fifty dollars. If the license shall be used out of the county or corporation wherein it is issued, it shall in all cases be authenticated by the certificate of the clerk of the county or corporation aforesaid, with the seal of the court affixed, as provided in the case of sample merchants.

*Sale or barter of patent rights.*Sale or barter
of patent rights

35. No person shall sell or barter the right to manufacture or use any machinery or other thing patented to any person or company, under the laws of the United States, without first having obtained a license therefor from some commissioner of the revenue of a county, city, or town; which license shall grant the privilege of selling anywhere in the state. But if used out of the county or corporation where granted, shall be authenticated by the certificate of the clerk of the court of the county or corporation where granted, that the person signing the same is really the commissioner of the revenue, and that his signature is believed to be genuine. A separate license shall be required on each patented thing of which the right to make or use is sold; but any person owning the state right for any patented thing may sell anywhere in the state through agents provided with a copy of his license thus obtained, certified to be a true copy by the clerk of the court of the county or corporation where granted. Any persons violating the provisions of this section, shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

*Tax on sale or barter of patent rights.*Tax on sale or
barter of patent
rights

36. The specific license tax on every person who shall sell or barter the right to manufacture or use machinery or other thing, patented under the laws of the United States, except the patentee, if he be a citizen of the United States, shall be twenty-five dollars.

Sale by Agents.

Sale by agents

37. No person shall, without a license authorized by law, act as agent for the sale of lands, or act as book agent, or as agent to sell, or to offer for sale, fertilizers, whether manufactured in this state or not, or take orders for such fertilizers, on commission or otherwise.

What constitutes a land agent; what he may sell.

Land agent

38. Any person licensed as a land agent may sell any land in this commonwealth entrusted to him for sale, and shall pay such tax on such sales, or on the commission charged for such sale, as the legislature may from time to time impose. Any person selling land, or offering to sell the same, who is not an auctioneer, or who has not the fee simple title, or any other less estate therein, shall be held to be a land agent; but this section shall not be construed to prevent any person not engaged in the business of selling land for compensation, from selling without license any lands for the sale of which he has a duly authenticated power of attorney.

For any violation of this section, the person offending shall pay a fine of not less than one hundred dollars nor more than five hundred dollars for each offence.

Tax on a land agent.

39. The specific license tax upon a land agent shall be fifty dollars, and one-fourth of one per centum on amount of sales: provided that where there is a firm of land agents doing business at one locality, said tax shall be on the firm, and not on each member thereof. ^{Tax on land agent}

Book agents.

40. Any person, other than a licensed merchant, who shall receive subscriptions for, or shall in any manner furnish newspapers, books, maps, prints, pamphlets, or periodicals, printed or published beyond the limits of this state, shall be deemed to be a book agent. Any person desiring to distribute or sell any religious books, newspapers, pamphlets, or periodicals, may apply to the judge of the county or corporation court in which he may desire to distribute or sell the same, and such judge, upon being satisfied that the person applying is of good character and a proper person in whom to confide the trust of selling or distributing such books, may direct the commissioner to grant him a license, with a nominal tax only. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred for each offence. ^{Book agents}

Tax on book agents.

41. The specific tax upon a book agent shall be ten dollars; but the court of the county or corporation may reduce or dispense with this tax in the cases mentioned in section forty of this act. ^{Tax on book agents}

Agents for the sale of fertilizers.

42. Any person who shall sell or offer for sale, fertilizers, unless he be the owner thereof, and taxed as a merchant, or take orders therefor, on commission or otherwise, shall be deemed to be an agent for the sale of fertilizers, and shall not act as such without taking out a license therefor. No such person shall, under his license as such, sell, or offer to sell, such articles through the agency of another, but a separate license shall be required from any agent or employee who may sell, or offer to sell, such articles for another. For any violation of this section, the person offending shall pay a fine of not less than fifty dollars, nor more than one hundred dollars for each offence. ^{Agents for sale of fertilizers}

Tax on agents for the sale of fertilizers.

Tax on agents
for sale of
fertilizers

43. The specific license tax upon an agent for the sale of any fertilizers, shall be ten dollars; and this tax shall give to any party, licensed under this section, the right to sell the same within the county or corporation in which he shall take out his license; and if he shall sell, or offer to sell, the same in any other of the counties or corporations of this state, he shall pay an additional tax of five dollars in each of the counties or corporations where he may sell or offer to sell the same.

Auction sales; who may sell without a license.

Auction sales

44. No person shall sell at auction or public outcry, either with or without compensation, without a license, except in the following cases, to-wit:

First. The estate of a decedent may be sold by the personal representative, or his agent, according to law, or the provisions of the will.

Second. Property conveyed by deed of trust, or decreed or ordered to be sold by a court, may be sold according to the deed, decree, or order.

Third. Any person may sell the agricultural products of this state, arising from his own or other labor, under his control, or his real or personal estate, not purchased or sold on speculation.

Fourth. An officer may sell property distrained by him under execution or other legal process.

Fifth. Licensed commission merchants may sell live fowls, fresh vegetables, or fresh fish, upon taking out license of a common crier.

Auctioneer's account of sales.

Auctioneer's
account of sales

45. An auctioneer shall keep an account of sales made by him, other than those made under section forty-four, showing the aggregate amount thereof; and whenever required by a commissioner of the revenue, shall render an account for taxation of all his sales for the period required by law to be stated, and shall sign and answer all such interrogatories respecting such sales as may be propounded to him in pursuance of law. Such accounts, statements, and answers shall always be on oath.

What an auctioneer may do.

What auctioneer
may do

46. An auctioneer may conclude the sale of anything he is authorized to sell, grant a certificate or other evidence of the same, and receive the money; but no auctioneer shall authorize or permit any person whatever to sell any property of any description whatever, under and by virtue of his license,

except the person so authorized or permitted is actually and bona fide in the employment of such auctioneer, and is actually and bona fide a resident of this state at the time of such employment, and the commissions on such sales are actually and bona fide for the benefit of such auctioneer; and no license shall be construed to authorize the holder to sell at more than one regular establishment; but an auctioneer may sell public stocks, houses, lots, and furniture, or ships or vessels, on the premises where the same may be, or at the exchange or the store of a regular licensed merchant of this state, declining business, or goods in the original form and packages as imported, and bulky articles, such as have been usually sold in warehouses, or in the public streets, or on the wharves, or at such other places as shall be desired by the owner or importer of such bulky articles or imported goods. If any auctioneer shall violate any of the provisions of this section, he shall forfeit and pay for every offence twenty dollars, to be recovered for the use of the party prosecuting the same before a justice of the peace, in like manner as other fines and penalties are imposed and collected. The offer to sell each article shall be deemed a separate offence.

Classification of auctioneers.

47. Auctioneers shall consist of general auctioneers, real estate auctioneers, and tobacco auctioneers, and shall be so classified that their powers and duties, and the restrictions and penalties thereof, may be separate and distinct, that is to say:

General auctioneers; what they may sell.

48. Any person licensed as a general auctioneer may sell any goods, wares, merchandise, and other articles not prohibited by law; but he shall not sell wine, ardent spirits, malt liquors, or any mixture thereof, unless and until he shall have obtained a license therefor in the mode prescribed by law.

Tax on general auctioneers.

49. The specific tax on a general auctioneer to sell, shall be fifty dollars; and if the place of business is in a city or town having, when assessed, a population of more than five thousand inhabitants, two dollars for every thousand above the number; but said specific tax shall, in no case, exceed one hundred and thirty dollars. And he shall pay an additional tax of one-fourth of one per centum on the amount of sales for the year, to be ascertained and charged as is provided in the case of liquor merchants. If he sells wine, ardent spirits, malt liquors, or any mixture thereof, he shall pay a tax of one-half of one per centum on the amount of sales, to be ascertained and charged as his other sales are ascertained and charged.

*Real estate auctioneers.*Real estate
auctioneers

50. Any person licensed as a real estate auctioneer may sell at auction, or privately, any real estate in this commonwealth entrusted to him for sale: provided that no such auctioneer shall be allowed to negotiate loans upon a mortgage of real estate, or otherwise, without taking out an additional license therefor. If a tax shall be imposed on the amount of the sales, the taxable sales shall be construed to embrace all sales of real estate made by such auctioneer, whether such sales be by public outcry or made privately. For any violation of this section, the person offending shall pay a fine of not less than one hundred dollars nor more than one thousand dollars for each offence.

*Tax on real estate auctioneers.*Tax on real
estate
auctioneers

51. The specific license tax on a real estate auctioneer to sell, shall be fifty dollars; and if the place of business is in a city or town containing, when assessed, a population exceeding five thousand inhabitants, one hundred dollars; and he shall pay an additional tax of one-fourth of one per centum upon the amount of sales, to be ascertained and charged as is provided in the case of liquor merchants; and for the privilege of negotiating loans upon real estate, he shall pay an additional tax of fifty dollars.

Junk dealers, canvassers, and so forth.

Junk dealers

52. No keeper of a shop for the purpose herein mentioned, or master of a vessel, or other person, shall, without a license authorized by law, purchase, sell, barter, or exchange any kind of second-hand articles, junk, rags, old metals, or other commodities. The place at which such business may be conducted, shall be kept open for the purchase or sale of any of the articles mentioned aforesaid. Nor shall any purchase be made by such persons, or by any person or persons for them, except between the hours of sunrise and sunset of each day. Every person receiving such license shall place up over the principal entrance of his place of business, a sign, designating that he is licensed in conformity with the provisions of this act. Nor shall any person canvass such county, city, or town, or any part thereof, for the purpose of buying any junk, or other matters or things, for any such junk dealer, or for sale to a junk dealer, without taking out a license. Any person violating the provisions of this section shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offence. Nothing contained in this section shall be construed or operate to prevent any person keeping a foundry from exchanging his new castings for old castings: provided that nothing in this section shall be construed to prevent any regularly licensed

merchant in the country, or in towns having a population of two thousand or less, from buying or trading for rags, old iron, or other articles of junk, unless there be a regularly licensed junk dealer within three miles of his place of business; such merchants to be subject at all times to the same conditions of inspection as a regular junk dealer.

Tax on junk dealers.

53. The specific license tax on every junk dealer shall be ^{Tax} fifty dollars, and the specific tax on every person for canvassing for the purpose of buying any junk, or other matters or things, for any such junk dealers, or for sale to a junk dealer, shall be one-half of the tax imposed by this section on such junk dealers.

Tobacco auctioneers.

54. Any person or firm licensed as a tobacco auctioneer ^{Tobacco auctioneers} may sell at auction any tobacco not prohibited by law to be sold. For any violation of this section, the person or firm offending, shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Tax on tobacco auctioneers.

55. The specific license tax on tobacco auctioneers to sell, ^{Tax} shall be fifty dollars, except that in towns of less than five hundred inhabitants, it shall be twenty-five dollars.

Tax on retailers of tobacco.

56. No person, not a producer, shall be allowed to sell by <sup>Tax on retail-
ers of tobacco</sup> retail, tobacco, snuff, or cigars, without having obtained a license to do so. The specific license tax on retailers of tobacco, snuff, or cigars, shall be five dollars, which shall be assessed and collected as other license taxes.

Common criers.

57. Any person licensed as a common crier, may cry for ^{Common criers} sale, at any place in the county or corporation in which his license issued, any property, real or personal, for any auctioneer, fiduciary, or for the owner of the property, where such owner is authorized to sell the same by auction; but he ^{Prohibition} shall not conduct a sale otherwise than under the present and immediate direction of the property owner, or other person authorized to sell the same. He shall not, as such crier, receive money on account of the sale, grant acquittances, or give any evidence of a sale or title to the purchaser. He may receive for his services a stated ^{Compensation} compensation, but he shall not receive any commission or percentage

on the amount of the sale, nor any specific or contingent interest in the sale as a compensation for his services, directly or indirectly. For any violation of this section, the person offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Penalty

Tax on common criers.

Tax

58. The specific license tax upon each and every person licensed as a common crier shall be five dollars: provided that no incorporated town of less than five hundred inhabitants shall levy an additional tax on auctioneers or common criers, and no incorporated town shall discriminate in the rate of tax of either auctioneers or common criers against non-resident applicants for license.

Ship-brokers, stock-brokers, and private bankers.

Ship brokers,
&c

59. No person, bank, or corporation shall, without a license authorized by law, act as a ship-broker, stock-broker, or private banker. Any person engaged in the management of business matters occurring between the owners of vessels and the shippers or consignors of the freight which they carry, shall be deemed to be a ship-broker. Any person, bank, or corporation that deals in coin, foreign or domestic, exchange, government stocks, or other certificates of debt or shares in any corporation or chartered company, bank-notes, or any other notes used as a currency, or to sell the same, or any of them, on commission, or for other compensation, or who negotiates loans upon real estate securities, shall be deemed to be a stock-broker. A stock-broker shall have the right to buy and sell for profit, or to sell on commission, the coin, exchange, stocks, certificates of debt, shares in chartered companies, bank-notes, and notes used as a currency as aforesaid, and may sell either privately or by auction, and also negotiate loans upon real estate securities. Any person, bank, or corporation engaged in the business of receiving money on deposit, or in lending or advancing money, or in negotiating loans on any class of securities, or in discounting, buying, or selling negotiable or other paper or credits, whether at an office kept for the purpose, or elsewhere, shall be deemed to be a private banker, and in the latter case the tax shall be paid for the additional privilege of private banking. Any person, bank, or corporation violating the provisions of this section shall pay a fine of not less than one hundred dollars, nor more than five thousand dollars for each offence.

Stock broker

Tax on ship-brokers.

Tax on ship
brokers

60. The specific license tax on a ship-broker shall be twenty dollars.

Tax on stock-brokers and private bankers.

61. The specific license tax on a stock-broker shall be one hundred dollars, but in towns of less than ten and more than five thousand inhabitants shall be one hundred and fifty dollars, and in towns in excess of ten thousand inhabitants shall be two hundred and fifty dollars, for each office or place of business kept for that purpose; and the specific license tax on a private banker shall be fifty dollars, on a capital of five thousand dollars or under; one hundred dollars, on a capital from five to ten thousand dollars; one hundred and fifty dollars, on a capital from ten to twenty thousand dollars; and two hundred and fifty dollars, on a capital of over twenty thousand dollars and under thirty thousand dollars; and an additional tax of five dollars per thousand on every thousand dollars in excess of thirty thousand.

Tax on stock
brokers and
private bankers

Pawn brokers.

62. No person shall, without a license authorized by law, lend money or other thing for profit, for or on account of personal property deposited with the lender in pledge. Any person who shall in any manner lend or advance money as aforesaid, on the pledge and possession of personal property, shall be held to be a pawn-broker. Any person making a pledge of property as aforesaid, for money loaned or advanced, who shall not pay or return the money so loaned or advanced within sixty days after the date fixed for the return or payment of the money, shall forfeit his right to redeem the property pledged. After such person shall have forfeited his right to redeem the property, the pawn-broker may cause said property to be sold at auction by any licensed auctioneer. The expenses attending the sale shall be paid out of the proceeds of sale; and if any surplus arise from the sale, after satisfying the money advanced, with the interest and costs which may have accrued, such surplus shall be paid over to the person depositing the property as aforesaid. Any person acting as a pawn-broker without a license, shall pay a fine of not less than fifty dollars, nor more than five hundred dollars for each offence.

Pawn brokers.

Tax on pawn-brokers.

63. The specific license tax on a pawn-broker shall be two hundred and fifty dollars.

Tax on pawn
brokers

Commercial brokers and insurance brokers.

64. No person shall, without a license authorized by law, act as commercial broker. Every person who negotiates the purchase and sale of promissory notes, or who negotiates

Commercial
and insurance
brokers

loans upon any class of securities, unless he be a stock-broker or private banker, or who negotiates the sale of merchandise, without having possession or control of it as commission merchants have, shall, for the purposes of this section, be deemed a commercial broker. No person shall, without a license authorized by law, act as insurance broker. Every person, not being a licensed insurance agent, or the employee of such agent, who shall solicit for compensation, directly or indirectly, to be derived therefrom, any fire, marine, or life insurance, either on account of any person desiring to effect any such insurance, or of any insurance company, shall, for the purposes of this section, be deemed an insurance broker. Any person acting as commercial broker or insurance broker, without a license, shall pay a fine of not less than fifty dollars, nor more than five hundred dollars for each offence.

Tax on commercial brokers and insurance brokers.

Tax 65. The specific license tax on a commercial broker and on an insurance broker, shall be two hundred and fifty dollars.

SCHEDULE C.

Ordinaries, boarding-houses, and so forth.

Ordinaries, &c 66. No person shall, without a license authorized by law, keep an ordinary, a house of private entertainment, a boarding-house, or eating-house.

What constitutes an ordinary; tax on the license; how to be estimated.

What constitutes an ordinary, &c 67. Any person who shall, for compensation, furnish lodging and diet to travelers, sojourners, or boarders in his house, or provender for a horse feeding in his stable, or on his land (except a drove of live stock and persons attending it), and sell by retail, wine, spirituous or malt liquors, or any mixture of any of them, to be drunk in or at the place of sale, shall be deemed to keep an ordinary, and shall constantly provide the same with lodging and diet for travelers, and unless it be dispensed with by the court, with stabling and provender or pasturage, and provender for their horses. A license to keep an ordinary shall not be construed to authorize the sale of wine, spirituous or malt liquors, to be drunk elsewhere than in or at such ordinary, unless authorized by an additional license, and the payment of an additional tax. The tax on an ordinary may be determined by the actual rent of the house and furniture, and may exceed such rent; and if it is not rented property, the commissioner shall determine the tax by what the probable rent would be; and the commissioner may require the proprietor or tenant to state, on oath, what is the amount of such rent, or what would be a fair rent therefor. And if the said proprietor or tenant refuse to

What may be done under license

state the same, when so required, he shall pay a fine of three hundred dollars. Any person who shall keep an ordinary without a license, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may continue the same; but where the ordinary shall be kept open but for a part of the year, the tax shall be apportioned according to the time that it is kept open.

Tax on ordinaries.

68. The specific license tax on any person to engage in the business of keeping an ordinary in the country, or in towns having a population of two thousand or less, shall be fifty dollars; and in towns and cities having a population exceeding two thousand, be one hundred dollars; and an additional tax of eight per centum on the annual rent over one hundred dollars and under one thousand dollars per annum; and on the annual rent in excess of one thousand dollars and under two thousand dollars, five per centum; and a tax of three per centum upon the annual rent in excess of two thousand dollars, to be ascertained in the manner provided in the preceding section of this act. Tax

What constitutes private entertainment.

69. Any person who shall furnish for compensation lodging or diet to travelers or sojourners, or boarders in his house, or provender for a horse feeding in his stable, or on his land, within five miles of any city, town, or village, shall be deemed to keep a house of private entertainment, unless he be an ordinary keeper, or keeper of a boarding-house: provided that this section shall not be construed so as to include any person who may board and lodge his or her own children or wards. The tax thereon shall be a specific one for the privilege of keeping such house. If any tax is imposed upon the annual rent or value of such house, such annual rent or value shall be ascertained in the same manner as the annual rent or value of an ordinary is required to be ascertained. A license to keep a house of private entertainment shall not be construed to authorize the sale of wine, spirituous or malt liquors, or a mixture of any of them. Any person who shall keep a house of private entertainment, without a license, shall pay a fine of not less than thirty dollars, nor more than one hundred dollars, for each day he may keep the same. What constitutes a house of private entertainment

Tax on private entertainment.

70. The specific license tax on any person to engage in the business of keeping a house of private entertainment shall be five dollars, and an additional tax on the annual rent over one hundred dollars, to be assessed in the manner and at the rate provided in section sixty-eight of this act. Tax

*What constitutes a boarding-house.*Boarding
house defined

71. Any person who shall furnish for compensation board or lodging, or both, to any number of persons exceeding five, for a period as long as one week, shall, if he be not the keeper of an ordinary or house of private entertainment, according to the provisions of this act, be deemed to keep a boarding-house. The tax thereon shall be a specific tax for the privilege of keeping such house; and if any tax is imposed upon the annual rent or value of the house, such rent or value shall be ascertained in the same manner as the rent or annual value of an ordinary is required to be ascertained. Any person who shall keep a boarding-house, without a license, shall pay a fine of not less than five dollars, nor more than twenty dollars, for each day he may keep the same.

Penalty

Tax on boarding-house.

Tax

72. The specific license tax on any person to engage in the business of keeping a boarding-house shall be five dollars, and an additional tax of one per centum on the annual rent over one hundred dollars, to be ascertained as provided in the sixty-eighth section of this act.

*What constitutes an eating-house.*What con-
stitutes an eat-
ing house

73. Any person who shall cook or otherwise furnish for compensation, diet, or refreshment of any kind, for casual visitors at his house, and sold for consumption therein, and who is not the keeper of an ordinary, house of private entertainment, or boarding-house, shall be deemed to keep an eating-house; but the refreshments herein named shall not consist of wines, spirituous or malt liquors, or a mixture of any of them. The proprietor of such licensed eating-house may be licensed to retail wine, spirituous or malt liquors, to be drunk at such eating-house. Such license shall be granted upon the certificate of the court of the county or corporation, in the same manner and to the same effect as certificates are granted to keep an ordinary. Any person who shall keep an eating-house without a license, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each day he may keep the same.

Tax on eating-house.

Tax

74. The specific license tax on any person to engage in keeping an eating-house, shall be twenty-five dollars; and if he shall obtain a license to retail to his guests, wine, or spirituous or malt liquors, to be drunk at such eating-house, if the same be in the country, or in a town of a population less

than two thousand, he shall pay an additional tax of fifty dollars; but if the same be in a town or city with a population exceeding two thousand, the license shall be one hundred dollars, and an additional tax of eight per centum on the annual rental value over one hundred dollars and under one thousand dollars per annum; and on the annual rental value in excess of one thousand dollars and under two thousand dollars, five per centum; and a tax of three per centum upon the annual rental value in excess of two thousand dollars.

What constitutes a bowling saloon.

75. Any person who shall keep a saloon for the reception of company to play at bowls, shall be deemed to keep a bowling saloon. Any person who shall keep a bowling saloon without a license, shall pay a fine of not less than fifty dollars, nor more than one hundred dollars for each day he may keep the same.

Tax on bowling saloon.

76. The specific license tax on any person to keep a bowling saloon, shall be twenty-five dollars, and an additional tax of ten dollars for each alley exceeding one.

What constitutes a billiard saloon.

77. Any person who shall keep a saloon wherein there is a table at which billiards are played, shall be deemed to keep a billiard saloon; and if a tax is imposed upon the tables kept therein, the same shall be on every table in excess of one, capable of being used for the purpose and kept therein, whether used or not. Any person who shall keep a billiard saloon without a license, shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue the same.

Tax on billiard saloon.

78. The specific license tax on any person to keep a billiard saloon shall be fifty dollars, and an additional tax of twenty-five dollars for each additional table over one, kept, or to be kept therein. If the license be for a bowling or billiard saloon at a watering place, and is for four months or less, the tax thereon shall be fifty per centum of the taxes aforesaid. Every table whereon the game of pool or other game of like kind is played, shall be deemed a billiard table.

What constitutes a bagatelle saloon.

79. Any person who shall keep a saloon wherein there is a table at which to play at bagatelle, shall be deemed to keep a bagatelle saloon.

a bagatelle saloon. And if a tax is imposed upon the tables kept therein, the same shall be on every table in excess of one, capable of being used for that purpose and kept therein, whether used or not. Any person who shall keep a bagatelle table without a license, shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each day he may continue the same.

Furniture
taxable

80. Nothing herein shall be construed to exempt the furniture in houses mentioned in this schedule from being taxed as property.

Tax on bagatelle saloon.

Tax on bage-
telle saloons

81. The specific license tax on any person to keep a bagatelle saloon shall be ten dollars, and an additional tax of five dollars for each additional table over one, kept, or to be kept therein.

SCHEDULE D.

Theatres.

Theatres, &c

82. No person shall, without a license authorized by law, exhibit for compensation any theatrical performance or any performance similar thereto, panorama, or any public performance, or exhibition of any kind, lectures, literary readings, and performances, except for benevolent or charitable purposes. Whenever a theatrical performance shall be licensed, the actors acting thereat under the license, shall be exempt from a tax; but unless the performance shall be so licensed, each person engaged therein shall be liable to the penalty for the violation of this section. Every license and tax thereon shall be for each performance; but a license for a theatrical performance or panorama may, if the person applying for the same desire it, be for the term of one week. It shall be lawful for the commissioner of the revenue to attend any such exhibition, to ascertain the number of persons who may be present. The person licensed shall also keep an account of the number of persons present and the amount of gross receipts, so as to enable him to render a statement thereof on oath. For any violation of this section, every person so offending, shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Tax on theatres and panoramas.

Tax

83. The specific license tax on any theatrical performance, or any performance similar thereto, panorama, or any public performance or exhibition of any kind except for benevolent or charitable or educational purposes, shall be three dollars for each performance, or ten dollars for each week of such performance, and an additional tax of one per centum on the gross receipts of such performance.

Shows, circuses, and menageries.

84. No person shall, without a license authorized by law, exhibit any show, circus, performance, or any menagerie or such like exhibition or performance; but this section shall not be construed to prohibit a resident mechanic or artist from exhibiting any production of his own art or invention without compensation. Whenever such show, exhibition, or performance, circus, or menagerie shall be licensed, those engaged therein and operating under the license, shall be exempt from a license tax for performing or acting thereat. Shows, circuses, &c

85. Every show, exhibition, or performance, such as is proscribed in the next preceding section, whether under the same canvas or not, shall be construed to require a separate license therefor, whether exhibited for compensation or not; and upon any such show, exhibition, or performance being concluded, so that an additional fee for admission be charged, in lieu of a check authorizing the holder to re-enter without charge, it shall be construed to require an additional license for any further or other show, exhibition, or performance. If a tax shall be imposed for the persons attending the show, exhibition, or performance, the persons attending, shall be ascertained in a manner similar to the mode proscribed by this act in respect to persons attending theatrical performances. For every violation of this section, the person so offending shall pay a fine of not less than fifty dollars nor more than one hundred dollars for each offence. Separate license
Penalty

Tax on shows, circuses, and menageries.

86. The specific license tax on every show, circus, or menagerie, shall be, for each day, twenty dollars, in a town of less than one thousand inhabitants, or in a county, and not within five miles of a city or town having one thousand inhabitants and upwards. The specific license tax on every show, on each performance of every circus, and on the exhibition of a menagerie, shall be fifty dollars, if in a city or town having more than one thousand and less than ten thousand inhabitants, or within five miles thereof; if in a city, or within five miles of a city of more than ten thousand inhabitants, one hundred dollars. And in addition to the specific tax aforesaid, there shall be a tax of five per centum of the gross receipts derived from such show, circus, or menagerie. Tax

Hobby-horse machines, merry-go-rounds, and other like machines.

87. No person shall, without a license authorized by law, exhibit and operate any machine known as a hobby-horse machine, merry-go-round, or other like machine, whether the same is propelled by hand, horse, or steam power. Hobby horse machines, &c

Tax on hobby-horse machines, merry-go-rounds, and other like machines.

Tax 88. The specific license tax on every such hobby-horse machine, merry-go-round, or other like machines, on which persons are charged for riding, shall be, for each county in which such machine is operated, the sum of ten dollars. Any person operating any such machine, without first having paid a specific license tax therefor, shall pay a fine of not less than twenty dollars, nor more than fifty dollars, for each offence.

Public rooms.

Public rooms 89. No person shall, without a license authorized by law, charge for the use of any house in a city or town, or in any manner receive compensation for the use of the same, while used or employed to exhibit therein any theatrical performance, lecture, concert, or any other exhibition. Whenever such charge is made, or compensation is demanded or received for the use of such house, or any public rooms fitted for the purpose, a license shall be obtained; but no license shall be required of the proprietor or occupier of such house or public rooms in a town containing less than two thousand inhabitants. No license to use such house for such exhibitions or performance shall be construed to exempt the house from taxation as property. For any violation of this section, the person so offending shall pay a fine of not less than fifty dollars, nor more than one hundred dollars for each offence.

Tax on public rooms.

Tax on public rooms 90. The specific license tax on every proprietor or occupier of a public theatre, or other rooms fitted for public exhibitions, to use the same for compensation, shall be twenty dollars.

SCHEDULE E.

Attorneys, physicians, and dentists.

Attorneys, &c 91. No person shall, without a license authorized by law, practice as an attorney-at-law, physician, surgeon, or dentist.

An attorney-at-law; where he may practice.

Where attorneys may practice, &c 92. Every attorney-at-law in addition to being licensed, sworn, and admitted to prosecute or defend actions or other proceedings in the courts of this commonwealth, on the retainer of clients, shall obtain a revenue license; and no person shall act as attorney-at-law, or practice law in the

courts of this commonwealth, without a separate revenue license. A revenue license to practice law in any county or corporation, shall authorize such attorney to practice in all the courts of this state without additional license. Any persons violating the provisions of this section, shall pay a fine of not less than thirty dollars, nor more than one hundred dollars for each offence. Any person who shall appear before any committee of either branch of the general assembly, and for fee, reward, or compensation, shall speak, write, or print, or use before them any argument for or against any measure or proposition to be passed upon by the general assembly, except counsel appearing in contested election cases, cases of impeachment of public officers, or before committees appointed to investigate charges preferred against public officers, shall pay a license tax of one hundred dollars. Such person may, by the chairman or any other member of any committee, be required to state, on oath, whether or not he has or expects to receive any fee, reward, or compensation for services rendered or information furnished, upon any measure of legislation before or to be brought before the same. For any violation of this provision, the person so offending shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be confined in jail not more than one year, and fined not less than two hundred dollars.

Tax on attorneys-at-law.

93. The specific license tax on every attorney-at-law, who ^{Tax} has been licensed for less than five years, shall be fifteen dollars; and on attorneys who have been licensed and practiced for five years and more, twenty-five dollars: provided that no attorney-at-law shall be required to pay more than fifteen dollars whose receipts are less than five hundred dollars per annum.

Physicians, surgeons, and dentists.

94. No person shall practice as a physician, surgeon, or ^{Physicians, &c} dentist, for compensation, or sell any medicine, salve, liniment, or compound of the like kind, whether he be the manufacturer thereof or not, without license, but a license to practice either profession, shall confer the privilege of practicing in all the professions aforesaid; and a license granted to practice in any county or corporation, shall authorize such physician, surgeon, or dentist to practice in any of the professions authorized throughout the commonwealth without additional license. Any persons violating the provisions of this section, or who shall practice in either professions named, without a license, shall pay a fine of not less than thirty dollars, nor more than one hundred dollars for each offence, and shall be debarred from recovering any compensation of any such services, by suit or warrant, in any of the courts of the commonwealth.

Tax on physicians, surgeons, and dentists.

Tax

95. The specific license tax on every physician, surgeon, or dentist, who has been licensed for less than five years, or person who shall sell any medicine, salve, liniment, or compound of the like kind, shall be ten dollars; and on every physician, surgeon, or dentist, who has been licensed and practiced for five years and more, shall be fifteen dollars; but in cities or towns of five thousand inhabitants, or more, the tax on physicians, surgeons, or dentists, shall be twenty-five dollars: provided that no physician, surgeon, or dentist shall be required to pay more than ten dollars, whose receipts are less than five hundred dollars per annum.

*Daguerrian artists.*Daguerrian
artists

96. Any person who engages in fixing images of objects according to the invention of the daguerreotype, by whatever name it may be called or known, shall be deemed to be a daguerrian artist; and every artist engaged in the business of the invention aforesaid, shall obtain a license, and it shall be unlawful so to engage without a license. For every violation of this act, the person offending shall pay a fine of not less than fifty dollars nor more than five hundred dollars for each offence.

Tax on Daguerrian artists.

Tax

97. The specific license tax on any person to engage in the business of a daguerrian artist, shall be twenty dollars; and if the place of business is in a city or town containing more than two thousand inhabitants, and less than ten thousand, the tax shall be thirty dollars; and if in a place of more than ten thousand and less than twenty thousand, forty dollars; and if more than twenty thousand, fifty dollars; and an additional tax of five dollars for each county or town in which he operates other than that in which he has his regular place of business.

*Stallions and jackasses.*Stallions and
jackasses

98. No person shall, without a license authorized by law, let to mares other than his own, any stallion or jackass. Every license to the owner of a stallion or jackass shall specify the name of such stallion or jackass, if any has been given. A license to the owner of any such stallion or jackass for any county or corporation, shall authorize the stallion or jackass to stand in any county or corporation without an additional license. Any person violating the provisions of this section shall pay a fine of not less than thirty dollars nor more than fifty dollars for each offence.

Tax on stallions and jackasses.

99. The specific license tax for letting to mares any stallion Tax or jackass shall be ten dollars.

Agents for renting houses.

100. Any person engaged in renting houses, farms, or other real estate, for compensation or profit, shall be deemed to be an agent for renting houses, and when licensed as such, may engage not only in renting houses, but any real estate: provided that administrators, guardians, executors, and other fiduciaries, shall be exempt from the payment of the tax. Any person engaged as an agent for renting houses as aforesaid, without a license, shall pay a fine of not less than fifty dollars, nor more than one hundred dollars, for each offence. Agents for renting houses, &c

Tax on agents for renting houses.

101. The specific license tax on any person to act as agent Tax for the renting of houses, in cities of over two thousand inhabitants, shall be thirty dollars, and in towns of less than two thousand inhabitants, shall be ten dollars.

Labor agents.

102. Any person who hires or contracts with laborers, male or female, to be employed by persons other than himself, shall be deemed to be a labor agent; and no person shall engage therein without having first obtained a license therefor. Labor agents

Tax on labor agents.

103. The specific license tax on any person to engage in Tax the business of a labor agent shall be twenty-five dollars.

Storage or impounding.

104. No person shall, without a license authorized by law, keep for compensation any house, yard, or lot for storage or impounding any goods, wares, or merchandise, including wood, coal, lumber, lime, guano, marl, or any similar commodities, or any live-stock, or make, demand, or receive, in any manner, compensation for storage or impounding. Any person who shall demand or receive compensation for storage or impounding as aforesaid, or who shall, in any manner, violate the provisions of this section, shall pay a fine of not less than fifty dollars, nor more than five hundred dollars, for each offence. Storage and impounding

Tax on storage and impounding.

Tax 105. The specific license tax, to keep, for compensation, any house, yard, or lot for storage, or a wagon yard, or other impounding, shall be as follows: On every house the tax shall be twenty-five dollars, except that in a city or town whose population exceeds five thousand, the tax shall be fifty dollars; and on every yard, wagon yard, or lot, ten dollars.

Livery stables.

Livery stables 106. Any person who keeps a stable, or stables, in which horses are kept at livery, or fed, or at which horses and vehicles are hired for compensation by the proprietor, shall be deemed to keep a livery stable; and no person shall, without a license authorized by law, keep a livery stable. But this section shall not be construed to prevent the keeper of a licensed ordinary, or house of private entertainment, from feeding the horses of travelers or guests stopping at such ordinary or house of private entertainment. Any persons violating the provisions of this section, shall pay a fine of not less than thirty dollars nor more than one hundred dollars for each offence.

Tax on livery stables.

Tax 107. The specific license tax to keep a livery stable in the country, and in towns of less than two thousand inhabitants, shall be fifteen dollars; and in towns of two thousand inhabitants and over, shall be twenty-five dollars; and an additional tax of fifty cents for each stall therein. And herein shall be included as stalls, such space as may be necessary for a horse to stand, and in which a horse is or may be kept. If the license be to keep a livery stable by proprietors of public watering-places, and other places of summer resort, or any other person at such places, and is for six months or less, the tax thereon shall be one-half the rates above specified. The specific license tax to a person for the privilege of running a single hack shall be ten dollars.

On the sale of horses, mules, asses, jennets, cattle, sheep, and hogs.

License to sell horses, &c 108. A license shall be required of persons who sell for others, on commission or for profit, or whose business it is to trade, buy, and sell for profit, and not for feeding or grazing, for as long as two months, horses, mules, asses, jennets, cattle, sheep, and hogs, or any of them.

Tax on the sale of horses, mules, cattle, sheep, and hogs.

Tax 109. The specific license tax on any person for the privilege of trading and selling horses, mules, cattle, sheep, and

hogs, anywhere within this state, as defined in section one hundred and eight of this act, shall be twenty-five dollars, the license to be certified by the clerk of the county or corporation court in the same manner as a sample merchant's license.

Tax on state bonds; how value ascertained and tax collected.

110. Out of all interest which shall be due and payable at the treasury, on bonds of the state (whether the same be funded or unfunded), there shall be retained a tax equal in amount to forty-five cents on the one hundred dollars market value of the bonds from which said interest is derived, as of the first day of April of each year; and such bonds shall be exempt in the hands of the holders thereof, from the property tax imposed by the state. Nothing in this section shall be construed to exempt state bonds from assessment for local taxation.

Tax on state bonds

111. It shall not be lawful for any incorporated company doing business in this state, to exact or receive of persons dealing with it, or charge to the account of such persons with the company, the tax imposed by the state, county, city, or town upon the license or business of such company, or any portion thereof, or any amount on account thereof. Any company violating this provision, shall, for every such violation, be liable to a fine of one hundred dollars—one-half of which shall go to the informer.

Unlawful for any incorporated company to charge its tax to others dealing with it

Penalty

Tax on persons selling or offering to sell sewing machines and accessories.

112. First. No manufacturer or other person, whether he be licensed as a pedlar, merchant, or sample merchant, or not, shall canvass any county or corporation for the purpose of selling, or offering to sell, or shall actually sell or deliver sewing machines and accessories, unless he be licensed as hereinafter provided.

Tax on sale of sewing machines

Second. Any manufacturer or person desiring the privilege of selling or offering to sell, or of selling and delivering, sewing machines and accessories of any one manufacture throughout the commonwealth, shall apply to the auditor of public accounts for a license, and it shall be the duty of the auditor of public accounts, upon the payment of the license tax of two hundred dollars, without any additional state, county, or corporation tax, to grant such privilege. The name of the manufacturer shall be stated in the license, and such license shall be a personal privilege to the manufacturer or person to whom it is granted, and shall not be transferable; but such manufacturer or person so licensed, may obtain from the auditor of public accounts separate certificates for as many agents as any such manufacturer or person may desire to employ in the selling, or offering to sell, or selling and delivering, sewing machines and accessories, upon the payment of

Auditor to issue license

five dollars for each additional certificate, and such certificate shall state the name of the sewing machine, and shall entitle such agents to sell, and offer to sell, and to sell and deliver, sewing machines and accessories named in such certificate throughout the commonwealth. Any licensed merchant may sell, or offer to sell, or deliver throughout the commonwealth, sewing machines and accessories, purchased by him from any manufacturer or agent, who has taken out a license to sell sewing machines and accessories throughout the commonwealth: provided such merchant shall be furnished a certificate from the auditor of public accounts as hereinbefore provided; but no separate license tax shall be required from any person licensed under this section in order to authorize such person to sell the said accessories of any manufacturer.

Commissioner
of revenue to
grant license in
certain cases

Third. Any person other than those licensed under the foregoing section, desiring the privilege of canvassing any county or corporation, for the purpose of selling, or offering to sell, sewing machines and accessories, shall apply to the commissioner of the revenue, for such county or corporation, for such privilege; and upon the granting of such license, and the payment of twenty dollars to the treasurer of such county or corporation, he shall have the privilege of selling, offering to sell, and of selling and delivering sewing machines and accessories of any one manufacture in such county or corporation. Any such person, so licensed, may obtain the like privilege in any other county or corporation, upon the production to the commissioner of the revenue of such other county or corporation, of his license to sell as aforesaid, and upon the payment of the sum of ten dollars to the treasurer of such other county or corporation. Such license shall state the name of the sewing machine to be sold, and shall be a personal privilege to each manufacturer, person, or agent, and shall not be transferable; but no separate license tax shall be required from any person licensed under this section, in order to authorize such person to sell the said accessories of any manufacturer.

No abatement
of tax if privi-
lege exercised
for less than
one year

Fourth. There shall be no abatement from the said tax on the license to sell sewing machines and accessories, if the same be exercised for less than one year: provided that all licenses issued under this act previous to first of May, eighteen hundred and eighty-two, shall extend to the first of May, eighteen hundred and eighty-three, after which time all licenses so issued shall expire on the thirtieth day of April of each successive year. But this section shall not apply to licenses already issued, which expire upon the thirtieth day of April, eighteen hundred and eighty-two.

Penalty for
selling without
license

Fifth. Any manufacturer, person, or agent, selling or offering to sell, sewing machines and accessories, without having obtained the license or certificate hereinbefore required, shall be deemed guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than one hundred dollars, nor more than five hundred dollars.

Sixth. Nothing in this act shall apply to licensed auctioneers selling second-hand sewing machines, or to officers of the law under legal process, nor prevent any person licensed under this act, from dealing in second-hand sewing machines of any manufacture, which have become second-hand by having been sold and used in this state previous to the passage of this act, or those which may become second-hand machines after having been sold under the provisions of this act.

Exception in favor of second hand sewing machines

Agents for sale of manufactured articles by retail other than sewing machines.

113. Any person who shall sell or offer for sale manufactured articles or machines, by retail, other than sewing machines, unless he be the owner thereof, and taxed as a merchant or takes orders therefor, on commission or otherwise, shall be deemed to be an agent for the sale of manufactured articles, and shall not act as such without taking out a license therefor. No such person shall, under his license, as such, sell or offer to sell such article through the agency of another; but a separate license shall be required from any agent or employee, who may sell or offer to sell such article for another. For any violation of this section, the person offending shall pay a fine of not less than fifty dollars, nor more than one hundred dollars for each offence.

Agents for sale of manufactured articles other than sewing machines

Tax on agents for the sale of manufactured articles by retail other than sewing machines.

114. The specific license tax upon an agent for the sale of manufactured articles or machines other than sewing machines, shall be fifteen dollars, and this shall give to any party licensed under this section, the right to sell the same within the county or corporation in which he shall take out his license; and if he shall sell or offer to sell the same in any other of the counties or corporations of the state, he shall pay an additional tax of five dollars in each of the counties or corporations where he may sell or offer to sell the same.

Taxes under this act to be paid in United States currency

115. All taxes assessed by this act upon licenses, shall be paid in lawful money of the United States before the person applying for said license shall be entitled to receive the same.

116. This act shall be in force from its passage.

Commencem't