ACTS AND RESOLUTIONS

OF THE

GENERAL ASSEMBLY

OF THE

STATE OF GEORGIA.

1894.

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TITLE II.

TAXES AND PUBLIC DEBT.

ACTS.

GENERAL TAX ACT FOR 1895 AND 1896.

No. 151.

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-five and eighteen hundred and ninety-six; 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.

General ad valorem tax.

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 for each of the fiscal years eighteen hundred and ninety-five and eighteen hundred and ninety-six of two mills and $\frac{80}{100}$ths 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 one-half of a mill for each of the years eighteen hundred and ninety-five and eigh-

Ad valorem tax for school purposes.

teen hundred and ninety-six 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.

SEC. II. 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 said fiscal years eighteen hundred and ninety-five and eighteen hundred and ninety-six. 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 ($1) 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. Exemptions from poll tax.

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 ($10) dollars, and no municipal corporation or county authorities shall levy any additional tax on said professions either as a license fee or otherwise. Lawyers, doctors, dentists, corporation presidents, loan agents, etc.

Third.—Upon every daguerrean, ambrotype, photographic, and similar artist, ten ($10) dollars in each county in which they may carry on business; *provided*, this tax shall not be required of any ex-Confederate soldier. Photographic artists. Exemption

Fourth.—Upon every person carrying on the business of auctioneer, for pay or compensation, twenty-five ($25) 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 bar-room, hotel, or other public place, twenty-five ($25) dollars for each table. Keepers of pool, billiard, or bagatelle tables.

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 ($25) dollars in each county. Keepers of gaming places, etc.

Keepers of ten-pin alleys, etc. 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 ($25) dollars for each place of business.

Peddlers.

Eighth.—Upon every traveling vendor of patent or proprietary medicines, special nostrums, jewelry, paper, soap, or other merchandise, fifty ($50) dollars in each county where they may offer such articles for sale.

Local insurance agents. Agents of matrimonial companies, etc. Travelling, special, or general insurance agents. License of such agents. Exemption from.

Ninth.—Upon every local insurance agent or firm of agents, or insurance broker or firm of brokers doing business in this State, ten ($10) dollars for each county in which they shall solicit business; and upon every agent of a matrimonial, natal, or nuptial company, one hundred ($100.00) 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 ($50) 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 24, 1887. The receipts 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; *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; *provided further,* that this tax shall not be required of agents of industrial life insurance companies writing what are known as industrial life insurance premiums, on which are payable, in weekly instalments, not exceeding $1.05 per week.

Emigrant agents.

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.

Vendors using boats. Tax to be lien on boat and contents.

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 ($50.00) 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.

Itinerant lightning-rod dealers or agents.

Twelfth.—Upon all itinerant lightning-rod dealers or agents, the sum of fifty ($50.00) dollars for each and every county in which they operate.

Thirteenth.—Upon all shows and exhibitions (except such as histrionic, musical, operatic, and elocutionary), including the side-shows accompanying circus companies, fifty ($50.00) 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. Tax to be used for educational purposes

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. Circus companies, etc. Tax to be used for educational purposes

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,* that parties engaged in the manufacture of spirituous or malt liquors under license by the government, who are prohibited by any local law from selling the same in the county where manufactured, shall not be subject to this tax unless they carry on the business of retailing or wholesaling such spirituous or malt liquors in some other county where the sale is not prohibited; *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 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. Exemptions from tax. Tax to be used for educational purposes

Sixteenth.—Upon all dealers in pistols, toy pistols shooting cartridges, pistol or rifle cartridges, dirks, bowie-knives, or metal knucks, twenty-five dollars for each place of business in the county where the same are sold. Dealers in pistols and other weapons.

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 stocks 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; *provided,* that this tax shall not be demanded of any cotton warehouseman, dealer in cotton, or any pro- Dealers in "futures." Exemptions from