

ACTS AND RESOLUTIONS
OF THE
GENERAL ASSEMBLY
OF THE
STATE OF GEORGIA.

1886.

COMPILED AND PUBLISHED BY AUTHORITY.

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1887.

General Tax Act for 1887 and 1888.

TITLE II.

TAXES.

ACTS.

General Tax Act for 1887 and 1888.
 Tax for new capitol.
 Providing for correct tax returns.

GENERAL TAX ACT FOR 1887 AND 1888.

An Act to levy and collect a tax for the support of the State government and the public institutions; to pay the interest of the public debt, and for educational and other purposes herein mentioned, for each of the fiscal years eighteen hundred and eighty-seven and eighteen hundred and eighty-eight, and to prescribe what persons, professions and property are liable to taxation; to prescribe the method of collecting said taxes, and to provide penalties and forfeitures for non-payment of taxes, and for other purposes.

General *ad*
valorem tax SECTION I. *Be it enacted by the General Assembly of the State of Georgia*, That the Governor be authorized and empowered, with the assistance of the Comptroller-General, to assess and levy a tax on the taxable property of this State of two and sixty hundredths of a mill for each of the fiscal years eighteen hundred and eighty-seven and eighteen hundred and eighty-eight.

Specific
taxes. SEC. II. *Be it further enacted by the authority aforesaid*, That in addition to the *ad valorem* tax on real and personal property, as required by the Constitution and provided for in the preceding section, the following specific taxes shall be levied and collected for each of said fiscal years eighteen hundred and eighty-seven and eighteen hundred and eighty-eight:

Poll tax. First—Upon each and every male inhabitant of the State, on the first day of April, between the ages of twenty-one and sixty years, a poll tax of one dollar for each of said years 1887 and

General Tax Act for 1887 and 1888.

1888, which tax shall be for educational purposes: *Provided*, Exemptions. this tax shall not be demanded of blind persons, nor of crippled, maimed or disabled Confederate soldiers relieved of such tax under and by authority of an Act approved July 23d, 1883.

Second—Upon every practitioner of law, medicine or dentistry, Lawyers, dentists, doctors and officers of various companies presidents of each of the banks in the State, each agent or firm negotiating loans and charging therefor, the presidents of each of the railroad companies, presidents of each of the express, telegraph, telephone, electric light and gas companies doing business in this State, and in case the president of any such companies do not reside in this State, then in such case upon the superintendent or general agent of such companies who may reside in this State, ten dollars, and no municipal corporation or county authorities shall levy any additional tax on said professions either as license fee or otherwise.

Third—Upon every daguerrean, ambrotype, photographic and similar artist, ten dollars. Daguerrean and other artists. Auctioneers.

Fourth—Upon every person carrying on the business of auctioneer, for pay or compensation, twenty-five dollars for each county in which they may carry on such business.

Fifth—Upon every keeper of a pool, billiard or bagatelle table kept for public use, whether in a saloon, bar-room, hotel or other public place, twenty-five dollars for each table. Keepers of pool and other tables.

Sixth—Upon every keeper of any other table, stand or place for the performance of any game or play, and upon the keeper of any flying horses, or any other game or play (unless kept for exercise or amusement, not prohibited by law, and not kept for gain, directly or indirectly), twenty-five dollars in each county. Gaming tables, stands, etc

Seventh—Upon every keeper of a ten-pin alley, or alley of like character, kept for public play, and upon every keeper of a shooting gallery, twenty-five dollars for each place of business. Ten-pin alleys. Shooting gallery.

Eighth—Upon every traveling vendor of patent or proprietary medicines, special nostrums, jewelry, paper, soap or other articles of like character, twenty-five dollars in each county where they may offer such articles for sale. Traveling vendors.

Ninth—Upon every insurance agent (whether person or firm) doing business in this State, ten dollars, and upon every agent of a matrimonial, natal or nuptial company doing business in this State, fifty dollars, which said agents must pay for each county in which he or they shall solicit business for any of their companies. Said tax shall be paid by said agents to the Comptroller-General and shall be in addition to the license fee required of insurance companies by the Act approved March 19, 1869. The receipt of the Comptroller-General for the payment of this tax, together with his certificate as provided by said Act approved Insurance agents.

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March 19, 1869, shall constitute the license for said agents to transact business for their companies in each of the counties designated by said certificates.

Emigrant
agents and
their em-
ployers.

Tenth—Upon each emigrant agent, or employer or employee of such agent doing business in this State, the sum of five hundred dollars for each county in which such business is conducted.

Vendors in
boats.

Eleventh—Upon every traveling vendor using boats for the purpose of selling goods on the rivers or waters within the limits of this State, the sum of fifty dollars in each county where they may sell their wares, and said tax shall be a lien on the boat and its contents without regard to the ownership thereof.

Itinerant
lightning-
rod dealers

Twelfth—Upon all itinerant lightning-rod dealers or agents, the sum of twenty-five dollars for each and every county in which they may operate.

Agents for
musical in-
struments.

Thirteenth—Upon every person or firm who, as agent for resident or non-resident owners, holds or keeps for hire or sale any piano or pianos, or other musical instrument, twenty-five dollars for each county in which such person or firm does business.

Shows and
exhibi-
tions.

Fourteenth—Upon all shows and exhibitions (except such as histrionic, musical, dramatic, operatic and elocutionary), including side-shows accompanying circus companies, twenty-five dollars in each and every city or town of five thousand inhabitants; twenty dollars in cities or towns of four thousand and under five thousand inhabitants, and fifteen dollars in cities or towns of less than four thousand inhabitants; said tax, so collected, shall be for educational purposes.

Circus
companies

Fifteenth—Upon every circus company, two hundred dollars each day it may exhibit in the State of Georgia; said tax shall be for educational purposes.

Liquor
dealers.

Sixteenth—Upon all dealers in spirituous or malt liquors, intoxicating bitters or brandy fruits, or domestic wines, whether dealing in either or all thereof, fifty dollars for each place of business in each county where the same are sold: *Provided*, this tax shall not relieve such dealers from any local tax or prohibitory law in reference to the retail of spirituous or intoxicating liquors, nor be required of those who sell by wholesale spirits manufactured of apples, peaches, grapes, blackberries or other fruits grown on their own lands, when sold in quantities not less than five gallons: *Provided*, that nothing in this Act shall be so construed as to levy a tax on dealers in domestic wines manufactured from grapes grown on their own lands; said tax shall be for educational purposes.

Proviso.

Sewing
machine
companies.

Seventeenth—Upon every sewing machine company selling or dealing in sewing machines, by itself or its agents, in this State, and upon all wholesale dealers in sewing machines selling sewing

machines manufactured by companies that have not paid the tax herein required, two hundred dollars for each fiscal year or fractional part thereof, to be paid to the Comptroller-General at the time of commencement of business, and in addition to the above amount, said companies or wholesale dealers shall furnish the Comptroller-General a list of all agents authorized to sell machines, and shall pay to said Comptroller-General the sum of ten dollars for each of their agents, in each county, for each fiscal year or fractional part thereof, and upon the payment of said sum, the Comptroller-General shall issue to each of said agents a certificate of authority to transact business in this State; and all sewing machines belonging to such companies, dealers or their agents, in possession of such companies, dealers, their agents or others, shall be liable to seizure and sale for the payment of such license fees and tax. This tax shall be for the whole State, and such companies, their agents and wholesale dealers, shall not be liable for any county tax or license fees by the counties for selling sewing machines therein; and said agents shall be required to register their names with the Ordinary and exhibit their license from the Comptroller-General at the time of registering, and thereafter keep the same posted on their wagons or vehicles, or at their places of business. When a company or wholesale dealer transfers an agent from one county to another, said company or dealers shall notify the Comptroller-General in advance of said transfer. In cases where wholesale dealers sell sewing machines manufactured by different companies, such dealers shall pay the license fees and tax above provided for separately for each company whose manufacture of machines may be sold by such dealers, unless each of said companies has itself paid such license fees and tax. Any person who shall violate the provisions of this section shall be liable to indictment for misdemeanor, and on conviction shall be fined not more than five hundred dollars and not less than one hundred dollars, in the discretion of the court trying the same. If said fine is not paid within the time prescribed by the court, such person so fined shall be imprisoned as prescribed in section 4310 of the Code.

Wholesale
dealers.List of
agents.
Agents'
tax.Registry of
sewing
machine
agents.Dealers for
several
companies

Penalty.

Eighteenth—Upon all dealers in pistols, toy pistols, revolvers, pistol or revolver cartridges, dirks or bowie knives, one hundred dollars for each place of business in each county where the same are sold.

Dealers in
arms.

Nineteenth—Upon every individual or firm, or his or their agents, engaged in the business of selling or buying farm products for future delivery (commonly called "futures"), five hundred dollars each per annum for the county where each business is carried on: *Provided*, that this tax shall not be demanded of any cotton ware-

Dealers in
futures.

Proviso.