

REGULAR SESSION, 1889.

THE
ACTS AND RESOLUTIONS
ADOPTED BY THE
LEGISLATURE OF FLORIDA

AT ITS
SECOND REGULAR SESSION,
UNDER THE CONSTITUTION OF A. D. 1885,

TOGETHER WITH AN APPENDIX CONTAINING A
Statement of Receipts and Expenditures
~~For 1887 & 1888~~

AS REQUIRED BY THE CONSTITUTION.

PUBLISHED BY AUTHORITY OF LAW UNDER THE DIREC-
TION OF THE ATTORNEY-GENERAL.

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1889.

L A W S
OF THE
STATE OF FLORIDA,

ADOPTED BY THE LEGISLATURE OF FLORIDA,

AT ITS SECOND SESSION, 1889,

UNDER THE CONSTITUTION OF A. D. 1885.

CHAPTER 3847—[No. 1.]

AN ACT to Amend Sections 9, 18, 22, 30, 35, 62 and 63 of An act entitled "An act for the Assessment and Collection of Revenue," approved June 13th, 1887, Chapter 3681, Laws of Florida.

Be it enacted by the Legislature of the State of Florida :

SECTION 1. That section 9 of an act entitled "An act for the Assessment and Collection of Revenue," approved June 13, 1887, be amended so as to read as follows :

No person shall engage in or manage the business, profession or occupation mentioned in this section, unless a State license shall have been procured from the Tax Collector, which license shall be issued to each person on receipt of the amount hereinafter provided, together with the County Judge's fee for each license of twenty-five cents, and shall be signed by the Tax Collector and the County Judge. Counties, incorporated cities and towns may impose such further taxes of the same kind, upon the same subjects, as they may deem proper, when the business, profession or occupation shall be engaged in or managed within such county, city or town ; but

Occupational
tax and licen-
ses.

County and
city licenses.

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they shall not impose any such tax on any business, profession or occupation not mentioned in this section, nor shall the tax imposed by such city, town or county exceed fifty per cent. of the State tax.

Transfer of li-
cense.

No license shall be issued for more than one year, and all licenses shall expire on the first day of October of each year, but fractional licenses, except as hereinafter provided, may be issued to expire on that day at a proportionate rate, estimating from the first of the month in which the license is so issued, and all licenses may be transferred with the approval of the Comptroller, with the business for which they were taken out, when there is a *bona fide* sale and transfer of the property used and employed in the business as stock in trade, but such transferred license shall not be held to be good for any longer time or for any other place than that for which it was originally issued.

Hotels and
boarding
houses.

Saloons and
restaurants.

Definition of
accommodation
for lodgers.

First. Keepers of hotels or boarding houses having accommodations for one hundred or more lodgers or boarders shall pay a license tax of one hundred dollars; with accommodations for seventy-five to one hundred lodgers or boarders, fifty dollars; for from fifty to seventy-five lodgers or boarders, twenty-five dollars; with accommodations for twenty-five to fifty lodgers or boarders, ten dollars; with accommodations for ten to twenty-five lodgers or boarders, five dollars; public eating saloons or restaurants, having accommodations for seating twenty or more, fifteen dollars; and those less than twenty, five dollars. Accommodations for lodgers shall be construed to mean the number of beds habitually kept for such lodgers, and not the number of rooms contained in the house.

Billiards and
pool tables.

Alleys, rinks
and shooting
galleries.

Second. Keepers of billiard tables, ball pool tables, or other tables where billiards or pool of any kind is played, when such tables are kept for other than private use, shall pay in each county, and for each table, a license tax of fifteen dollars; and all keepers of bowling alleys, skating rinks and shooting galleries, when kept for other than private use, for each gallery, rink or alley, shall pay in each county, and for each alley, rink or gallery, a license tax of fifteen dollars; *Provided*, That the license for billiard tables outside of and disconnected with a bar-room, or its proprietors, shall pay a tax of ten dollars.

Liquor dealers.

Third. Dealers in spirituous, vinous or malt liquor shall pay a license tax of four hundred dollars in each county for each place of business; and dealers paying the same and receiving a license therefor shall be authorized to sell spirituous, vinous and malt liquors or any of such liquors; but neither spirituous, vinous or malt liquors shall be permitted to be

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sold unless said license tax is first paid and a license therefor first taken out. Distillers of spirituous and brewers of malt liquors shall pay a license tax of one hundred dollars in each county for each place of business; *Provided*, That nothing in this act shall be so construed as to require a license tax from any person who shall manufacture distilled spirits from the products of vines or fruit trees grown in this State for use in the manufacture of wines; *Provided, also*, That no license shall be issued to any person to sell or distill spirituous, vinous or malt liquors in any county or election districts where such sale has been prohibited in pursuance of the Constitution and laws of this State. Any person who shall sell spirituous, vinous or malt liquors, or any preparation composed in whole or in part of such liquors shall be deemed a dealer in spirituous, vinous or malt liquors, within the meaning of this act;

Distillers.

Provision as to distilling from native vines or fruit trees.

Provision as to prohibition in certain districts

Definition of liquor dealers.

Provided, That makers of domestic wine shall be permitted to sell the same in quantities of not less than one quart without being considered dealers; *Provided further*, That druggists may sell such mixtures as are made officinal in the United States Dispensatory without being required to take out a license to sell spirituous, vinous or malt liquors. Dealers in spirituous, vinous or malt liquors who carry on or conduct the business on any boat or vessel in this State shall be required to take out one State and county license for each boat or vessel in which the business is carried on, which shall be taken out in the county where the principal business of such boat or vessel is located, and which license shall authorize them to sell liquors anywhere along their line of travel; *Provided*, That if they sell liquors to other persons than the passengers and crew of such boat or vessel at any stopping point or landing in any other county than the one in which they obtained license they shall be subject to the license required to be paid by liquor dealers in such county, city or town at which they have stopped or landed. When the principal business office of such boat or vessel is not located in the State of Florida, the license herein required shall be taken out in that county in which they first engaged in the business of selling liquors.

Makers of domestic wine excepted.

What druggists may sell.

Liquor dealers on boats.

Fourth. Merchants, store-keepers and druggists with a capital stock of less than five hundred dollars shall pay a license tax of three dollars; from five hundred to one thousand dollars, shall pay a license tax of five dollars; and from one thousand dollars to five thousand dollars, ten dollars; and over five thousand dollars, fifteen dollars, in each county and for each place of business; *Provided*, That dealers in cigars and tobacco who pay no other license tax

Merchants, store keepers and druggists.

Tobacco and cigar manufacturers and dealers.

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shall pay a license tax of five dollars. Manufacturers of cigars or tobacco who shall employ more than ten workmen shall pay a license tax of ten dollars for each factory, establishment or place of business in each county.

Sewing machine and insurance agents.

Insurance companies.

Penalty.

Definition of Insurance Agent.

Fifth. Sewing machine, lightning rod and insurance agents shall pay in each county a license tax of ten dollars, and each insurance company doing business in this State shall pay to the State Treasurer two hundred dollars annually before it shall transact business in this State. Any insurance or sewing machine agent neglecting to pay the license tax provided for in this section, or who acts as agent for any company before it has paid the above tax payable by such company, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than twenty-five dollars, or be confined in the county jail not exceeding six months; and any person or persons who shall negotiate, seek, secure, or transact any insurance or business for any insurance company or agent, shall be deemed an insurance agent within the meaning of this act; *Provided*, That any merchant keeping sewing machines for sale as other merchandise shall not be considered sewing machine agents under this act.

Land Agents.

Auctioneers.

Reports.

Penalty.

Sixth. Land agents shall pay a license tax of fifteen dollars. Auctioneers for the sale of lands or other property shall each pay a license tax of ten dollars, and in addition thereto a tax of one-half of one per cent. upon the gross amount of sales made by them. All auctioneers for the sale of lands or other property shall, on the first Monday of each month, render to the Tax Collector of their respective counties a full and accurate report and statement in writing, to be sworn to before some one qualified to administer oaths, of all sales made by them, and shall at the same time pay over to the Tax Collector the amount of tax due thereon, taking his written receipt therefor in duplicate, and send one of said receipts, with a copy of his report of sales for the preceding month, to the Comptroller. Any auctioneer who neglects to make such statement to the Collector and Comptroller, or pay over said tax as required by this act, shall be deemed guilty of a misdemeanor, and on conviction shall be punished by a fine of not less than fifty dollars, or be confined in the county jail for a term not exceeding six months, at the discretion of the court, and to be removed from office.

Livery and feed stables.

Seventh. Keepers of livery, sale or feed stables, when less than five horses or mules are kept for hire, sale or feed, shall pay a license tax of five dollars; when not more than ten horses or mules are kept for hire, sale or feed, shall pay in each county a license tax of fifteen dollars; when more than ten horses or mules are kept for hire, sale or feed, twenty dollars.

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Eighth. For each circus or show in which horses are ridden or displayed in a riding ring or under tent, there shall be paid a license tax of one hundred dollars in each and every county in which they may exhibit, and no fractional license shall be issued to circuses. Theatrical shows or minstrel troupes or other traveling exhibitions shall pay a license tax of ten dollars in each county in which they may exhibit; *Provided*, That managers of theatres employing traveling troupes, theatrical, operatic or minstrels, giving performances in buildings fitted up for such purpose, shall be allowed to give as many such performances in such buildings or theatres as they wish, on payment of the following license: In cities or towns of twenty thousand inhabitants, twenty-five dollars per annum; in cities or towns of ten thousand inhabitants, fifteen dollars per annum; in towns of less than ten thousand inhabitants, ten dollars per annum. Shows commonly known as "variety shows," of a theatrical, minstrel or spectacular character, and all shows that combine any of said characteristics, in which females are employed as waiters, shall pay a license tax of twenty dollars for each performance given by them; *Provided*, That local amateur performances shall be exempt from the provisions hereof.

Circuses.

Shows.

Minstrels.

Managers of theatres.

Graded in cities and towns.

Variety shows.

Amateur performances exempt.

Ninth. Hawkers or vendors of medicine, drugs or other preparations purporting to possess medical virtues, who shall attempt to dispose of the same in connection with public exhibitions of any kind, or who by harangues or other means, practices or devices, shall attempt to induce the assembling of crowds for the purpose of disposing of such medicines or drugs, shall be required to pay a license tax to the State of one hundred dollars in each city, town or place, and for each day in which they may so attempt to sell such medicines, and no fractional license shall be issued in such cases.

Hawkers and peddlers of medicine.

Tenth. Owners or managers of each boat used wholly or in part for peddling, of less than twenty tons, shall pay for license ten dollars, and for more than twenty tons shall pay for license thirty dollars. Hawkers and peddlers shall each pay for license ten dollars; *Provided*, The words peddlers and hawkers shall not apply to the vendors of religious books only; *Provided also*, That boats and vehicles engaged in the sale of vegetables and plantation products, fish and oysters, shall not be considered as peddling boats or vehicles.

Peddling boats.

Hawkers and peddlers.

Vegetables, &c, fish and oysters excepted.

Eleventh. All banks or bankers, banking firms or brokers, having a capital stock of one hundred thousand dollars or more, shall pay a license tax of one hundred dollars; having a capital stock of fifty thousand dollars and less than one hundred thousand dollars, shall pay a license tax of fifty dollars; having a capital stock of twenty-five thousand dol-

Banks, Brokers, &c.

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Definition of
banks.Express com-
panies.Penalty for
agent to do
business with-
out license.

Steamboats.

Penalty.

Pistols, bowie
knives and
dirks.Comptroller to
furnish assess-
ment rolls.

lars and less than fifty thousand dollars, shall pay a license tax of thirty dollars; having a capital stock of twenty-five thousand dollars or less, shall pay a license tax of twenty dollars. Every incorporated or other bank, and every person, firm or company having a place of business where credits are opened for the deposit or collection of money or currency subject to be paid or remitted upon drafts, checks or orders, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or bankers, and subject as such to the provisions of this act. Each express company doing business in this State shall pay to the State Treasurer five hundred dollars annually before it shall transact business in this State. Any person that knowingly acts as agent for any express company before it has paid the above tax payable by such company shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not less than fifty dollars, or confined in the county jail not more than six months.

Twelfth. Every steamboat engaged in the business of transporting passengers and freight in the waters of this State, when not touching at any point outside of the jurisdiction of this State, shall pay a license tax of one hundred dollars to the tax collector of the county where their principal office is located; *Provided, however,* That any steamer having paid a tax upon a regular assessment in any county of this State shall be exempt from the provisions hereof. Any owner or manager of any boat or vessel violating the provisions of this act, or refusing to show his or their license to any Collector upon request to do so, shall be liable to have his vessel levied upon by the Tax Collector of the county where the boat or vessel may be and sold for non-payment of such license and the costs that may accrue, the same as personal property.

Thirteenth. No merchant, store-keeper or other person shall keep for sale or sell pistols, bowie knives or dirk knives, without first paying a license tax of one hundred dollars; *Provided,* Said pistols, bowie knives or dirk knives shall not be sold to minors. Every violation of this paragraph shall be punished by a fine of fifty dollars or by imprisonment in the county jail not more than six months.

Sec. 2. That section eighteen of said act be amended so as to read as follows:

The Comptroller shall prepare blank assessment rolls, which shall be forwarded to the several Assessors previous to the first day of January, for each and every year; he shall also, on or before the first day of May of each year obtain from the United States Land Office in this