

## CHAPTER III.

*An Act to Provide for the Assessment and Collection of a Poll Tax for State purposes.*

- SECTION 1.** Who shall be liable to a poll tax—who to be exempt.  
 2. Duty of Town or City Clerks.  
 3. Duty of Town or City Treasurer—power of Treasurer.  
 4. Refusing to pay tax, how collected.  
 5. Town Treasurer to exhibit certified list of persons liable to a poll tax to County Treasurer—fees for collection—failure to make return, to be deemed a misdemeanor.  
 6. When Treasurer to file oath for faithful performance of duty.  
 7. Duty of State Auditor—penalty for non-performance of duty, of any officer.  
 8. When act to take effect.

*Be it enacted by the Legislature of the State of Minnesota :*

**SECTION 1.** That every white male inhabitant or legal voter of the State of Minnesota, above the age of twenty-one years, except soldiers in the United States service, shall be liable to a poll tax of one dollar, to be assessed and collected in a manner hereinafter provided, and to be applied to State purposes by special appropriation.

Who shall be liable to a poll tax—who to be exempt

**SEC. 2.** It shall be the duty of the several town or city clerks throughout this State, within eighteen days after the annual town meetings, on the first Tuesday in April, in the year 1863, and on the first day of January in each succeeding year, to make out an alphabetical list of all persons living in said town or city subject to poll tax, as provided for in section one of this act, and shall file the same in the town clerk's office, and shall immediately deliver a certified copy thereof to the town or city treasurer.

Duty of Town or City Clerks

**SEC. 3.** The town or city treasurer having been qualified under the provisions of law to act as town or city treasurer, shall immediately proceed to collect the sum of one dollar, as provided for in section one of this act, from every person on his list liable to pay a poll tax, and upon the payment of the same in current funds, or in State Warrants, shall give a receipt therefor, and shall mark the word "paid" opposite each name, and the said treasurer is hereby empowered to place upon his

Duty of Town or City Treasurer—power of Treasurer

list from time to time, the name of any person not found in said list subject to a poll tax : *Provided*, That no person shall be liable to pay a poll tax in more than one town in this State in any one year, under the provisions of this act : *Provided, also*, That no person who shall remove into this State after the first day of June in any year, shall be liable to pay a poll tax under the provisions of this act for that year.

Refusing to pay  
tax how collected

SEC. 4. The town or city Treasurers are hereby empowered to collect the poll tax due from any person liable to pay the same, by distress and sale of any of the personal property belonging to said person, or so much thereof as may be necessary to pay said tax, with costs ; and for the purposes herein named, the town or city treasurer shall have the same power and be governed by the same law as is or may be applicable to the collection of taxes upon personal property.

When Town  
Treasurer to exhibit list to County Treasurer—  
fees for collection—  
—failure to make return, a misdemeanor

SEC. 5. It shall be the duty of the town or city treasurer, upon the 20th day of June, in the year 1863, and the third Monday of February in each year thereafter, to exhibit to the county treasurer the certified list as furnished him, of persons liable to a poll tax, together with such names as may have been added thereto, and shall at such time pay over to the county treasurer in current funds or in State Warrants, a sum equal to the amount of tax collected as appearing upon said list, less ten per cent. upon the same, when the amount collected does not exceed two hundred dollars, and five per cent. upon all over two hundred dollars, which may be retained by the town or city treasurer as fees for such collection ; whereupon the county treasurer shall give the town or city treasurer a receipt for the amount paid him, together with the amount allowed him as per centage for collection ; such receipt shall be countersigned by the county auditor, who shall file an exact copy of the same, and shall charge the amount to the county treasurer : *Provided*, That in case the said town or city treasurer shall fail to make his return as herein provided, on or before the time herein specified for such return, then the town or city treasurer shall forfeit one per cent. of his fees for collection, for every day he shall so neglect to make his return, and shall also be liable to a suit for misdemeanor.

SEC. 6. The town or city treasurer shall at the time of his payment to the county treasurer, make and subscribe an oath that he has used every means in his power

to collect the said poll tax, and that after diligent search he has been unable to find any personal property upon which to distrain for any poll tax remaining unpaid upon his list. The said list shall then be filed in the county auditor's office, who shall inform the State Auditor the number of polls assessed in his county, the number paid, the number remaining unpaid, and the amount allowed as fees for collection.

When and for  
what Treasurer  
to file oath

SEC. 7. The State Auditor shall charge each county with the amount of polls assessed, and credit the amount paid him, the amount of fees, and the amount uncollected. Any officer failing to perform his duties as provided in this act, shall be guilty of misdemeanor, and liable to a fine of fifty dollars.

Duty of State  
Auditor—penalty  
for non-perform-  
ance of duty

SEC. 8. This act shall take effect from and after its passage.

Approved March 3, 1863.

## CHAPTER IV.

### *An Act to Provide for the Assessment and Collection of a Tax for State Purposes.*

- SECTION 1. Tax for the purpose of meeting the interest on State loan, under the act of March 13th, 1858; also on the war loan under act of Sept. 27th, 1862.
2. Duty of the proper officers in the several counties of the State.
3. When act to take effect,

*Be it enacted by the Legislature of the State of Minnesota:*

SECTION 1. There shall be levied on all the taxable property in the State of Minnesota, for the year one thousand eight hundred and sixty-three, a tax of four and a half mills upon the dollar, for the use of the State, including the sum to be used as a sinking fund and for the interest on the State debt, under the provisions of an act entitled "an act to authorize a loan of two hundred

Tax for meeting  
interest on State  
loan; also on  
the war loan