

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

1888.

COMPILED AND PUBLISHED BY AUTHORITY.

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W. J. CAMPBELL, STATE PRINTER.
1889.

ACTS.

General Tax Act for 1889 and 1890.
Providing for finishing payments on New Capitol.
Providing for furnishing New Capitol.
Creating Sinking Fund to retire maturing Bonds.

GENERAL TAX ACT FOR 1889 AND 1890.

No. 123.

An Act to levy and collect a tax for the support of the State government and the public institutions; for educational purposes in instructing children in the elementary branches of an English education only; to pay the interest of the public debt, and to pay maimed Confederate soldiers such amounts as are allowed them by law, for each of the fiscal years eighteen hundred and eighty-nine and eighteen hundred and ninety, and to prescribe what persons, professions and property are liable to taxation; to describe the method of receiving and collecting said taxes; to prescribe the method of ascertaining the property of this State subject to taxation; prescribe additional questions to be propounded to tax payers, and to provide penalties and forfeitures for non-payment of taxes, and for other purposes.

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 seven-tenths mills per centum for the fiscal year eighteen hundred and eighty-nine, and two and four-tenths mills per centum for the fiscal year eighteen hundred and ninety. And the Governor be, and is hereby, authorized and empowered by and with the assistance of the Com-

Special educational tax. troller-General to assess and levy, in addition to the foregoing general State tax, a tax of one-half of a mill for the year eighteen hundred and eighty-nine, and a tax of one mill for the year eighteen hundred and ninety, on all of the taxable property of this State for the purpose of raising the funds necessary to meet the appropriations by this General Assembly for educational purposes in instructing children in the elementary branches of an English education only.

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 the said fiscal years, eighteen hundred and eighty-nine and eighteen hundred and ninety.

Poll tax. First—Upon each and every male inhabitant of the State, between the ages of twenty-one and sixty years, on the first day of April, a poll tax of one dollar for each of the said years, 1889 and 1890, which tax shall be for educational purposes in instructing children in the elementary branches of an English education only; *Provided*, 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 23, 1883.

Lawyers, doctors, dentists and officers of various companies. Second—Upon every practitioner of law, medicine or dentistry, 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 presidents 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.

Photographic and other artists. Third—Upon every daguerrean, ambrotype, photographic, and similar artist, ten dollars in each county in which they may carry on business.

Keepers of billiard and other tables. 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.

Gaming tables, etc. 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.

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.

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 and shooting galleries.

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 local insurance agent doing business in this State, ten dollars for each county in which they shall solicit business, and upon every agent of a matrimonial, natal or nuptial company, or traveling, special or general agent, of life, fire, accident, or other insurance company doing business in this State, fifty dollars, which said agents must pay before he or they shall be authorized to act as an agent 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 October 24, 1887. The receipt of the Comptroller-General for the payment of this tax, together with his certificate, as provided by said Act, approved October 24, 1887, shall constitute the license for said agents to transact business for their companies, as designated by said certificates: *Provided*, this tax shall not be required of agents of assessment, life insurance companies, or mutual aid societies. Insurance agents.

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

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. Vendors in boats.

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. Itinerant lightning-rod dealers.

Thirteenth.—Upon all shows and exhibitions (except such as histrionic, musical, 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 and inhabitants. Said tax, so collected, shall be for educational purposes. Shows and exhibitions

(Circus com-
panies. Fourteenth—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. Fifteenth—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 or berries purchased by or grown on lands owned, leased or rented by said dealer. Said tax shall be for educational purposes.

Proviso. Sixteenth—Upon every peddler or traveling agent selling or offering to sell sewing machines, the sum of twenty five dollars for each county in which they do business.

Dealers in
arms. Seventeenth—Upon all dealers in pistols, toy pistols shooting with metallic caps, or cartridges, dirks or bowie knives, twenty-five dollars for each place of business in each county where the same are sold.

Dealers in
futures. Eighteenth—Upon every individual or firm, or his or their agents, engaged in the business of selling or buying farm products, sugar, coffee and salt and meat for future delivery (commonly called "futures"), five hundred dollars each per annum for the county where such business is carried on: *Provided*, that this tax shall not be demanded of any cotton warehouseman, dealer in cotton, or any provision broker, who takes orders in the regular course of their trade only for the actual and *bona fide* delivery of cotton and other produce so ordered, and where, by the terms of the contract, it is not left to the option of the party so ordering, or the party taking such order, to avoid the delivery of the produce or products by paying the difference in the market price of such produce or products at the time of delivery: *Provided further*, that such cotton warehouseman, dealer in actual cotton or any provision broker does not carry on the business of buying futures in connection with his or their other business.

Proviso. Nineteenth—Upon every peddler of stoves or ranges for cooking purposes, or clocks, the sum of one hundred dollars in every county in which such peddler may do business.

Stove or
clock ped-
dlers. Twentieth—Upon every person or firm, for himself or agent for resident or non resident owners, who holds or keeps for hire or sale any billiard, pool or other table of like character, fifty dollars for each county in which such person or firm does business.

Billiard
and pool
tables.