

PRIVATE LAWS
OF THE
STATE OF NORTH CAROLINA

PASSED BY THE
GENERAL ASSEMBLY

AT ITS
SESSION OF 1895,
BEGUN AND HELD IN THE CITY OF RALEIGH
ON
WEDNESDAY, THE NINTH DAY OF JANUARY. A. D. 1895.

PUBLISHED BY AUTHORITY.

WINSTON :
M. I. & J. C. STEWART, PUBLIC PRINTERS AND BINDERS.
1895.

Shooting galleries and other games, &c.

(2.) On every shooting gallery, billiard table, bowling-alley or alley of like kind, bowling saloon, bagatelle table, pool table or place of any other game or play, with or without a name, kept for profit, or kept in a house where spirituous, vinous or malt liquor is sold, or in a house used or connected with such a house, or used or connected with a hotel or restaurant, a privilege tax not exceeding fifty dollars.

Hotels, restaurants, &c.
Privilege tax.
Classification to be made.

(3.) On every hotel, restaurant or eating-house, a privilege tax not exceeding fifty dollars. Said board of aldermen shall have the power to classify into as many classes as to them shall from time to time seem best such hotels, restaurants and eating-houses according to the character of business done by them, and to determine according to the character of such business to which class any hotel, restaurant or eating house properly belongs, and prescribe a different privilege tax for every class, in no case exceeding said sum of fifty dollars a year.

Company of circus riders, &c.

(4.) On every company of circus riders, performers or exhibitors or showmen, by whatsoever name called, who shall exhibit within said city, or within one mile of the corporate limits thereof, a license tax not exceeding one hundred dollars for every performance or separate exhibition, and on every side-show connected therewith, a license tax not exceeding twenty dollars for every performance or separate exhibition. The tax herein specified shall be paid before performance or exhibition, otherwise it shall be double.

License tax.
Side shows.
License tax.

Theatrical plays, &c.

(5.) On every person or company exhibiting within said city, or within one mile of the corporate limits thereof, any stage or theatrical plays, sleight-of-hand performance, rope-walking, wire-walking, or menageries, a tax not exceeding twenty-five dollars for every twelve hours allowed for exhibition. Said tax to be paid before exhibiting, otherwise to be double.

License tax.

Artificial curiosities, except models of useful inventions.
License tax.

(6.) On every exhibition, for reward, of artificial curiosities, except models of useful inventions, within said city, or within one mile of the corporate limits thereof, a license tax not exceeding twenty-five dollars. Said tax to be paid before exhibition, otherwise to be double.

Shows and exhibitions of any kind.
Concerts for reward, strolling minstrel.
License tax.

(7.) On every show, performance or exhibition of any kind, and on every concert, for reward, and every strolling musician within said city, or within one mile of the corporate limits thereof, a license tax not exceeding ten dollars. Said tax to be paid before exhibition, or to be double.

Privilege tax.
Jeweler, &c.
Amount of tax.
Dentists.

(8.) On each and every of the following objects and occupations said board of aldermen may, at its discretion, impose an annual privilege tax as follows: on itinerant jewelers or silversmiths, not exceeding fifty dollars; on dentists, local or itiner-

ant, not exceeding ten dollars; on photographers, not exceeding twenty-five dollars; on dealers in leaf tobacco, not exceeding ten dollars; on huckster's stands, not exceeding twenty dollars; on itinerant dealers in lightning-rods, not exceeding twenty-five dollars; on vender or agents for sale of any patented article, not exceeding twenty dollars; on banks, banking business or bank agents, not exceeding one hundred dollars; on note shavers, brokers, money lenders and real estate agents, not exceeding one hundred and fifty dollars; on every tobacco manufacturer of any kind and every cigar and every cigarette manufacturer, not exceeding one hundred dollars; on every tobacco warehouse, not exceeding fifty dollars; on retail dealers in fresh meats, not exceeding thirty dollars; on boarding houses, not exceeding ten dollars; on ice cream saloons, not exceeding ten dollars; on dealers in fertilizers and agents for the sale thereof, not exceeding one hundred dollars; on every lumber dealer or dealer in bricks or other building materials, or manufacturers thereof, or agents thereof, not exceeding thirty dollars for every yard, warehouse, office or place of business; on soda fountains, not exceeding ten dollars; on lawyers, not exceeding ten dollars; on brewers, manufacturing and selling their own products by wholesale, not exceeding fifty dollars; on manufacturers of patent medicines, or medicines of any kind usually called proprietary, not exceeding one hundred dollars; on skating rinks, not exceeding twenty dollars; on dogs, not exceeding two dollars; on dealers in or agents for carriages, buggies, wagons, sewing machines, tobacco, cigars, cigarettes, bicycles, tinware, stoves, ranges, heaters, or cotton yarn not manufactured in said county of Buncombe, not exceeding one hundred dollars; on every person, firm or company selling pistols, bowie-knives, dirks, slung-shots, brass or metallic knuckles, or other deadly weapons of like character, in addition to all other taxes, a license tax not exceeding five hundred dollars. Said board of aldermen may, at its discretion, impose said annual privilege taxes upon said objects and occupations, respectively, or upon any of them, and may at its discretion, in so doing impose different taxes upon different objects or occupations as to which the limit hereinbefore prescribed is the same.

(9.) On every person, company or firm selling spirituous, vinous or malt liquors, a license tax for every place in which such business is or is to be conducted, whether by wholesale or retail, not exceeding one thousand dollars, to be paid semi-annually, in advance, on the first days of July and January in every year, one-half of such tax at each payment. Every per-

Privilege tax.
Photographers.
Leaf tobacco
dealers.
Hucksters.
Lightning-rod
sellers.
Patent medi-
cines.
Banks.

Note-shavers,
brokers, &c.
Real estate
agents.
Tobacco manu-
facturers.
Cigar, &c.,
makers.
Tobacco ware-
house.
Butchers.
Boarding houses.
Ice cream
saloons.
Dealers in fertil-
izers.
Lumber dealers.
Dealers in brick
and other build-
ing material.

Soda fountains.
Lawyers.
Brewers.

Patent medicine
manufacturers.

Skating rinks.
Dogs.
Dealers in
vehicles and
other articles.

Dealers in cer-
tain deadly
weapons.

License tax.

Liquor dealers.
License tax.

Amount of tax.
how paid.