



J. B. GODWIN, Editor. ELIZABETH CITY: TUESDAY MORNING, FEBRUARY 22, 1893.

THE TARIFF.

In a previous issue we expressed ourself pretty freely in regard to the scheme for constructing a government expense, a railroad to the Pacific, recommended by Mr. Buchanan, and advocated by several prominent democrats in Congress.

Of a like character is the proposition to amend the tariff, substituting specific for ad-valorem duties, and giving to it a protective tendency. Upon the subject of the tariff there has been neither faltering or equivocation with the Democracy, and it is now too late to retrograde.

The opposition of the Democracy to a protective tariff was founded upon principle, and principles are immutable, the issue to-day and forever. Men change, principles never. Such was the opinion of the Democratic party when it promulgated the policy which it proposed as the basis of the administration of the federal government.

THE REVENUE BILL. We insert to-day, in full, the Revenue bill passed at the recent session of the Legislature. An earlier report of it would have been given, but that we preferred to wait until the bill was perfected.

THE FARMERS' BANK. The bill to amend the charter of the Farmers' Bank, received the sanction of both branches of the Legislature. This removes the principal Bank to Greensboro' and gives to the Branch in its place.

THE ADDRESS TO-NIGHT. We must again call the attention of the public to the address to-night at Avon Hall, half past seven o'clock, in behalf of the Mount Vernon fund, by our esteemed townsman, W. F. Martin, Esq.

GODEY'S LADY'S BOOK for March is on hand, and a capital number it is. Just the thing desired by the ladies, to whose pleasure Godey has the art pre-eminence of catering. His 'Book' is as yet unrivalled.

CUBA. If the tone of the press is an index to public opinion, then there can be no doubt of the popular estimate of the proposition to appropriate \$30,000,000 towards the acquisition of Cuba.

The expediency of the matter is not more doubtful than the passage of the bill will be farcical, in view of the reception given to that part of the President's message by Spain, which proposes to negotiate for the purchase of Cuba.

FATHER AND DAUGHTER.—We have received from the publishers, Messrs. Peterson and Brother, a copy of Miss Bremer's new work, Father and Daughter, which has been printed from advanced sheets received by the last English steamer.

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REVENUE ACT.

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and grant to each party paying the tax a license to carry on his business until the first day of July next ensuing, except in cases where the tax is on non-resident traders in slaves, or horses or mule drovers, in which cases no license shall be required; every company of circus riders, or exhibitors of collections of animals, twenty-five dollars for each county in which they shall perform or exhibit for reward; every separate exhibition, commonly known as side shows, accompanying such performers or exhibitors, which cannot be seen without the payment of a separate charge, fifteen dollars for each county in which it is exhibited for reward; every company of stage or theatrical players, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, except amateur performers, twenty dollars for each county in which they exhibit for reward; every company of itinerant singers, or performers on musical instruments, or dancers, or itinerant companies, who otherwise exhibit for the public amusement, ten dollars for each county in which they exhibit for reward; every insurance company incorporated by this State, except companies for mutual assurance, who take no policy out of the State, one hundred dollars; every insurance company incorporated out of the State, one hundred dollars for each county in which an agency is established; every agency of a bank incorporated out of the State, five hundred dollars; every money or exchange bond or note broker, private banker or agent of a foreign broker or banker, three hundred dollars for each county in which he has an office or place of business; every express company, ten dollars for each county in which it proposes to deliver packages; every public billiard table, one hundred and twenty-five dollars; every private billiard table twenty-five dollars; every public bowling alley, whether called a nine-pin or ten-pin alley, or by any other name, fifty dollars; every private bowling alley, ten dollars; every lively stable, where horses and vehicles are kept for hire, twenty-five dollars; every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, thirty dollars; in addition to this, such retailer shall list the amount of liquors, wines and cordials as required above, and pay the tax there imposed; every itinerant surgeon-dentist, portrait or miniature painter, daguerrian artist, and other persons taking likenesses of the human face, ten dollars for each county in which he carries on his business; Provided, That such person as shall furnish satisfactory evidence to the sheriff of the county, in which he proposes to practice, that he is a resident of the State, and has listed the receipts in his profession for the previous year shall be exempt from the tax imposed in this paragraph; every non-resident of the State, who, in person or by agent, shall purchase any slave or slaves in this State, shall immediately after such purchase, become liable to pay a tax of one-half of one per cent. on the amount of his purchase, and upon his neglect or failure to pay such tax, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, one-half to his own use, and the other half to the use of the State; every non-resident of the State, who, either in person or by agent, brings a slave or slaves into the State, and sells, shall pay one-half of one per cent. on the amount of each sale effected. If he fails to pay this tax, the purchaser shall be liable for the same, and the sheriff of the county in which the sale was made, or in which the purchaser resides shall collect by distress or otherwise out of the seller, if to be found in his county, and if the seller is not to be found, out of the buyer; every person that sells playing cards, a sum equal to thirty-five cents per pack on all cards sold by him during the year; every person that, for himself, or as agent for another at the regular place of business, sells riding vehicles, manufactured out of this State, one per cent. on his sales; every auctioneer, on all goods, wares or merchandise placed in his hands by a merchant resident in the State, (whether owner or not) or by a commission merchant, one per cent. on the gross amount of sales, and if by itinerant traders, or such as are not residents of the State, five per cent. on gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of Revised Code, entitled, 'Auctions and Auctioneers'; every merchant, merchant tailor, jeweler, grocer, druggist, apothecary, produce dealer, commission merchant, factor, produce broker, and every other trader, who, as principal, or agent for another, carries on the business of buying or selling goods, wares or merchandise of whatsoever name or description, and who is not taxed on his purchases in some other paragraph of this schedule, one-half of one per cent. on the total amount of his purchases, whether made in or out of the State, for cash, or on credit. Provided, That articles the growth or manufacture of this State, if bought in the State, and also articles the growth or manufacture of adjoining States, if brought into this State for sale by the grower or manufacturer, shall not be required to be returned in the amount of purchases, but shall be exempt from taxation; every dealer in ready-made clothing (for males) one and one-half per cent. on total amount of purchases; every person who, for himself, or as agent for another, sells patent medicines or nostrums, ten per cent. on amount of his sales; every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident, one per cent. on the amount of each sale, due as soon as the sale is effected; and upon his neglect or failure to pay such tax in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff, by distress or otherwise, one-half to his own use, and one-half to the use of the State. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine, on oath, at any time, every horse or mule drover, or person who receives horses or mules to sell for another, as to whether he has made any sale or exchange or not, and as to whether he is a non-resident, or agent of a non-resident, and on his failure to answer, he shall be subject to the same penalty as for failure or neglect to pay such tax; every stud-horse or jackass let to mares for a price, belonging to a non-resident of the State, ten dollars, unless the highest price demanded for the season, for one mare, shall exceed that sum, in which case, the amount thus demanded shall be paid for the license. The payment to our sheriff, and the license under his hand, shall protect the subject in this paragraph taxed, in any county of this State. Every such stud-horse or jackass shall be considered as be-

longing to a non-resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of the State; every person that peddles goods, wares or merchandise either by land or water, not the growth or manufacture of this State, or any drugs, medicines or nostrums, whether such person travel on foot, with a conveyance, or otherwise, shall first have proved to the county court, that he is a citizen of the United States, and is of good moral character, and shall have obtained from the court, (who may in its discretion, make or refuse) an order to the sheriff to grant him peddler's license, to expire on the 1st of July next ensuing. And the sheriff on production of a copy of such order, certified by the clerk of said court, shall grant such license for his county, on receipt of forty dollars tax: Provided, That not more than one person shall peddle under one license. (2) That any person who temporarily carries on a business as merchant in any public place, and then removes his goods, shall be deemed a peddler. (3) That nothing in this act contained, shall prevent any person from freely selling live stock, vegetables, fruits, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture. (4) That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who deal in the same species of merchandise, which tax shall be collected or secured in the same manner as in case of other merchants or traders; every itinerant who deals in or puts up lightning rods, or who sells spirituous liquors, wines or cordials, in quantities from one quart to one barrel, shall be under the same rules and restrictions, and be liable to the same tax as peddlers, except that no order from court shall be required to entitle him to a license; every company of gypsies, or any traveling company of persons who make a support by telling fortunes, pretending to tell fortunes; horse-trading, huckering or begging, one hundred dollars in each county in which the offer to practice any of their crafts, recoverable out of any property belonging to any one of the company; every corporation that might become incorporated by letters patent, under the provisions of chapter 26, Revised Code, entitled, 'corporations', shall fail to do so and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it had been secured by letters patent under said law or by a special act, twenty-five dollars, for each act to incorporate or to amend, which tax shall be paid to the treasurer of the State; every non-resident broker shall pay one-fourth of one per cent. on all the exchange or specie drawn from the banks of this State—this amount to be retained and paid over by the Cashier; the president and cashier of each of the banks in this State, on or before the first day of October, in each year, shall pay into the public treasury the following tax, to wit: If the profits divided among the stockholders of the banks under their charge, during the year, amounted to not less than six, and not more than seven per cent., one-half of one per cent. on the stock owned by individuals or corporations; if over seven and not more than eight per cent., three-fourths of one per cent. on the stock thus owned; if more than eight per cent. one per cent. on the stock thus owned; every license to an attorney to practice law in the county or superior courts, fifteen dollars to be paid at the time of obtaining the same, to the clerk of the supreme court, who shall, before the first day of October in each year, render to the treasurer of the State a list, setting forth the names of the persons, from whom received, and the amounts received; and pay into the public treasury the total amount, less five per cent. commission, for receiving and accounting for the same; every mortgage deed, marriage contract and deed in trust, made to secure debts or liabilities, one dollar, and every other deed conveying title to real estate where the consideration is three hundred dollars or upwards, fifteen cents, payable to the clerk of the county court.—All other acts coming in conflict with this is repealed, and this act to be in force from and after its ratification. We have not attempted to give the machinery or details of the act, but only those portions of it which relate to the mode and subjects of taxation.]

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THE DEMOCRATIC PARTY. We are informed that the Democratic representatives held last evening in the House of Representatives, a meeting, attended, upwards of seventy persons, being present. Mr. George W. Jones of Ohio was chosen Chairman, and Messrs. Jones, Thompson of Ohio and Jenkins of Virginia, Secretaries. Mr. Phelps of Missouri, offered the following resolutions: Resolved, 1st, That the Treasury law ought to be extended; 2d, That the prohibition bills; and 3rd, That the Government ought to be reformed as much as possible, consistently with the best interests of the public service. Mr. Crawford, of Georgia, offered the following resolutions: Resolved, 1st, That it is inexpedient to alter the Tariff law of 1857; 2d, That the Treasury-note law be extended; 3d, That the President call his Cabinet, and ascertain how the expenses are reduced. Mr. Dowart, of Pennsylvania, offered the following resolutions: Resolved, 1st, That the Tariff law of 1857 be extended; 2d, That the Government ought to be reformed as much as possible, consistently with the best interests of the public service. Mr. Stephens, of Georgia, offered the following resolutions: Resolved, 1st, That it is inexpedient to alter the Tariff law of 1857; 2d, That the Treasury-note law be extended; 3d, That the President call his Cabinet, and ascertain how the expenses are reduced. Mr. Dowart, of Pennsylvania, offered the following resolutions: Resolved, 1st, That the Tariff law of 1857 be extended; 2d, That the Government ought to be reformed as much as possible, consistently with the best interests of the public service. Mr. Stephens, of Georgia, offered the following resolutions: Resolved, 1st, That it is inexpedient to alter the Tariff law of 1857; 2d, That the Treasury-note law be extended; 3d, That the President call his Cabinet, and ascertain how the expenses are reduced.

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