

Acts and Resolutions

OF THE

GENERAL ASSEMBLY

OF THE

STATE OF GEORGIA

1898

COMPILED AND PUBLISHED BY AUTHORITY



ATLANTA, GEORGIA :
GEO. W. HARRISON, STATE PRINTER,
1899.

General Tax Act for 1899 and 1900.

TITLE II.

TAXES AND PUBLIC DEBT.

ACTS.

General Tax Act for 1899 and 1900.
For Sinking Fund to pay State Bonds.

GENERAL TAX ACT FOR 1899 AND 1900.

No. 150.

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 Confederate soldiers such amounts as are allowed them by law for each of the fiscal years eighteen hundred and ninety-nine and nineteen hundred; to prescribe what persons, professions and property are liable to taxation; to prescribe the methods of collecting and receiving said taxes; to prescribe the method of ascertaining the property of the State subject to taxation; to prescribe additional questions to be propounded to taxpayers, and to provide penalties and forfeitures for non-payment of taxes; to prescribe how the oath of tax-payers shall be administered, and provide penalties for violation thereof, and for other purposes.

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-nine and nineteen hundred of three mills and the Governor be, and is, hereby authorized and empowered, by and with the assistance of the Comptroller-General, to *Ad valorem tax.*

General Tax Act for 1899 and 1900.

assess and levy, in addition to the foregoing general State tax, a tax of two mills and one-tenth of a mill for each of the years eighteen hundred and ninety-nine and nineteen hundred 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.

Specific taxes.

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 said fiscal years eighteen hundred and ninety-nine and nineteen hundred :

Poll tax.

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 section 766, Vol. 1, of the Code of 1895.

Tax on professions

Second—Upon every practitioner of law, medicine, pharmacy or dentistry, upon every architect charging for their services as such, upon every civil, mechanical and electrical engineer, and upon the presidents of each of the express, telegraph, steamboat, telephone, electric light, sleeping and palace car companies, building and loan associations, and gas companies doing business in this State; and in case the presidents of such companies do not reside in this State, then, in such case, upon the superintendent or general agent or person in charge of the business of such company 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.

On Presidents of corporations.

On artists.

Third—Upon every daguerrean, ambrotype, photographic and similar artist, ten dollars, and tax shall be required of them only in one county; *provided*, this Act shall not authorize any traveling photographer to do business in any incorporated town or city, or within ten miles of the limits thereof, where there is located a permanent photographer; and upon each agent or firm negotiating loans and charging therefor ten dollars in each county in which they may carry on business.

On loan agents.

 General Tax Act for 1899 and 1900.

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. on 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 dollars for each table. On keepers of gaming 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 dollars in each county. And other tables.

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. On keepers of ten-pin alleys, etc.

Eighth—Upon every traveling 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. On peddlers.

Ninth—Upon every local insurance agent or firm of agents, or insurance broker or firm of brokers 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 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 On insurance agents.

General Tax Act for 1899 and 1900.

industrial life insurance, premiums on which are payable in weekly installments not exceeding \$1.05 per week.

On emi-
grant ag'ts.

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.

Peddlers
using
boats.

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.

On light-
ning-rod
agents.

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

On shows.

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 and 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.

On circus
companies.

Fourteenth—Upon every circus company, or others giving an exhibition beneath or within a canvas enclosure, advertised in print or by parade, in any manner whatsoever as a circus, menagerie, hippodrome, spectacle or show implying a circus, in or near cities or towns of twenty thousand inhabitants or more, one thousand dollars; in or near cities or towns of five thousand inhabitants and not more than twenty thousand inhabitants, four hundred dollars; in or near cities or towns of four thousand inhabitants, and under five thousand inhabitants, three hundred dollars; and in or near cities or towns of less than four thousand inhabitants, two hundred dollars each day it may exhibit in the State of Georgia; and upon dog or horse shows, or shows of like character, beneath a tent, canvas or enclosure, charging an admission fee of more than twenty-five cents, thirty dollars; and with an admission fee not exceeding said amount, ten (\$10) dollars for each day it may exhibit in the State of Georgia; said tax be for educational purposes.

On disper-
saries and
dealers in
liquors.

Fifteenth—Upon all dispensaries, operated by county or municipal authorities, to be paid by the authorities operating same, and upon all dealers in spirituous or malt liquors, intoxicating bitters or brandy fruits or domestic wines, whether dealing in any or all thereof, two hundred dollars for each place of business in each county where the same are manufactured or sold; *provided*, this tax

General Tax Act for 1899 and 1903.

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 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.

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. On dealers in weapons.

Seventeenth—Upon every individual or firm, or his or their agents, engaged in the business of selling or buying 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"), whether said business is done through regularly organized stock and cotton exchanges or boards of trade, the sum of 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 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, or the party taking such order, to avoid the delivery of the produce or products by paying the difference in the market price of such produce or products at the time of delivery; *provided further*, that such cotton warehouseman, dealer in actual cotton, or any provision broker does not carry on the business of buying "futures" in connection with his or their business. On brokers.

Eighteenth—Upon every peddler of stoves or ranges for cooking purposes, the sum of two hundred dollars in every county in which such peddler may do business; and upon each traveling vender of patent churns and patent fences, and all patent rights thereof, the sum of twenty-five dollars in each county in which they offer such articles or patents for sale. On peddlers of stoves and patent articles.

Nineteenth—Upon all agents of packing-houses doing business in this State, one hundred dollars in each county where said business is carried on. On agents of packing houses.