ACTS AND RESOLUTIONS

OF THE

GENERAL ASSEMBLY

OF THE

State of Georgia.

1890-'91.

Volume I.

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TITLE II.

TAXES.

ACTS.

GENERAL TAX ACT.

No. 131.

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 and widows of Confederates such amounts as are allowed them by law, for each of the fiscal years eighteen hundred and ninety-one and eighteen hundred and ninety-two, and to prescribe what persons, professions and property are liable to taxation; to prescribe the methods 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 taxable property of this State for Rate of general tax the fiscal year of eighteen hundred and ninety-one, two and four-tenths mills, and for the fiscal year eighteen hundred and ninety-two, two and one-half mills, and the Governor be, and is hereby authorized and empowered, by and with the assistance of the Comptroller-General, to assess and levy, in addition to the foregoing general State tax, a tax of one and one-third mills for the year eighteen hundred and ninety-one, and a tax of one and one-third mills for the year eighteen hundred and ninety-two, on all 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.

Tax for educational purposes.

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 ninety-one and eighteen hundred and ninety-two.

Poll.

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, in 1891 and 1892, which 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 taxes under and by authority of an Act approved July 23, 1883.

Exemptions.

Lawyers, doctors, dentists and presidents of certain corporations.

If presidents of such corporations be non-residents.

Municipal corporations forbidden to tax professions.

Second.—Upon every practitioner of law, medicine or dentistry, presidents of each of the banks of 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 possessions, either as license fee or otherwise.

Photographic and similar artists.

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

Auctioneers.

Fourth.—Upon every person carrying on 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, barroom, hotel or other public place, twenty-five dollars for each table. Keepers of pool, billiard or bagatelle tables.

Sixth.—Upon every keeper of any other table, stand or place for the peformance 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. Keepers of others tables, games, 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 and other alleys. 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. Peddlers.

Ninth.—Upon every local insurance agent or firm of agents 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, one hundred dollars for each county in which they shall do business, and upon every traveling or special or general agent of life, fire, accident or other insurance company doing business in this State, fifty dollars, which said tax must be paid before said agent shall be authorized to act as an agent for any of their companies. Said tax shall be paid by said companies 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 assessments, life insurance companies or mutual aid societies. Local insurance agents. Agents of matrimonial and similar companies. Traveling, special or general insurance agents. Such taxes, how paid. Licenses. Not required of agents of assessment or mutual aid societies.

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

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. Peddlers in boats. Such tax a lien.

Lightning rod dealers or agents. Twelfth.—Upon all intinerant lightning-rod dealers or agents, the sum of fifty dollars for each and every county in which they operate.

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

Circus companies. Fourteenth—Upon every circus company, three 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 any or all thereof, fifty dollars for each place of business in each county where the same are sold; Proviso. *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; Dealers in domestic wines exempt. *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.

Dealers in pistols and other weapons. Sixteenth.—Upon all dealers in pistols, toy pistols, shooting cartridges, dirks or Bowie-knives, one hundred dollars for each place of business in each county where the same are sold.

Dealers in "futures," etc. Seventeenth.—Upon every individual or firm, or his or their agents, engaged in the business of selling or buying through regularly organized stock and cotton exchanges or boards of trade, farm products, sugar, coffee, and salt and meat, railroad stock and bonds, and stocks and bonds of all kinds, not intended for *bona fide* sale and delivery, but for future delivery (commonly called "futures"), one thousand dollars each per annum for each county where such business is carried on; Provisos. *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,