

Laws of South Carolina.

Tax Bill.

The following is a corrected copy of the Bill: AN ACT TO RAISE SUPPLIES FOR THE YEAR COMMENCING OCTOBER, ONE THOUSAND EIGHT HUNDRED AND SIXTY.

Be it enacted by the Senate and House of Representatives, now met and sitting in General Assembly, that a tax for the sums, and in the manner, hereinafter mentioned, shall be levied and paid into the Treasury of this State, for the use and service thereof, that to-wit: one dollar and thirty cents out of every hundred dollars of the value of all lands granted in this State, according to the existing classification as heretofore established; one hundred and twenty-three cents per head on all slaves; three dollars on each free negro, mulatto, or quadroon, except such as shall clearly be proved to the satisfaction of the Collector, to be incapable from mania or otherwise of procuring a livelihood; twenty-two cents, ad valorem, on every hundred dollars of the value of all lots, lands, and buildings within any city, town, borough, or village, in this State; one hundred cents per hundred dollars on factories, employments, faculties and professions, including the profession of dentistry, and including herein Clerks of Courts of Common Pleas and General Sessions, Sheriffs, Masters and Commissioners in Equity, Registers in Equity, Registers in Mesne Conveyance, Ordinaries and Coroners, whether at the profession of Law or Equity, the profits be derived from the cost of suits, fees, or other sources of professional income, excepting clergymen, school masters, school mistresses and mechanics; one hundred cents on every one hundred dollars on the amount of commissions received by vendue masters and commission merchants; forty cents on the capital stock paid in on the first of October, one thousand eight hundred and sixty, on all banks which, for their present charters, have not paid a bonus to the State; eighty cents per hundred dollars on the capital stock of all incorporated gas-light companies; one and a half per centum on all premiums taken in this State by incorporated insurance companies, and by the agencies of insurance companies, and by underwriters without the limits of this State; twenty-two cents on every hundred dollars of the amount of sales of goods, wares, and merchandise, embracing all articles of trade for sale, barter or exchange (the products of this State, and the unmanufactured products of any of the slaveholding States of the late United States excepted) which any person shall have made from the first of January, one thousand eight hundred and sixty, either on his, her, or their capital, or borrowed capital, or on account of any person or persons as agent, attorney, or consignee; ninety cents on every hundred dollars of the amount of sales, goods, wares, and merchandise whatever, which any transient person not resident in this State shall make in any house, stall or put in place, whether the said sale be made by sample or otherwise; twenty dollars per day on all circus exhibitions; five dollars per day for representing publicly, for gain and reward, any play, comedy, tragedy, interlude of farce, or other employment of the stage, or any part therein, or for exhibiting wax figures, or any shows of any kind whatsoever, to be paid into the hands of the Clerks of the Courts respectively, who shall be bound to pay the same into the Treasurers of the State of South Carolina, except in cases where the same is now required by law to be paid to corporations or otherwise invested in the stocks or bonds of other States, other than the stocks of this State, and railroad companies of this State; one dollar and fifty cents on every one hundred dollars of gross receipts of all commercial agencies within the limits of this State; thirteen cents on every pack of playing cards sold in the State; one hundred cents on the hundred dollars of all the salaries, including public offices, (except offices of the Army and Navy, and wages over and above five hundred dollars), from whatever source derived or paid in this State.

Sec. 2. That all taxes levied on property, as prescribed in the first section of this Act, shall be paid to the Tax Collector for the tax district in which said property is located.

Sec. 3. The Tax Collectors in the several districts and parishes in this State, in their returns hereafter to be made, are hereby required and enjoined, to state the precise amount of taxes collected by them for supporting the police of the said several districts and parishes aforesaid, stating the rate per centum on the amounts of the State tax collected for said district and parish police purposes, and the Comptroller-General shall return the same in his report.

Sec. 4. Free negroes, mulattos and mestizos are hereby required to make their returns, and pay their taxes during the month of March, and the Tax Collector of St. Philip's and St. Michael's is allowed until the month of May to receive the taxes of white persons.

Sec. 5. The lots and houses on Sullivan's Island shall be returned to the Tax Collector of the tax district in which they are situated, in the same manner as other town lots and houses, and shall be liable to the same rates of taxation.

Sec. 6. That within thirty days after the ratification of this Act the various Tax Collectors throughout the State shall file in the office of the Treasurer of their respective divisions their respective bonds, approved by Commissioners to approve securities to bonds of public officers of their respective districts, in the penalty of twice the amount severally collected by the said Tax Collectors during the fiscal year commencing in October, one thousand eight hundred and fifty-nine; Provided, that nothing herein contained shall require new bonds to be given by each Tax Collector as have been elected and given bonds since the first day of December, one thousand eight hundred and fifty-nine. That the commissions to be received by the various Tax Collectors of this State, for the year commencing on the first day of October, one thousand eight hundred and sixty, shall be at the rate of eight per cent. of the commissions now allowed them by law.

Sec. 7. That the fifth section of an Act, entitled, 'An Act to authorize the issue of certificates or stock to provide for the MIL-

itary defence of the State,' ratified on the twenty-second day of December, one thousand eight hundred and sixty, be amended, so as to read as follows, to-wit: That all monies arising from the sale of said certificates shall be placed in the Treasury at Charleston, and that the sum of one hundred and fifty thousand dollars thereof shall be subject to the draft of the Ordnance Officer, countersigned by his Excellency the Governor, and the remaining sum of two hundred and fifty thousand dollars shall be applied to the fund appropriated to the Military defence of the State, and shall be subject to the draft of his Excellency the Governor, countersigned by the Member of the Executive Council charged with the Treasury Department.

Sec. 8. That the President of the Bank of the State of South Carolina be, and he is hereby authorized and required to issue, in the name of the State of South Carolina, four thousand five hundred certificates or bonds, of the value of fifty dollars each, two thousand five hundred certificates or bonds, of the value of one hundred dollars each, and four hundred certificates or bonds, of the value of five hundred dollars each, to be signed by the said President and countersigned by the Cashier of the said Bank, bearing interest at the rate of seven per cent. per annum, payable on the first day of July of each and every year, at the Treasury, and redeemable thereat, that is to say, the four thousand and five hundred certificates or bonds of fifty dollars each to be redeemable on the first day of July, which will be in the year of our Lord one thousand eight hundred and sixty-three; the two thousand five hundred certificates or bonds of one hundred dollars each, to be redeemable on the first day of July, which will be in the year of our Lord one thousand eight hundred and seventy; and the four hundred certificates or bonds of five hundred dollars each to be redeemable on the first day of July, which will be in the year of our Lord one thousand eight hundred and seventy-two, and which said certificates or bonds shall have suitable coupons, to be signed by an officer appointed by the President of the said Bank, attached thereto.

Sec. 9. That the said certificates or bonds, and the respective coupons thereto, shall be received at the Treasury of the said State, as the same shall respectively be come payable, in payment of taxes and other debts due to the State of South Carolina.

Sec. 10. That the faith of the State is hereby pledged for the punctual payment of the interest on the said certificates or bonds, and for the redemption of the same, when it shall become due.

Sec. 11. That all monies arising from the sale of the said certificates or bonds shall be placed in the Treasury at Charleston, and subject to the draft of his Excellency the Governor, countersigned by the Member of the Executive Council charged with the Treasury Department. That the Bank of the State of South Carolina is hereby appointed the agent for the sale of the said certificates or bonds, and is authorized to sell the same at the market value, with power and authority to appoint sub-agents under it for the sale thereof.

Sec. 12. That all officers created by the provisions of this Act, shall hold their commissions during good behavior, and pleasure of the Governor of South Carolina for the time being, and all non-commissioned officers and privates shall be enlisted to serve for a period of three years, unless sooner discharged; Provided, that nothing in this Act shall be construed as making provision for the maintenance of a military force of any kind commissioned, or non-commissioned, for a longer period, than shall be provided for by the Legislature, in its annual appropriations.

Sec. 13. That the increase of strength from the minimum to the maximum, as provided for companies and corps shall be made by the discretion of the Governor, according to the exigencies of the service.

Sec. 14. That all officers created by the provisions of this Act, shall be charged with the discharge of their duty in sums as prescribed by the laws and regulations for the army of the late United States, according to their respective ranks and positions, and such modifications as may be ordered by the Commander-in-Chief to adapt them to the service of the State of South Carolina.

Sec. 15. That the officers and soldiers which have been appointed and enlisted under the provisions of resolutions and Acts already in force, shall be considered as part of the force, authorized and organized by this Act, the provision of their enlistment for the term one year only being void in such cases, notwithstanding the provisions hereinbefore expressed.

Sec. 16. That the rules and articles by which the army of the United States is now governed, and the regulation of the said army now in force, shall be the rules and articles and regulations for the army of the State of South Carolina, with such modifications as may be necessary to adapt the same to the service of this State.

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STATE OF SOUTH CAROLINA. In the Court of Common Pleas. D. I. & L. TWITTY, vs. E. M. LANE. Attachment.

STATE OF SOUTH CAROLINA. In the Court of Common Pleas. D. I. & L. TWITTY, vs. H. E. VERNON. Attachment.

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WILLIAM F. JONES, Attorney at Law. Office in the Public Square, adjoining the City Hall.

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THE STATE OF SOUTH CAROLINA. SPARTANBURG DISTRICT. IN THE COURT OF ORDINARY. Petition for sale of Real Estate of Nancy Moore Cook, Applicant, vs. Robert West, and Maria West, and others, Defendants.

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