

REGULAR SESSION, 1893.

ACTS AND RESOLUTIONS.

ADOPTED BY THE

LEGISLATURE OF FLORIDA

AT ITS FOURTH REGULAR SESSION, UNDER

THE CONSTITUTION OF A. D. 1885.

TOGETHER WITH AN APPENDIX, CONTAINING A

STATEMENT OF RECEIPTS AND EXPENDITURES FOR 1891-92,

AS REQUIRED BY THE CONSTITUTION.

PUBLISHED BY AUTHORITY OF LAW,

UNDER DIRECTION OF THE ATTORNEY-GENERAL.

TALLAHASSEE, FLA. :

PRINTED AT THE TALLAHASSEEAN BOOK AND JOB OFFICE.

1898

1898.

When not returned Assessor to assess.

or person shall be liable for the tax on the same; and if such company, corporation or person refuse to list such property on a return for assessment, or to swear to the same, the amount of such money, notes, mortgages or credits may be listed and valued according to the best knowledge and judgment of the Assessor.

Occupational tax and licenses.

County and city licenses not to exceed fifty per cent. of licenses enumerated herein, but may impose other license taxes than those mentioned in this section.

Transfer of licenses.

Hotels and boarding houses.

Saloons and restaurants.

SEC. 9. 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 of twenty-five cents for each license, and shall be signed by the Tax Collector and the County Judge, and have the County Judge's seal upon it. Counties and 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 within such county, city or town. The tax imposed by such city, town or county, shall not exceed fifty per cent. of the State tax. But such city, town or county may impose taxes on any business, profession or occupation not mentioned in this section, when engaged in or managed within such city, town or county. 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 license, except as hereinafter provided, may be issued to expire on that day at a proportionate rate, estimating from the first day 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 good for any longer time or for any other place than that for which it was originally issued.

First. Keepers of hotels or boarding houses having accommodation for two hundred or more lodgers or boarders, shall pay a license tax of one hundred and fifty dollars; with accommodations for from one hundred to two hundred lodgers or boarders, one hundred dollars; with accommodations for from 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 from twenty-five to fifty lodgers or boarders, ten dollars; with accommodations for from ten to twenty-five lodgers or boarders, five dollars; public eating saloons or restaurants having accommodations for

seating twenty or more persons, fifteen dollars; and those less than twenty persons, 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.

Accommodations for lodgers.

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 barroom or its proprietors, shall pay a tax of ten dollars, *Provided*, That if any holder of a license under the second clause of Section 9 of this Act, other than hotel keepers, shall permit minors under the age of twenty-one years to play billiards or pool or any other game, for money or any other thing of value upon tables licensed under this Act, he shall be deemed guilty of a misdemeanor and upon conviction be punished by imprisonment for not exceeding six months in the county jail.

Billiard and pool tables, alleys, rinks and shooting galleries.

Third. Dealers in spirituous, vinous or malt liquors shall pay a license tax of five hundred dollars in each county for each place of business, whether such license is taken out for the whole year or fractional part of a year, and dealers paying the same and receiving a license therefor, shall be authorized to sell spirituous, vinous or malt liquors, or any such liquors, but neither spirituous, vinous or malt liquors shall be permitted to be 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, and 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*, That no license shall be issued to any person to sell or to 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 or persons, club, firm, corporation or association, who shall sell, either to their own members or others, spirituous, vinous or malt liquors, or any preparation composed in

Liquor dealers.

Distillers and brewers.

Provision as to products of native vines or fruit trees.

Prohibition in certain districts.

Definition of liquor dealers.

LAWS OF FLORIDA.

some or in part of such liquors, either under the name of rice beer or any other name whatsoever, shall be deemed a dealer in spirituous, vinous or malt liquors within the meaning of this Act; *Provided further*, That makers of domestic wines shall be permitted to sell the same in quantities of not less than one quart, without being considered dealers; *Provided*, druggists may sell such mixtures as are made official in the United States Dispensatory, without being required to take out a license to sell spirituous, vinous or malt liquors; *Provided further*, That all drummers or solicitors of orders for spirituous, vinous or malt liquors from other than licensed dealers, shall be considered dealers in liquors. Dealers in spirituous, vinous or malt liquors, who carry on or conduct 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 each 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 or crew of each boat or vessel at any stopping point or landing in any other county than the one in which they obtain 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.

Makers of domestic wines excepted.

What druggists may sell.

Solicitors of orders for liquors.

Liquor dealers on boats.

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 the county in which they first engaged in the business of selling liquors; *Provided*, That no license issued under the provisions of this section shall allow the holder thereof to sell such liquors as described in this section between the hours of twelve o'clock Saturday night and twelve o'clock Sunday night, and the officer issuing any license under this section shall have written upon its face in red ink the words: "This license does not allow the holder to sell liquors on Sunday." And if the holder sells on Sunday he shall be guilty of selling liquor without license. Any person or persons who shall engage in the sale of such liquors as are described in Section 9 of this Act without first having procured a license as therein provided, shall be deemed guilty of a misdemeanor, and upon conviction shall be fined in the sum of not less than fifty nor more than one thousand dollars, or imprisoned in the county jail for not more than six months; and it shall be the duty of the State's Attorneys and County Solicitors to file information against any party violating the provis-

"This license does not allow the holder to sell liquors on Sunday."

Penalty.

ions of this Act. All liquors sold under this Act shall be subject at any and all times to analysis of State Chemist, and any dealer who shall sell or offer for sale any liquors containing poison, foreign to the distillery of the same, shall be fined five hundred dollars (\$500) and forever forfeit the right to sell liquors in this State.

All liquors subject to analysis by State Chemist

Penalty if poison is found therein.

Merchants, storekeepers, and druggists.

Fourth. Merchants, storekeepers 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 to five thousand dollars, shall pay a license tax of ten dollars, and from over five thousand dollars, shall pay a license tax of fifteen dollars in each county and for each place of business; *Provided*, That dealers in cigars, cigarettes and tobacco, who pay no other license tax, shall pay a license tax of five dollars; *Provided, however*, That nothing in this Act shall be so construed as to require from farmers, who are not dealers in general merchandise, a license tax on the sale of manufactured tobacco to laborers on their farms. Manufacturers of cigars or tobacco, who shall employ more than ten workmen, shall pay a license tax of ten dollars for each and every establishment or place of business in each county.

Dealers in cigars, cigarettes and tobacco.

Manufacturers of cigars or tobacco.

Fifth. Each sewing machine, lightning rod and insurance agent, and insurance broker, shall pay a license tax of ten dollars in each county where they transact business; each insurance company doing business in this State, including corporations or associations engaged in the business of insuring accidents to the person, acting as surety upon bonds, guaranteeing the fidelity of employees, and insuring employers against liability for accidents to employees, and including associations formed upon the plan known as "Lloyds," shall pay to the Treasurer two hundred dollars annually before it shall transact any business in this State; and in addition thereto each of said companies doing business in this State (except life insurance companies), shall upon the first day of January after the passage of this Act, and on the first day of each succeeding January thereafter, pay to the State Treasurer one per cent. upon the gross amount of receipts of premiums from policy holders in this State; and all corporations, associations or companies engaged in the business of insuring lives in this State, and generally designated "Life Insurance Companies" shall pay to the State Treasurer, on the said first day of January, two per cent. upon the gross amount of receipts of premiums from policy holders in this State. Any agent of any of said insurance companies, or sewing machine agent or light-

Sewing machine, lightning rod and insurance agents and insurance brokers.

Insurance companies; license and per centage on gross receipts.

Penalty.

1898.

Definition of
insurance
agent.

ning rod agent neglecting to pay the license tax provided for in this section, or who acts as agent for any company before it has paid such tax, payable by said 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 shall be confined in the county jail not exceeding six months, and any person or persons who shall negotiate, secure, seek 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 a sewing machine agent under this Act. All agents or solicitors of any building or loan association shall pay a license tax of ten dollars.

Land agents.

Sixth. Land agents shall pay a license tax of ten dollars.

Auctioneers:
license and
per centage
on gross re-
ceipts.

Auctioneers for the sale of land or other property, in towns of fifteen hundred inhabitants or less, shall pay a license tax of five dollars, and in towns exceeding fifteen hundred inhabitants, shall 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, but when the sale is of personal property of a traveling dealer, trader, merchant or salesman, they shall pay five per cent. of the gross amount of such sale. 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 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 upon conviction thereof, shall be punished by a fine of not less than one hundred dollars, or be confined in the county jail for a term not exceeding six months, in the discretion of the court, and removed from office.

As to personal
property of
traveling
dealer, mer-
chant or
salesman.

Reports.

Penalty.

Livery, sale or
feed stables.

Seventh. Keepers of livery, sale or feed stables or other persons who keep less than four horses or mules for hire, sale or feed, shall pay a license tax of five dollars; when not less than four nor more than eight horses or mules are kept for hire, sale or feed, shall pay a license tax of ten dollars; when not less than eight nor more than twelve horses or mules

are kept for hire, sale or feed, fifteen dollars; when more than twelve horses or mules are kept for hire, sale or feed, shall pay a license tax of twenty dollars.

Eighth. All circuses or shows giving performances under tents in this State with or without horses, shall pay a general license tax of one hundred dollars, and in each city or town in which they may exhibit, an additional license tax of twenty dollars. Theatrical shows or minstrel troupes, or other traveling exhibitions, shall pay a license tax of five dollars in each county in which they may exhibit; *Provided*, That managers of theatres employing traveling troupes, theatrical or operatic or minstrel, giving performances in buildings fitted up for such purposes, 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 or more inhabitants, one hundred dollars per annum; in cities or towns of fifteen thousand to twenty thousand inhabitants, seventy-five dollars per annum; in towns of ten thousand to fifteen thousand inhabitants, fifty dollars per annum; in towns of less than ten thousand inhabitants, twenty-five 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 be exempt from the provisions hereof.

Circuses or shows, with or without horses.

Theatrical shows, minstrel troupes or other traveling exhibitions.

Managers of theatres; graded in cities or towns.

Variety shows.

Amateur performances.

Ninth. Hawkers or vendors of medicine, drugs or other preparations purporting to possess medical virtues, 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 attempt to sell such medicine; and no fractional licenses shall be issued in such cases. And all pawn-brokers doing business in this State shall pay a license tax of one hundred dollars for each place of business.

Hawkers and vendors of medicine.

Pawn brokers

Tenth. Any itinerant vendor of any drug, ointment or appliance of any kind intended for the treatment of any disease, or injury or deformity, by any drug, nostrum or manipulation or other expedient, shall pay a license tax of five hundred dollars.

Itinerant vendors of drugs ointments or appliances.

Eleventh. Owners or managers of each boat used wholly or in part for peddling, of less than twenty tons, shall pay for

Peddling boats.

1898.

Hawkers and peddlers.

Vegetables, &c.; fish and oysters.

Definition of peddler.

Banks, bankers, banking firms and brokers.

Water, gas, electric light and telephone.

Graded as to capital stock.

Bank or banker defined.

Express companies graded in cities and towns.

a license ten dollars, and for more than twenty tons, shall pay for license thirty dollars. All traveling picture or book agents, shall pay for license tax ten dollars. Hawkers and peddlers shall each pay for license tax three hundred dollars; *Provided*, The words book agents, 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 fresh meat, the product of the farm or plantation, and which is butchered upon the farm, and plantation products, fish and oysters, shall not be considered as peddling boats or vehicles. All unlicensed traveling dealers who shall bargain or sell any goods, wares or merchandise, including beers, wines and liquors, for cash or otherwise, by sample or in any other manner, for present or future delivery to any other person whatsoever, except a licensed dealer, shall be deemed a peddler under this Act.

Twelfth. All banks or bankers, banking firms or brokers, and all incorporated companies and persons doing the business of furnishing water, gas, electricity or telephones to users thereof, including all telephone companies, 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 dollars and less than fifty thousand dollars, shall pay a license tax of thirty dollars; having a capital stock of less than twenty-five thousand dollars, shall pay a license tax of twenty dollars; having a capital stock of less than ten thousand dollars, shall pay a license tax of ten dollars. Every incorporated or other bank, and every person, firm or company having a place of business where credits are open for the deposit or collection of money, or currency subject to be paid, or remitted upon draft, checks or orders, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promisory notes, or received for discount or for sale, shall be regarded as a bank or bankers, and subject as such to the provisions of this Act. All express companies doing business in this State, shall pay in cities of fifteen thousand inhabitants or more, a license tax of two hundred dollars; in cities of ten thousand to fifteen thousand inhabitants, one hundred dollars; in cities of five thousand to ten thousand inhabitants, seventy-five dollars; in cities of three thousand to five thousand inhabitants, fifty dollars; in cities of one thousand to three thousand inhabitants, twenty-five dollars; in towns and villages of less than one thousand and more than fifty inhabitants, ten dollars.

LAWS OF FLORIDA.

Any express company violating this provision, and 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 of not less than fifty dollars, or confined in the county jail not less than six months.

Penalty applicable to company or agent.

Thirteenth. Every steamboat engaged in the business of transporting passengers and freight in the waters 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, or to the Collector at the terminus of their route in this State, if their principal office is located out of the State; *Provided, however,* That any steamer having paid the tax upon a regular assessment in any county in 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.

Steamboats.

Penalty.

Fourteenth. No merchant, store-keeper or dealer shall keep for sale or sell pistols, Springfield rifles, repeating rifles, bowie knives or dirk knives, without first paying a license tax of ten dollars; *Provided,* Said pistols, Springfield rifles, repeating rifles, 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.

Pistols, Springfield or repeating rifles, bowie or dirk knives.

Penalty.

Fifteenth. All dentists, lawyers, pension agents and physicians practicing their professions in this State, shall pay to the Tax Collector of the counties where their office is located, a license tax of ten dollars; and all persons who prepare deeds, mortgages, loans and other instruments of writing for profit, in incorporated cities and towns, shall pay to the Tax Collector of the county where they do business, a license tax of ten dollars; *Provided,* That this shall not apply to any person paying a license tax as an attorney or land agent.

Dentists, lawyers, pension agents and physicians.

Persons who prepare deeds for profit.

Sixteenth. All cripples or other parties physically incapable of manual labor, shall be allowed to peddle, using only their own capital, in the counties in which they live; *Provided further,* That news-boys shall be allowed to sell newspapers and periodicals, without having to pay license tax for the same; *Provided,* That this exemption shall not apply to dealers in spirituous, vinous or malt liquors, or to persons selling

Exemption for cripples.

News-boys.

When exemption not applicable.