ACTS AND RESOLUTIONS

OF THE

GENERAL ASSEMBLY

OF THE

STATE OF GEORGIA.

1892.

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TITLE II.

TAXES AND PUBLIC DEBT.

ACTS.

General Tax Act.
Repealing Act Creating Board of Equalization.
Providing Sinking Fund to Retire Maturing State Bonds.

GENERAL TAX ACT.

No. 133.

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 on 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-three and eighteen hundred and ninety-four, 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 puposes.

General *ad valorem* tax for 1893 and 1894.

SECTION 1. 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 for each of the fiscal years eighteen hundred and ninety-three and eighteen hundred and ninety-four of two mills and ninety-three one hundredths of a mill, 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 mill and forty-four one hundredths of a mill for each of the years eighteen hundred and ninety-three and eighteen hundred and ninety-four on all of the taxable property of this State, for the purpose of raising the funds necessary to meet the appropriations of this General Assembly for educational purposes in instructing children in the elementary branches of an English education only. General tax for educational purposes.

SEC. 2. Be it further enacted by the authority aforesaid, That in addition to the *ad valorem* tax on real estate 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-three and eighteen hundred and ninety-four. Specific taxes.

First.—Upon each and every male inhabitant of the State, between the ages of twenty-one and sixty years, on the days fixed for return of property for taxation, a poll tax of one dollar, 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. Poll tax. Persons exempt.

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 professions either as a license fee or otherwise. Lawyers, physicians, dentists, loan ag'ts corporation, presidents, superintendents or general agents. No additional tax by municipal corporations.

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

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. Auctioneers.

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 billiard tables, etc.

Keepers of other tables, games, etc.

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.

Ten pin and other alleys. Shooting galleries.

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.

Travelling venders of patent medicines, etc.

Eighth.—Upon every travelling vendor of patent or proprietary medicines, special nostrums, jewelry, paper, soap or other merchandise, fifty dollars in each county where they may offer such articles for sale.

Local insurance agents, etc.

Special or general insurance agents.

To whom tax to be paid by such agents.

What shall constitute the license of such agents.

Not required of agents of assessment or mutual aid companies.

Nor of railroad ticket agents selling accident insurance.

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 agents shall be authorized to act as agents 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 24th, 1887. The receipts of the Comptroller-General for the payment of this tax, together with his certificate as provided by said act approved October 24th, 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; *provided further*, that railroad ticket agents selling accident insurance tickets shall not be deemed insurance agents in the sense of this section, and this section shall not apply to railroad ticket agents selling accident insurance tickets, and that railroad ticket agents who sell accident insurance tickets shall not be required to pay the said tax.

Emigrant agents, etc.

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

Venders using boats. Lien for tax.

Eleventh.—Upon every traveling vendor using boats for the purpose of selling goods on the rivers or waters within the limits of the 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.

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

Thirteenth.—Upon all shows and exhibitions (except such as histrionic, musical, operatic and elocutionary), including the 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. Shows and exhibitions.

Fourteenth.—Upon every circus company or others, giving an exhibition beneath or within a canvas enclosure advertised in print or by parade, or in any manner whatsoever as a circus, menagerie, hippodrome, spectacle or show implying a circus, three hundred dollars each day it may exhibit in the State of Georgia. Said tax shall be for educational purposes. To be for educational purposes. Circuses, etc.

Fifteenth.—Upon all dealers in spirituous or malt liquors, intoxicating bitters or brandy fruits or domestic wines, whether dealing in any or all thereof, one hundred 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. Liquor dealers. Tax to be for educational purposes.

Sixteenth.—Upon all dealers in pistols, toy pistols shooting cartridges, dirks, Bowie knives or metal knucks, one hundred dollars for each place of business in each county where the same are sold. Dealers in pistols, 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 stock and bonds of all kinds, not intended for *bona fide* sale and delivery, but for future delivery (com- Dealers in "futures."