

ACTS

OF THE

GENERAL ASSEMBLY

OF THE

COMMONWEALTH OF KENTUCKY,

PASSED AT THE

REGULAR SESSION OF THE GENERAL ASSEMBLY, WHICH WAS
BEGUN AND HELD IN THE CITY OF FRANKFORT, ON
THURSDAY, THE THIRTY-FIRST DAY OF DECEMBER,
EIGHTEEN HUNDRED AND EIGHTY-FIVE.

VOLUME 1.

PROPERTY OF THE STATE OF KENTUCKY.

FRANKFORT, KY.:
CAPITAL OFFICE, JOHN D. WOODS, PUBLIC PRINTER AND BINDER.
1886.

§ 9. The property of all corporations, except where herein differently provided, shall be assessed in the name of the corporation in the same manner as that of a natural person, except that when legally called on, the chief officer shall report a full statement of the property of such corporation for taxation, and for a failure shall be subject to the penalties in this article provided.

ARTICLE V.

License Tax.

§ 1. All licenses mentioned in this article, except
 Licenses. licenses to sell by retail spirituous, vinous or malt liquors, shall be granted by the county clerk; and licenses to sell by retail spirituous, vinous or malt liquors, shall be granted by the county court; but the
 Liquors, how li- county court shall not grant a license to sell spirit-
 cense to sell is uous, vinous or malt liquors until ten days' notice
 granted. shall be given by posting a written or printed notice at the door of the court-house, and at least four public places in the neighborhood where the liquor is to be sold; and if the majority of the legal voters in the neighborhood shall protest against the application, it shall be refused. The county court in each instance shall determine what constitutes the neighborhood.

§ 2. The tax on licenses shall be as follows: On a
 Tax on liquor license to keep a tavern, ten dollars; if with the priv-
 licenses. ilege to retail spirituous or vinous liquors, or both, one hundred dollars; if with the privilege to retail malt liquors, fifty dollars; if with the privilege to retail spirituous, vinous and malt liquors, one hundred and fifty dollars; on a license to any person to retail spirituous or vinous liquors, or both, one hundred dollars; on a license to retail malt liquors, fifty dollars; on a license to retail spirituous, vinous and malt liquors, one hundred and fifty dollars; on a license to sell pistols or bowie-knives, fifty dollars.

§ 3. All persons selling liquors in packages of less
 Retail dealers, than five gallons shall be considered retail dealers.