

L A W
OF THE
STATE OF MISSISSIPPI,
PASSED AT A REGULAR SESSION
OF THE
MISSISSIPPI LEGISLATURE,
HELD IN THE
CITY OF JACKSON,
Commencing January 5, 1886, and Ending March 18, 1886.

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PRINTED BY AUTHORITY.
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JACKSON, MISS.:
R. H. HENRY, STATE PRINTER,
1886.

CHAPTER II.

AN ACT to amend Section 557 and 585, Code of 1880, so as to increase the public revenue, and provide for the faithful collection of the same:

SECTION 1. *Be it enacted by the Legislature of the State of Mississippi*, That Section 585 of the Code, 1880, be and is hereby amended as follows: Strike out all after the first line, and insert in lieu thereof the following:

Express companies.	On each express company	-	-	\$3000 00
Telegraph companies.	On each telegraph company operating 1000 miles of wire, or more	-	-	3000 00
	On each telegraph company operating less than 1000 miles of wire, for each mile of wire	-	-	1 00
Fire, Life, and Accident Insurance Co's.	On each fire insurance company	-	-	1000 00
	On each life insurance company	-	-	500 00
	On each accident insurance company	-	-	250 00
	And such accident insurance companies may do business in this State by complying with all the laws relating to insurance companies, except they shall not be required to make any deposit; Provided, they shall insure against accidents to persons alone.			
	On each insurance agent in city or town of 5000 inhabitants or more	-	-	40 00
Insurance Agents.	On each insurance agent in city or town of more than 2,000 inhabitants and less than 5,000 inhabitants	-	-	25 00
	On each insurance agent in city or town of less than 2,000 inhabitants, soliciting or writing insurance in more than one town or county	-	-	20 00
	On all other insurance agents	-	-	15 00
Who are subject to tax.	Any person who solicits insurance, or who takes or transmits any application for insurance, or collects any premium, or delivers any policy, except as the employe of a licensed agent, shall be subject to this tax, and the Auditor of Public Accounts, before issuing the certificate required by section 1,075, of the Code of 1880, shall have the certi-			

ificate of the tax collector of the county where the agency is established, that the tax required by law has been paid; Provided, that the tax herein required shall only be payable at the expiration of license issued under the laws heretofore in force.

On each Jenny Lind table, pool table, billiard table, nine or ten-pin alley, or any similar contrivance kept for public use in cities or towns of less than two thousand inhabitants -

25 00 Jenny Lind
Tables.

On same in cities or towns of 2,000 inhabitants - - -

50 00

On same in cities or towns of 5000 or more inhabitants - - -

75 00

On each wharf boat - - -

100 00 Wharf boats.

On each trading boat dealing only in provisions, produce and provender -

50 00

Trading
boats.

On all other trading boats - -

200 00

On each tavern or hotel with capacity for twenty-five guests in city or town of 5,000 or more inhabitants - - -

75 00

On the same, with the capacity for less number of guests - - -

40 00

On each tavern or hotel in city or town of two thousand and not more than five thousand inhabitants, with the capacity for twenty-five guests -

40 00

Taverns, ho-
tels and
boarding
houses.

On same, less capacity - -

20 00

On each tavern or hotel in city or town of less than two thousand inhabitants - - -

10 00

On each private boarding house in a city or town not boarding students exclusively - - -

5 00

On each railroad eating house where two or more trains stop daily for meals

125 00

Railroad eat-
ing houses.

On same, where not more than one passenger train stops daily for meals -

50 00

Provided, that no hotel or eating house shall be required to pay more than one of said taxes, but when subject to both shall pay the highest.

Each restaurant in city or town of

Restaurants.

	more than two thousand inhabitants -	40 00
	Same, in city or town of less than two thousand inhabitants and more than one thousand inhabitants - -	20 00
	Same, in town having less than one thousand inhabitants - - -	10 00
Circuses, menageries, etc.	On each tented show, circus or menagerie, or side-show, for each day or part of a day's performance, to be paid before any performance can be given -	150 00
Concerts.	On each show, exhibition, concert or other performance where a fee is charged for admission, and not devoted exclusively to religious, benevolent or educational purposes, for each day or part of it - - - - -	5 00
	On each room or hall used as a theatre or opera house for public exhibition or performances in city or town having more than four thousand inhabitants, for each year - - -	100 00
Theatres.	On same in city or town having less than four and more than two thousand inhabitants, for each year - -	50 00
	On same, in city or town having two thousand or less, and more than one thousand inhabitants, for each year -	25 00
	On same in city or town having one thousand inhabitants or less, for each year - - - - -	10 00
	On each store, where the stock never exceeds in value two thousand dollars	5 00
	On each store, where the stock sometimes exceeds two thousand dollars, but never thirty-five hundred dollars -	10 00
Stocks in store.	On each store where the stock sometimes exceeds thirty-five hundred, but never five thousand dollars - -	15 00
	On each store where the stock sometimes exceeds five thousand but not seven thousand dollars - -	20 00
	On each store where the stock sometimes exceeds more than seven thousand dollars but not more than ten thousand - - - -	25 00

On each store where the stock is sometimes more than ten thousand dollars but not more than twelve thousand dollars	-	-	-	-	30 00	
On each store where the stock is sometimes twelve thousand dollars but not more than fifteen thousand dollars					35 00	
On each store with a stock ranging from fifteen thousand to twenty thousand dollars	-	-	-	-	50 00	
On each store with stock varying from twenty thousand to twenty-five thousand dollars.	-	-	-	-	60 00	
On each store with stock varying from twenty-five thousand dollars to thirty-five thousand dollars.				-	85 00	
On each store with a stock of thirty-five thousand dollars but not fifty thousand dollars.	-	-	-	-	100 00	
On each store where a stock is sometimes carried of fifty thousand dollars or more.	-	-	-	-	150 00	
Each auctioneer in a town of not more than one thousand inhabitants.				-	5 00	
Same in city or town of more than one thousand and not more than three thousand inhabitants.				-	20 00	Auctioneers.
Same in city or town of more than three and less than five thousand inhabitants.	-	-	-	-	25 00	
Same in city or town of more than five thousand inhabitants.				-	30 00	
Each pedler on foot for each county.					5 00	
Each pedler with one horse or mule, or other animal, for each county.					15 00	
Each pedler with one horse or mule, or other animal, or wagon or other wheeled vehicle, for each county.					25 00	Pedlers.
Each pedler with a wagon and two horses or mules, or other animals, for each county.				-	30 00	
Provided, pedlers of tinware and pottery manufactured in this State alone shall be exempt from such taxes.						Those exempt.

Cotton brokers.	On each cotton broker or factor engaged in buying or selling cotton, and not licensed as a merchant. -	20 00
	Each public cotton weigher at a place where less than two thousand bales are weighed in a year. - -	5 00
	Same at a place where more than two thousand and less than four thousand bales are weighed in one year.	10 00
	Same at a place where more than four thousand and less than five thousand bales are weighed in one year. -	15 00
Cotton weighers.	Same where more than five thousand but less than eight thousand bales are weighed in one year. - -	20 00
	Same where more than eight but less than ten thousand bales are weighed in one year. - - - -	25 00
	Same where more than ten thousand bales are weighed in one year. -	30 00
	And the number of bales meant is the whole number weighed in the city, town or shipping point, and not what are weighed by one person.	
No. bales meant.		
Coal yards.	Each coal yard or coal boat, except where charcoal alone is sold. -	25 00
	Each brewery, or establishment for the manufacture or bottling of ale, soda or other drinks. - - - -	20 00
Drug stores liable.	Each drug store shall be subject to the same tax as other stores, and shall obtain license in the same manner, and may sell vinous or spirituous liquors as other dealers may.	
	On each person selling vinous or spirituous liquors or mixture of which vinous or spiritous liquors is the principal ingredient in a less quantity than five gallons, and not less than one gallon. - -	150 00
Persons sel- ling liquor.	On each person selling such liquors in quantities not less than five gallons.	250 00
	On each person traveling and selling such liquors at wholesale, by sample or otherwise. - - - -	250 00
Liquor solici- tors.		

Each pawnbroker or firm of such.	-	100 00	Pawnbrokers
Each broker keeping an office as such.	-	200 00	
Each street broker.	-	25 00	Brokers.
And any person shall be deemed a street broker who habitually speculates in script, in warrants, in bonds, in stocks or in notes, or who habitually shaves paper or deals in exchange			
Each practicing lawyer, whether practicing alone or associating with others.	-	10 00	Lawyers.
Each practicing dentist, whether alone or associated with others.	-	10 00	Dentists.
Each gas company in city or town of less than four thousand inhabitants.	-	50 00	Gas companies.
Same in city or town of more than four thousand inhabitants.	-	100 00	
On each toll bridge.	-	25 00	Toll bridges.
On each steam ferry on the Mississippi river which has either terminus in or near a city or town of five thousand inhabitants.	-	150 00	
On same in or near a city or town of less than five thousand inhabitants.	-	75 00	Steam and Other ferries.
On all other ferries kept for public use.	-	25 00	
On each dealer in ale, beer or other malt liquors in a city or town of five thousand or more inhabitants and not licensed to retail vinous and spiritous liquors.	-	100 00	Dealers in ale, etc.
On same in city or town of over two thousand inhabitants and under five thousand inhabitants.	-	50 00	
On all other such dealers.	-	25 00	
On each cotton compress company.	-	100 00	Compress companies.
On each agency for sewing machines.	-	50 00	
On each agent for sewing machines of each company.	-	10 00	Sewing machine agents.
On each photograph gallery in town of over one thousand inhabitants.	-	10 00	
On same in town of less than one thousand inhabitants.	-	5 00	Photograph galleries.
On each livery, feed or sale stable in			

	towns of less than two thousand inhabitants. - - - -	10 00
	On same in city or town of more than two and less than three thousand inhabitants. - - - -	15 00
Livery and feed stables.	On same in city or town of more than three thousand and less than five thousand. - - - -	30 00
	On same in city or town of over five thousand inhabitants and less than ten thousand inhabitants. - -	40 00
	On same in city or town of more than ten thousand inhabitants. - -	60 00
Vendors of horses and mules.	On each transient vendor of horses or mules, to be paid for in one county only, and not to be required to pay in any other county into which he may go. - - - -	30 00
Real estate agents.;	Each real estate agent. - - - -	10 00
	On each hack or stage line running from one town or depot to another, and not being connected with the business of a licensed livery stable paying the foregoing tax - -	10 00
Hack or stage lines.	On each omnibus, hack or carriage kept and operated for public use in city or town of two thousand or more inhabitants - - - -	5 00
Hacks, omnibuses, etc.	On same in city or town of less than two thousand inhabitants - -	2 50
Street car companies.	On each street car company - -	25 00
	On each trading car traveling two hundred and fifty miles or more -	150 00
Trading cars.	On same traveling less than two hundred and fifty miles and more than one hundred and fifty miles -	100 00
	On same traveling less than one hundred and fifty miles - - - -	50 00
Vendors of jewelry.	On each transient vendor of jewelry, whether it is offered for sale in the store of some resident dealer duly licensed or not - - - -	25 00
	On each bank of deposit or discount having capital stock or assets of two thousand five hundred dollars or less	60 00

On each bank of deposit or discount with less than fifty thousand dollars of capital stock or assets, and more than twenty-five thousand dollars -	100 00	
On same with more than fifty thousand dollars capital stock and assets and less than seventy-five thousand dollars - - - - -	150 00	Banks of deposit and discount.
On same having capital stock or assets of value less than one hundred thousand dollars - - - - -	200 00	
On same with capital stock or assets in excess of one hundred thousand dollars and not more than one hundred and fifty thousand dollars f -	300 00	
On same with capital stock or assets of more than one hundred and fifty thousand dollars and not more than two hundred thousand dollars -	400 00	
On same having capital stock or assets in excess of two hundred thousand dollars - - - - -	500 00	
On each individual or company doing both a banking and insurance business - - - - -	1,000 00	Banking and insurance.
On each person or firm selling patent medicines by samples or otherwise, except licensed merchants or druggists - - - - -	25 00	Patent medicine solicitors.
On each company, association or persons owning or running sleeping cars on any railroad in this State, for each mile of railroad track over which they run in this State - -	2 50	Sleeping cars
On each shooting gallery or target, gun, or similar contrivance, by whatsoever name called - - - - -	25 00	Shooting galleries.
On each cane-rack, knife-rack, or any similar contrivance, by whatsoever name called, kept and operated for public use - - - - -	25 00	Cane and knife-racks.
On each cotton seed oil mill, where the machinery and buildings represent a capital of not less than twenty thousand and not more than thirty thousand - - - - -		Cotton seed oil mills.