

AN ACT.

To provide for the increase of the Public Revenue and for other purposes.

I. Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That hereafter there shall be levied annually the sum of three cents upon every dollar of interest secured or actually owing from or by any solvent debtor or debtors, whether from individuals, companies, corporations, or in any other way; upon all sums of money at interest, whether in this State or out of it, at any time during the year next preceding the time when the owner or owners thereof shall give in his, her or their tax list: Provided, that guardians shall give in the mortgage of each of their wards as a distinct and separate fund, and not as a fund held in common.

II. Be it further enacted, That hereafter there shall be levied annually the sum of twenty cents upon every hundred dollars employed in buying and selling slaves, and that there shall be levied annually the sum of ten cents upon every hundred dollars vested in every other species of trade; and the sum of three cents upon every dollar of money or profit actually due or received upon sums of money vested in steam vessels (excepting the profits of such vessels as are under the burden of twenty tons), or vested in stocks of any kind, or in shares of any incorporated trading company, whether in this State or out of it, at any time during the year immediately preceding the time when the owner or owners thereof shall give in his, her or their tax list: Provided, That this act shall only authorize the taxing of such profits as the Banks of this State shall make from trading in stocks and bonds as distinguished from "bills receivable," and provided further, that every person shall have thirty dollars of interest, dividend or profit, and an amount equal to the sum of interest, which he, she or they owe or pay or secure to be paid on his, her or their own debt or debts, which shall not be subject to the tax imposed by this act, and provided further, that this act shall not extend to the interest or dividends accruing to any literary institution, or to funds appropriated for public or private charities, devoted to the purposes of education, or to the maintenance of the poor or afflicted.

III. Be it further enacted, That such of the capital stock in trade of any merchant or jeweler, wholesale or commission merchant, as is now taxed by the 14th section 4 of the 10th chapter of the Revised Statutes, shall be exempt from the provisions of this act, Provided, That the interest on all bonds, or notes which any such merchant, jeweler, wholesale or commission merchant may own over and above the amount of the interest upon his own indebtedness and thirty dollars, shall not be considered as a part of his capital stock in trade, but shall be subject to the tax imposed by the first section of this act.

IV. Be it further enacted, That hereafter, there shall be imposed and levied annually the following taxes, to wit: On all Surgeon Dentists, all practicing Physicians, all practicing Lawyers, and on all other persons, (except 5 Ministers of the Gospel of every denomination, Governor of the State and Judges of the Supreme and Superior Courts) whose practice, salaries or fees, or all together, shall yield an annual income of five hundred dollars, a sum of three dollars for the first five hundred, and two dollars for every additional five hundred dollars.

V. Be it further enacted, That there shall be imposed and levied annually an ad valorem tax of one per centum on all gold and silver plate, and ornamental jewelry, in use by the owner or owners thereof, of the value of fifty dollars or upwards; on all silks, gigs, buggies, houches, carriages, and all other pleasure vehicles whatsoever, in use by the owner or owners thereof, of the value of seventy-five dollars and under one hundred dollars, fifty cents; on all of the value of one hundred dollars and under two hundred dollars, one dollar; on all of the value of two hundred dollars and under three hundred dollars, two dollars; on all of the value of three hundred dollars and under four hundred dollars, three dollars; and on all of the value of four hundred dollars and upwards, four dollars; on all gold watches, one dollar, and on all silver watches twenty-five cents, in use, (except such of each as are kept in shops and stores for sale); on all harps in use by the owner or owners thereof, one dollar; on all piano fortes in use by the owner or owners thereof, one dollar; on all pistols (except such as shall be used exclusively for mustering, and also those kept in shops and stores for sale,) one dollar each; on all bowie knives, one dollar each; and dirks and sword-cases, fifty cents each; (except such as shall be kept in shops and stores for sale;) Provided however, that only used, worn, or carried about the person of the owner, shall be subject to the above named taxes; on all retailers of wine, cordials, or spirituous liquors, ten dollars; on all Billiard Tables, one hundred dollars; and on all Bowling Alley, whether called "Nine Pin," or "Ten Pin" Allies, 32 or by any other name, twenty-five dollars; on every pack of playing cards, twenty-five cents; and every merchant, shop keeper and public dealer, in goods, wares, merchandise, or other thing, shall be liable for the same, and shall 35 state on oath, how many packs, he or she has sold within the year, preceding the time, he or she shall give in his 38 or her tax list; on all mortgages and deeds of trust, 39 shall be registered, the sum of one dollar; and the 40 Register in each and every county shall be liable for the 41 same, and he is hereby required to give in to the 42 Justice taking the list of taxable property, the number of 43 mortgages and deeds of trust by him registered in the 44 preceding year, under a penalty of one hundred dollars, to be 45 collected by the Sheriff, and to pay the amount of taxes 46 thereon, after deducting six per centum for his commissions, 47 and the said Register shall not be required to reg- 48 ister any mortgage or deed of trust, until the person or 49 persons presenting the same, shall have paid the tax 50 hereby imposed, in addition to the fees now by law estab- 51 lished.

VI. Be it further enacted, That the owner or owners of every toll-bridge or ferry in this State, shall hereafter pay annually a tax equal to five times the sum of the largest toll by him or them demanded and received.

VII. Be it further enacted, That the agent or agents of all insurance companies, not incorporated in this State, shall hereafter pay an annual tax of fifty dollars, in every county where such agency shall be established, to be collected and accounted for by the sheriff of the sev-

eral counties as other taxes; and in case the said agent or agents shall fail to pay the tax hereby imposed, he or she shall be individually liable for a tax of one hundred dollars, to be collected by the Sheriff of the county where such failure takes place, by distress and sale of the property of the said agent or agents, to be applied three-fourths to the use of the State, and one-fourth to the use of the Sheriff collecting the same.

VIII. Each and every company of circus riders or equestrian performers, and each and every person or company who shall exhibit any collection of animals, commonly known as a menagerie, for reward, shall previously to exhibiting or performing in any county in this State, pay to the sheriff thereof fifty dollars, and all Ethiopian serenaders, comic singers, and performers on musical instruments, who exhibit or perform for reward, five dollars, as a tax to the State, to be accounted for by the Sheriff as other State taxes; and on paying such tax, the Sheriff who receives the same shall give, a license to exhibit or perform in his county, which license shall contain a list of such animals, or personal performances, or other articles to be exhibited, and in that case, such company or person shall be authorized and permitted to perform and exhibit, as aforesaid, in such county, and to other, for the space of one year thereafter, and each and every company of circus riders or equestrian performers, 19 or Ethiopian serenaders, comic singers and performers, on musical instruments, or exhibitor of any collection of 20 animals, commonly known as a menagerie, who shall perform or exhibit in any county in this State, without previously having paid the tax herein directed, shall be liable to a forfeiture of one hundred dollars, to be collected by the Sheriff, by distress and sale of the property of such delinquent, and to be applied one-half to the use of the State and the other half to the use of the Sheriff.

IX. Be it further enacted, That the taxes, by this act imposed, shall be returned on oath to the Justices of the several counties in this State, appointed to take the list of taxables and taxable property; and shall be collected by the Sheriffs of the several counties at the same time, and in the same manner in which they now collect other State taxes, and shall by them be paid into the Treasury of the State, at the same time and under the same penalties which are now prescribed by law, for the collection and payment of other State taxes.

X. Each and every person shall annually render to the Justice of the Peace appointed to take the list of taxables and taxable property, the amount of tax which he, either in his own right, or in the right of any other person or persons whomsoever, either as guardian, attorney, agent or trustee, or in any other manner whatsoever, is liable for under the Revenue laws of this State, and it shall be the duty of the said Justice to administer the following oath to each and every person giving a list of taxables and taxable property: You, A. B., do solemnly swear, (or affirm, as the case may be,) that you, either in your own right or the right of any other person or persons whomsoever, either as guardian, attorney, agent or trustee, or in any other manner whatsoever, are not liable for more taxes under the laws of this State, than the amount which you have now listed, and that in all other respects, the list by you now delivered, contains a just and true account of all the property which by law you are bound to list for taxation, to the best of your knowledge and belief: so help you God.

XI. It shall be the duty of every Justice of the Peace who shall take a list of taxable property, before administering the oath aforesaid, to call over to each person giving in his taxables, all the articles and subjects of taxation which he may be bound to list.

XII. Each and every person liable to pay taxes by and under the provisions of this act, who shall fail to list their taxable property, or any part thereof, or refuse to take the oath herein prescribed, shall, in addition to the payment of a double tax, forfeit and pay into the Public Treasury the sum of one hundred dollars for each year's failure or refusal; and it shall be the duty of the several Sheriffs aforesaid, to levy, collect and account for the same, as in case of double tax, unless the County Court shall, within nine months thereafter, on satisfactory cause shown by such delinquent, order said forfeiture to be released and remitted.

XIII. It shall be the duty of the several Sheriffs to furnish the Attorney General and the Solicitors of their respective circuits, at the first Superior Court which shall happen after the tax lists are placed in their hands for collection, with a list of all the persons liable for taxes under this act, and who have failed to give in their tax-able property or any part thereof; and upon such information, or any other information, or upon good reason to believe that any person has failed to list his taxable property, the Attorney General and Solicitors of the several circuits, shall have power and authority to file bills in the several Courts of Equity in this State, against each and every person failing to render a list of taxables and taxable property as by this act required, and compel a discovery upon oath, which discovery shall not be held and deemed evidence to convict such person for any penalty by this act annexed to such failure.

XIV. It shall be the duty of the Public Treasurer to have prepared and printed, on suitable paper, forms of tax lists, with all the articles subject to taxation and to be listed under this act, and all other laws now in force, mentioned *seriatim* over the heads of parallel columns, in which the amount or quantity of each article to be listed is to be set down; and shall furnish to each County Court Clerk in this State two copies of the same for each tax collection district in said county; and the cost of preparing and printing the same, shall be paid out of the Public Treasury.

XV. It shall be the duty of the Justice appointed to take the list of taxable property, to list the articles 3 herein required to be listed, in separate columns. And the Clerks of the several County Courts shall record, 4 advertise and return the same to the Comptroller's Office, in the same manner, and in case of failure, 5 under the same penalties, forfeitures and liabilities as are now prescribed by law in relation to other taxes.

XVI. It shall be the duty of the Register in each and every county, on or before the first day of September, in each and every year, to furnish the Comptroller with a certificate of the name of the clerk of the County Court, and the sureties to his bond for the faithful discharge of his duties in office; which certificate, when certified by the Comptroller, shall, on motion of the Treasurer for judgment against any such Clerk, and his sureties, be deemed equally valid in law, with the bond of such Clerk, and the Court shall give judgment and award execution thereon accordingly.

XVII. If any Register shall fail to furnish the Comptroller with such certificates, as directed in the last section, he shall forfeit and pay the sum of one thousand dollars, in each case, to be recovered by the Treasurer for the use of the State.

XVIII. Be it further enacted, That all the persons and property, herein taxed, shall not be liable to be taxed by the several County Courts.

Legislature of North Carolina.

SENATE.

Friday, Jan. 24.

Mr. Clark reported a bill to repeal the act of 1855 exempting persons over the age of 35 from militia duty; which passed first reading.

Mr. Bunting introduced a resolution providing for the printing a catalogue of books in the Library, and for procuring and preserving in the Library two of the principal newspapers of the State, which passed first reading.

The resolution to return the resolutions from Vermont to the Governor of that State, passed their second and third reading, and were ordered to be engrossed.

Mr. Haughton from the Joint Select Committee raised to inquire into the pecuniary affairs of the institution for the Deaf and Dumb, submitted a report on the subject, which was ordered to be printed.

The Senate now proceeded to the consideration of the bill to incorporate the Raleigh and Gaston Railroad Company; the question pending being on agreeing to the amendment proposed by the House of Commons. The Senate refused to agree to the same, by a vote of 28 to 17; and, on motion of Mr. Shepard, a message was sent to the Commons, asking a committee of conference on the disagreeing votes of the two Houses.

The Senate then took a recess.

The bill to establish the county of Polk, passed its third reading, and was ordered to be engrossed, 23 to 20.

Mr. Cameron introduced a resolution, authorizing the sale of the Raleigh and Gaston Railroad. Laid on the table.

The bill for electing Judges of the county courts by the people, passed its third reading and was ordered to be engrossed.

Mr. Haughton reported a resolution proposing to the other House to rescind the former order and adjourn on the 29th. Agreed to 27 to 20.

The resolution in favor of A. Renner and Charles Manly, was rejected 29 to 16.

The bill supplemental to a bill to establish a new county out of that portion of Surry lying on the south side of the river, to be called Yadkin, passed second and third reading, and was ordered to be engrossed.

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The bill as amended passed its 3rd reading—Ayes 48, Noes 46. The House then took a recess.

Several engrossed bills from the Senate, were read first time and passed, amongst others, the bill to lay off and establish a new county by the name of Madison, was read first, second and third times and passed.

On motion of Mr. Rayner, the bill to provide for the more thorough and efficient administration of the laws in relation to Common Schools, was taken up. After discussion and amendment, the bill passed its second reading.—Ayes 45, Noes 38.

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A large number of bills were read the 3rd time and passed, of which the following are the principal: a bill to repeal an act entitled an act to open and improve a public road from Stone's old place in Forsyth county, to the Virginia line, as specified in the act; a bill to incorporate the Charlotte and Salisbury Plank Road Company; a bill to authorize the building of a rail bridge over Dan River in Caswell county and to incorporate a company for that purpose; resolutions to appoint commissioners to make an estimate of the cost of printing a bill to vest in the President and Directors of the Attorney Vandal office; a bill to incorporate the Small Insurances Company; a bill to incorporate the Bank of Wakeboro; a bill to incorporate the Wilmington Gas Light Company; a resolution authorizing a grant of land for building a Baptist Church in Cherokee County; a bill concerning orders of public printing; a bill to vest in the President and Directors of the Attorney Vandal office; a bill to encourage the raising of sheep in the Counties of Watauga and Ashe; a bill for the better regulation of the village of Chapel Hill.

At a late hour the House adjourned.

SENATE. Monday, Jan. 27.

Mr. Bower moved to dispense with the reading of the journal, which was agreed to.

Mr. Bond asked leave to present a bill, which would not occupy more than fifteen minutes of the time of the Senate.

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