

PRIVATE LAWS

OF THE

State of North Carolina

PASSED BY THE

GENERAL ASSEMBLY

AT ITS

SESSION OF 1899,

BEGUN AND HELD IN THE CITY OF RALEIGH

ON

Wednesday, the Fourth Day of January, A. D. 1899.

PUBLISHED BY AUTHORITY.

RALEIGH:

EDWARDS & BROUGHTON, AND E. M. UZZELL, STATE PRINTERS AND BINDERS.
1899.

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 one hundred dollars.

(7) On every hotel, restaurant or eating-house a privilege tax not exceeding fifty dollars. The board of aldermen shall have the power to classify into as many classes as to them from time to time shall seem just, such hotels, restaurants and eating-houses according to the character and amount of business done by them and the class to which each may belong and prescribe a different tax for every class, not to exceed in any case the sum of fifty dollars.

Hotels, restaurants, etc.

(8) On every circus, company of circus riders, performers or exhibitors or showmen, by whatever name called, who shall exhibit within said city or within one-half mile 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-five dollars for each performance or exhibition. If the tax herein levied is not paid before performance, it shall be double the amount levied for such license.

Circuses.

(9) On every person or company exhibiting within said city or one-half mile thereof, any stage or theatrical plays, sleight-of-hand performance, rope-walking, wire-walking, a license tax not exceeding twenty-five dollars for every twelve hours allowed for such exhibition. The tax, if not paid in advance, shall be double.

Theatrical or other performances.

(10) On every opera house a tax not exceeding one hundred dollars per annum: Provided, if a license is levied on opera houses, no license tax, as allowed in the preceding subsection nine, shall be required of the exhibitors therein.

Opera houses.

(11) On every flying jenny, merry-go-round or mechanical contrivance for amusement within said city or one-half mile thereof, run for profit, a tax of five dollars for each and every day it is run. If the tax is not paid in advance it shall be double.

Flying jennies.

(12) On every exhibition of artificial or natural curiosities for reward a tax not exceeding twenty-five dollars.

Exhibition of curiosities.

(13) On every show, exhibition or performance of any kind, not otherwise enumerated herein, and on every concert for reward, unless given by a religious, charitable or educational company, and on every strolling musician within said city, a license not exceeding ten dollars.

Shows, etc., not enumerated.

(14) The board of aldermen may also levy, at their discretion, an annual privilege tax as follows: On dentists, local or itinerant, not exceeding ten dollars; on photographers, not exceeding twenty-five dollars; on hucksters' stands, not exceeding twenty-five dollars; on itinerant dealers in lightning rods, not exceeding

Dentists.

Photographers.

Special taxes.

twenty-five dollars; on venders or agents of patent articles, not exceeding twenty-five dollars; on banks, banking business or bank agents, not exceeding one hundred dollars; on note-shavers, money-lenders, brokers and real estate agents, not exceeding twenty-five dollars, on retail dealers in fresh meats, not exceeding twenty-five dollars, on dealers in fish and oysters, not exceeding ten dollars; on boarding houses, not exceeding ten dollars; on ice cream saloons, a tax not exceeding ten dollars; on dealers in fertilizers, not exceeding twenty-five dollars; on skating-rinks, not exceeding ten dollars; on dogs, not exceeding five dollars; on dealers in carriages, buggies, wagons, sewing machines, tobacco, cigars, cigarettes, bicycles, cotton yarn not manufactured in Union county, not exceeding twenty-five dollars; on every person, company, firm or corporation selling pistols, bowie-knives, dirks, sling-shots, brass or metallic knuckles or other deadly weapons of like character, in addition to all other taxes, a license tax not exceeding one hundred dollars.

Special taxes. (15) On every itinerant physician, surgeon, dentist, chiropodist, optician, oculist, a tax not exceeding twenty-five dollars. ;

Special taxes. (16) 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, one thousand dollars, to be paid semi-annually in advance on the first days in January and July of each year, one-half at each payment. Every person desirous of engaging in such business in said city shall apply to said board of aldermen at its first meeting in June or December in any year for license to do so, and the said board of aldermen may in its discretion direct or decline to direct the tax collector to issue such license to any such applicant or for any place in said city where license is sought to be obtained for the conduct of said business. Upon the direction of the board of aldermen so to do, and the payment of the license tax therefor, it shall be the duty of the tax collector to issue to the person, company or firm named in said direction a license to conduct the business specified in said direction at the place therein named for the period of six months, to commence on the first day of January or July next after the date of such direction to the tax collector. Any license issued by the county commissioners of Union county for the sale of liquors in the city of Monroe, without a license first issued by the board of aldermen's direction to the tax collector, shall be void. Any person, company or firm having such license who shall within the period therein named at any time fail, neglect or refuse to comply with any rule or regulation theretofore or within such period prescribed by such board of aldermen for the conduct, control or regulation of such business, shall thereby forfeit such license, and upon such

Bar-rooms.

Persons desiring to sell liquor shall apply to aldermen for license.

County commissioners shall not issue license without permission of town commissioners.