



STATE OF ARKANSAS  
BUREAU OF  
LEGISLATIVE RESEARCH

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## Memorandum

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**TO:** David Ferguson, Director  
**FROM:** Mary Cameron and Laura Gilson, Staff Attorneys  
**DATE:** September 14, 2009  
**SUBJECT:** Taxes in existence in 1934

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The purpose of this memo and the accompanying research is to identify the taxes that were in existence as of November 6, 1934.

Amendment 19 to the Arkansas Constitution, which amended Article 5, Section 38, requires that any rate increase on property, excise, privilege, or personal taxes be approved:

- 1) By a vote of the people; or
- 2) In the case of an emergency,<sup>1</sup> by a three-fourths vote of the General Assembly.

The Arkansas Supreme Court has interpreted Amendment 19 to apply only to taxes that were in existence on the date of its adoption.<sup>2</sup> Amendment 19 was adopted on November 6, 1934.

There exists no known compilation of the acts of Arkansas from 1933. The Acts of Arkansas for the First, Second, and Third Extraordinary Sessions of 1934 were reviewed, as well as the acts from the 1935 session. Legal libraries at the Arkansas Supreme Court, the University of Arkansas School of Law, the Arkansas State Library, and the Arkansas Bureau of Legislative Research's Statutory Review section were searched for any book that could have a record of acts in effect as of November 6, 1934.

The closest volumes of information regarding Arkansas laws in effect as of November 6, 1934 are compiled in Pope's Digest of the Statutes of Arkansas, 1937. These two volumes contain histories of enacted laws, which allow a search into whether a particular tax law in existence in 1937 was amending an act that existed as of the date or prior to Amendment 19. In all, four volumes of laws were searched for taxes and fees in existence in 1934.

Each reference in the digest to the words "tax", "taxes", "fee", or "fees" was independently researched, and a determination made whether it was a tax, and if so, whether its date of enactment was prior to or

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<sup>1</sup> The amendment neglects to state what situation qualifies as an emergency, or who may make the determination as to what situation qualifies as a case of emergency.

<sup>2</sup> See Miller v. Leathers, 311 Ark. 372, 843 S.W.2d 850 (1992), Caldarera v. McCarroll, 198 Ark. 584, 129 S.W.2d 615 (1939), and ACW, Inc. v. Weiss, 329 Ark. 302, 947 S.W.2d 770 (1997).

on November 6, 1934.<sup>3</sup> Several thousand references to those terms were researched. Ultimately, only those references that clearly levied a tax by its purpose or levied a fee that was deposited into the general revenue made the list.<sup>4</sup>

The attached comprehensive list details the taxes by date of enactment showing only those taxes that were in existence on November 6, 1934. They are grouped into the broad categories listed in Amendment 19, and some of the taxes may be listed in more than one category.

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<sup>3</sup> The amendment does not specifically define any of the broad categories of taxes listed, so the analysis of the type of tax in effect on the date of Amendment 19, or the analysis of whether a fee is really a tax and vice-versa is based upon more recent Arkansas Supreme Court decisions and an Attorney General opinion. See generally, *Rose v. Arkansas State Plant Board*, 633 Arkansas 281 (2005); *Barnhart v. City of Fayetteville*, 321 Ark. 197 (1995); *City of Little Rock v. AT&T Comm. S.W.* 318 Ark 616 (1994) *AT&T Communications v. City of Little Rock*, 44 Ark App. 30 (1993); *Harris v. City of Little Rock*, 344 Ark. 95 (2001); *City of North Little Rock v. Graham*, 278 Ark. 547 (1983); and Arkansas Attorney General Opinion No. 2005-087.

<sup>4</sup> The words "taxed in the costs", "taxed as costs", and similar verbiage are used liberally throughout the Acts. After researching the reference, it is logical to conclude that in most of those instances the word "taxed" is being used to mean "charged", and does not automatically legitimate a tax. Though no case law appears on point, this phrasing is used in most all jurisdictions and is old language. Therefore each law in which that type of phrase appeared was analyzed in context and for intent.

**COMPREHENSIVE LIST OF  
TAXES EXISTING ON NOVEMBER 6, 1934**  
(Chapters and pages refer to Pope's Digest of 1937)

**EXCISE**

Cigar tax ten per cent (10%); cigarette tax two dollars and twenty-five cents (\$2.25) per one thousand (1000). Tax paid by retailer. (See also § 13564). (*Act 278 of 1923, § 4, as amended by Act 19 of 1931*); Chapter 158 § 13535 (page 3334).

Additional cigarette tax of twenty-five cents (\$0.25) per one thousand (1000) cigarettes paid in same manner as other cigarette taxes. Tax paid by retailer. (*Act 18 of 1931, § 1*); Chapter 158 § 13562 (page 3340).

Border city tax on tobacco is same as adjoining city. (*Act 152 of 1929, § 30*); Chapter 158 § 13561 (page 3340).

Wagon tax. A privilege tax based upon the wear and tear to the roads from the products that the wagon hauls, such as logs, ores, or stave bolts. The tax can be set by the county court as a county privilege tax. (*Act 65 of 1929 § 61*); Chapter 81 § 6911 (page 1833).

Motor vehicle registration fee (Cars and trucks). A privilege tax for the use and enjoyment of the roads. Purchaser of a motor vehicle is required to register and license the vehicle. (*Act 6 of 1933, approved January 30, 1933, Act 11 of 1934, Special Session, approved February 12, 1934; Act 36 of 1933, Act 11 of 1934, Special Session; Act 237 of 1931; Act 65 of 1929; Act 51 of 1933*); Chapter 81 § 6615 (pages 1761-1763).

Motor vehicle license fee. (*Act 94 of 1933, § 1*); Chapter 158 § 13357 (page 3295).

Motor vehicle fee (with pneumatic tires) Six hundred twenty-five ten thousandths of a cent (\$.0625) per horsepower; class one (1) less than thirty-five hundred (3500) pounds - two hundred seventy-five thousandths of a cent (\$.275) per 100, etc. (*Act 11 of 1934, § 31, Special Session, amended by Act 65 of 1929*); § 11270.

Truck Fee - (pneumatic tires) Long list of rates depending on capacity of truck. (*Act 11 of 1934, § 32, Special Session, amended by Act 65 of 1929*); § 11271.

Fee on Trailers and semi trailers. Long list of rates depending on capacity of trailer. (*Act 11 of 1934, § 33, Special Session, amended by Act 65 of 1929*); § 11272.

- Automobiles. The registration fee for an automobile with air-filled tires that carries passengers is six and one-fourth (6 1/4) cents per motor horsepower. In addition to the horsepower based fee, there is fee based upon the weight of the car or truck.
- Hearses and ambulances. The registration fee is twenty-five dollars (\$25.00) annually.

- Motorcycles. The minimum registration fee for motorcycles is \$2.50 per annum, and for the registration of motorcycle side-cars there shall be charged an additional registration fee of \$1.50 per annum.
- Trailers. The minimum registration fee for trailers and semi-trailers is three dollars (\$3.00) annually.
- Trucks. The minimum registration fee for trucks with air filled tires is eight dollars (\$8.00) annually, and the minimum fee for trucks with two or more solid tires is twelve dollars (\$12.00) annually. Various fees and charges apply according to tonnage capacity.
- Vehicle used to deliver persons for hire. If the vehicle is used to deliver persons for hire, there is a fee of two dollars and fifty cents (\$2.50) for each passenger carrying capacity.

Gasoline tax. A privilege or excise tax of six and one-half (6 1/2) cents on each gallon of motor vehicle fuel sold or used in the State. Tax is paid by the purchaser of the gasoline. (*Act 65 of 1929, § 23 and Act 63 of 1931, § 1, as amended by Act 11 § 22, Special Session of 1934*); Chapter 81 § 6604 (pages 1757-1759).

Motor Fuel tax. Six and one-half (6 1/2) cents per gallon of motor fuel collected from purchasers by manufacturers and wholesalers. (*Act 63 of 1931, as amended by § 26; Act 11, Special Session of 1934*); Chapter 81 § 6871 (page 1821).

Raises motor fuel tax to sixty-five thousandths of a cent (\$0.065) per gallon. (*Act 11 of 1934, § 22, Special Session*).

Tax on motor fuel in city on state line - Act 5 of 1934 Special Session (*Popes references Act 11 of 1934, § 22A, Special Session, amending Act 63 of 1931, § 1D*); § 11261.

Motor Fuel tax to be collected at the source of the manufacturer or wholesaler. (*Act 11 of 1934, § 25, Special Session, amending by Act 63 of 1931*); § 11264.

Exempts fuel to be used by aircraft from the motor vehicle fuel tax of six cents (\$0.06) per gallon imposed by Act 65 of 1929, amended by Act 63 of 1931. (*Act 4 of 1933, § 1, Special Session*).

Privilege tax on toll bridge and ferry operators: Four per cent (4%) of gross amount received. (*Act 181 of 1929, § 6, as amended by Act 214 of 1931*); Chapter 158 § 13408 (page 3309).

Toll fee on bridges. (*Act 11 of 1934, § 36, Special Session*); § 11275.

Tax on wines manufactured in Arkansas for sale in other states ten cents (\$0.10) per gallon plus privilege tax of five hundred dollars (\$500.00) per each wine manufacturer. (*Act 4 of 1934, Special Session*).

Brandy Tax - Distiller must pay permit fee of one thousand dollars (\$1,000.00) and twenty-five cents (\$0.25) per gallon on brandy distilled or manufactured. (*Act 9 of 1934, § 2, Special Session*).

Fertilizer tag tax. Revenue from purchase of fertilizer tags placed in general revenue fund. Sellers of fertilizer purchase the tags. (*Act 209 of 1921, § 1*); Chapter 61 § 5539 (page 1514).

Feed tag or stamp tax. Revenue from purchase of feed tags or stamps placed in general revenue fund. Sellers of feed purchase the tags (*Act 209 of 1921, § 2*); Chapter 61 § 5540 (page 1515).

Cotton seed meal tags, brands of mixed fertilizer tags or fertilizer materials tags. Tags required to be purchased by manufacturers, manipulators, and their agents who have registered their brands twelve and one-half (12 1/2) cents per ton paid, (Stated as an inspection fee, looks like a tax). (*Act 165 of 1929 § 7*); Chapter 34 § 1878 (page 730).

Commercial feed stuffs tax. Manufacturer, jobber, importer, agent or seller of any concentrated commercial feeding stuff shall purchase stamps at ten cents (\$0.10) per ton as an inspection fee. Monies collected for stamps are placed into the general revenue fund. (*Act 293 of 1929, § 6*); Chapter 63 § 5620 (page 1528).

Oils inspection tax. Revenue from inspection of oils placed into general revenue fund. Sellers of oils purchase the tags (*Act 209 of 1921, § 4*); Chapter 61 § 5541 (page 1515).

Privilege tax on producers of two and a half per cent (2.5%) of gross cash market value of the total production of natural resources. (*Act 118 of 1923, § 4, as amended by Act 283 of 1929, § 3*); Chapter 158 § 13374 (page 3300).

Tax on producer of bauxite, coal, timber: Twenty-five cents (\$0.25) per ton on bauxite, one-tenth of a cent (\$0.01) per ton on coal, seven-tenths of a cent (\$0.07) per one thousand feet (1000') on timber. (*Act 118 of 1923, § 5, as amended by Act 116 of 1933, § 1*); § 13375 (page 3300).

Privilege tax rate changed to two and a half per cent (2.5%) of market value of the total production of natural resources. (*Act 2 of 1924*); § 13391 (page 3306).

Ten cent (\$0.10) tax per colony of bees. Goes to State Treasury. (*Act 31 of 1927, § 14*); § 12420.

Public Utility fees. Public utility pays two-fifths (2/5) of one percent (1%) of annual gross earnings to state treasurer. (*Act 174 of 1935 § 52*); Chapter 36 § 2112 (page 803).

Sales tax on auctioned property, real and personal. Paid by auctioneer and submitted to county; one and a half percent (1 1/2 %) of total sale price. (*Rev. Stat., chap. 17 § 14*); Chapter XIII § 675 (page 424).

Cattle tick eradication tax. The quorum courts may levy a tax to eradicate cattle ticks, including burning of the carcasses of animals dying from accident, anthrax or other disease. (*Act 1917 page 1183, § 1, as amended by Act 224 of 1925, § 5*); Chapter 39 § 2529 (page 918).

Common school fund tax collected by game wardens. Fees collected by wardens for convictions involving violations of the game and fish laws where the arrests is made by the warden are to be placed into the Common School Fund of the county. (*Acts 133 of 1917, § 12, 276 of 1919, § 2 and 160 of 1927, § 14*); Chapter 69 § 5852 (page 1584).

Vital statistics fund tax. Registration fee and all other moneys deposited in the Vital Statistics fund are to be placed into the general revenue fund. (*Act 209 of 1921, § 10*); Chapter 61 § 5542 (page 1515).

Inheritance tax on proceeds of insurance policy. (*Act 106 of 1929, § 1*); Chapter 92 § 7980 (page 2083).

Tax on producer of bauxite, coal, timber twenty-five cents (\$0.25) per ton on bauxite, \$0.01 per ton on coal, \$0.07 per one thousand feet (1000') on timber. (*Act 118 of 1923, § 5, as amended by Act 116 of 1933*); § 13375.

Additional severance tax of on producers of natural resources (no rate given). (*Act 142 of 1927, § 2*); Chapter 158 § 13392 (page 3306).

Additional tax of one (1) mill per ton on producers of manganese ore and one-tenth per cent (1/10%) mill tax on other minerals. (*Act 142 of 1927, § 2 and Act 203 of 1929*); § 13393.

Dog tax - owner of dog (column for listing dogs beside that of personal property). (*Act March 7, 1919, § 1*); § 13579 (page 3344).

## **PERSONAL**

Inheritance tax on persons or corporations for the transfer of tangible and intangible property. (*Act March 24, 1913, § 2, as amended by Act 106 of 1929, § 1*); Chapter 158 § 14001 (page 3447).

Estate tax rates. (*Act February 16, 1917, § 2 - primary rates; and Act March 24, 1913 § 5 - secondary rates*); §§ 14005 and 14006 (page 3450).

Income tax: (*Income Tax Act of 1929 - Act 118 of 1929*); Chapter 167 § 14026 (page 3457).

### Individuals:

- First \$3000 - 1%
- Second \$3000- 2%
- Next \$5000 - 3%
- Next \$14,000 - 4%
- All net income in excess of \$25,000 - 5%

### Corporations:

2%

Per capita tax on males for use in county road and bridge fund. Abolishes free labor on the public highways and substitutes a per capita tax of three dollars (\$3.00) per year on each male inhabitant of the State between the ages of twenty-one (21) and forty-five (45) to be placed in the county road and bridge fund of the county of the resident male. For a county that has more than one (1) quorum court, the least populous district shall require a two dollars (\$2.00) per capita tax, and in the most populous district no per capita tax shall be levied. (*Act 138 of 1929, § 13*); Chapter 39 § 2609 (page 934).

Per capita Road Tax. Abolishes free labor on the public highways and substitutes a per capita tax of three dollars (\$3.00) per year on each male inhabitant of the State between the ages of twenty-one (21) and forty-five (45) to be placed in the county road and bridge fund of the county of the resident male. For a county that has more than one quorum court, the least populous district shall require a two dollar (\$2.00) per capita tax, and in the most populous district no per capita tax shall be levied. (*Act 234 of 1937 § 1*); Chapter 81 § 7129 (page 1872).

Poll tax paid by every adult citizen of the state for one year. (*Act 288 of 1929, § 1*); Chapter 158 § 13481 (page 3319).

Tax on person or corporation using "water power". (*Act 121 of 1927, § 1*); Chapter 168 § 14478 (page 3571).

## **PRIVILEGE**

Ferry license tax. Ferry operators required to pay a privilege tax levied by the county court. The tax levied cannot be less than one dollar nor more than one hundred dollars (*Rev. Stat., chap. 62, § 8*); Chapter 67 § 5799 (page 1573).

River trader license - One hundred dollars (\$100.00) state tax and county tax. Paid by river trader. (*Act March 6, 1875, § 2*); § 11392 (page 2843).

Twenty-five dollars (\$25.00) tax on hawkers per peddlers of goods, wares and merchandise. (*Act March 31, 1883, § 4*); Chapter 158 § 13401 (page 3307).

One hundred dollar (\$100.00) tax on clock peddlers and every agent for the sale of lightning rods and stove-range agents doing business in this State. (*Act March 31, 1883, § 4*); Chapter 158 § 13402 (page 3307).

Two hundred dollars (\$200.00) tax on sewing machine businesses. (*Act April 2, 1885, § 1*); Chapter 158 § 13485 (page 3320).

Sewing machine peddler - Twenty-five dollars (\$25.00) for license. (*Act April 2, 1885, § 2*); § 13573 (page 3342).

One hundred dollar (\$100.00) county license to peddle horses, pianos, etc. (*Act April 19, 1905, § 1 and 2, as amended by ct April 1, 1909, § 1*); Chapter 158 § 13577 (page 3343).

Two hundred dollar (\$200.00) county license to peddle lightning rod, steel stove, range, clock, pump, buggy, carriage, or other vehicle, etc. (*Act April 1, 1909, §§ 1 and 2*); Chapter 158 § 13575 (page 3343).

First class cities are authorized to license, regulate, and tax the privilege of engaging in mercantile business in city. (*Act March 29, 1913, § 1*); Chapter 115 § 10049 (page 2533).

Marriage license registration fee (in addition to the fee of one dollar (\$1.00) provided in § 9040). A marriage license registration fee collected from an applicant for marriage license. The fee is fifty cents (\$0.50) and deposited in the State Treasury monthly in the Vital Statistics Fund, to be used for the maintenance of the Bureau of Vital Statistics at the central office. (*Act 126 of 1913, § 11 and Act 149 or 1917, § 1*); Chapter 80 § 6429 (page 1705).

Hotel, rooming house and restaurant tax. The fee for a license to operate a hotel, rooming house, or restaurant is three dollars (\$3.00) annually. If a hotel contains ten (10) sleeping rooms the license fee is five dollars (\$5.00) and for every additional room there is an additional fee of ten cents (\$0.10). No license fee can exceed twenty dollars (\$20.00). (*Act 210 of 1917, § 7*); Chapter 84 § 7216 (page 1893-1894).

Veterinarians' licenses tax. All moneys from fees paid for examination to be licensed as a veterinarian are to be placed into the general revenue fund. (*Act 209 of 1921, § 11*); Chapter 61 § 5543 (page 1515).

Dog license or privilege tax of one dollar (\$1.00). Collected like personal property and kept in separate fund - "Dog Tax Fund" - first to pay expenses of enforcing act, then to indemnify losses from dog attacks, and remainder to credit of County Road Fund. (*Act 122 of 1923, § 1*); Chapter 158 § 13580 (page 3344).

Tobacco salesman license - Five dollars (\$5.00) per year; distributor - Twenty-five dollars (\$25.00) per year. (State Treasurer shall put funds in accounts as provided for in §29 of Act 152 of 1929) (*Act 336 of 1937, § 3*); § 13520 (page 3328).

Muscle-taking license fee for non-residents. License required to take, catch, or kill mussels. Non-residents and those who have not lived in the State for one year pay into the State Treasury a license fee of twenty-five dollars (\$25.00) (*Act 561 of 1923, § 1, as amended by Act 248 of 1925, as amended by Act 111 of 1935*); Chapter 69 § 5977 (page 1608).

Shell buyers license fee and shell boat license fee. License required to buy shells in this State or to run a boat for the purpose of dealing in fresh water mussels. Annual license fee of \$50.00 (fifty dollars) per person paid to the Fish and Game Commission. (*Act 248 of 1925, § 2*); Chapter 69 § 5982 (page 1610).

Hunting and fishing licenses fee. Annual license required to hunt and fish. The annual resident hunting license fee is one dollar and fifty cents (\$1.50) per person, and the annual license fee to fish with artificial bait is one dollar and fifty cents (\$1.50) per person. No license is required to



hunt rabbits, squirrels or predatory animals. (*Act 160 of 1927, § 19, as amended by Act 316 of 1937*); Chapter 69 § 5858 (page 1585).

Trapper's license. Annual license required for snare, traps, or deadfalls where more than twelve traps or deadfalls are used. Twenty dollar (\$20.00) annual fee. Twenty dollars (\$20.00) per person. (*Act 133 of 1917, § 12, as amended by Act 276 of 1919, § 8, page 204*); Chapter 69 §5861 (page 1586).

Building and Loan Associations license and fee. Exclusive state license or occupation fee for Building and Loan Associations or their agents for the privilege of transacting business. (*Act 128 of 1929, § 38*); Chapter XIX § 1016 (page 529).

License fee and tax on public billiard or pool room businesses. (*Act 158 of 1931, §§ 5, 9, and 13, and Act 267 of 1933*); Chapter 158 §§ 13430, 13434, and 13439 (page 3312).

Use of hoop, barrel or pond nets regulated. License fees. Tags. Confiscation of nets. Penalties. License required for use of a hoop, barrel, or pond net. Annual fee of one dollar (\$1.00) per net. (*Act 113 of 1933, § 2*); Chapter 69 § 5958 (page 1604).

Trammel, seine or gill nets license fee. License required for seines containing meshes not less than two and one-half inches (2 1/2") square, and trammel or gill nets containing meshes not less than three inches square. Annual fee is twelve dollars and fifty cents (\$12.50) for each net possessed under one hundred (100) yards in length. For nets exceeding one hundred yards in length, the annual license fee is twenty-five dollars (\$25.00). Money is credited to the "Game Protection Fund." (*Act 113 of 1933 § 7*); Chapter 69 § 5963 (page 1605-1606).

License tax on operators of automatic slot machines and vending machines. Two dollars and fifty cents (\$2.50) per year per machine. (*Act 167 of 1931, § 1 and Act 137 of 1933, § 1*); Chapter 158 §§ 13418 and 13420 (page 3311).

Commercial fishing license fee. License required for fishing for commercial purposes with gigs, trot lines, set hooks, or hooks and line. Annual fee of two dollars and fifty cents (\$2.50) per person. (*Act 182 of 1935, § 3*); Chapter 69 § 5956 (page 1603).

Fur dealers license fee. License required for resident and non-resident dealers who buy, trade, bargain or sell raw furs, the annual license fee for a non-resident dealer is twenty-five (\$25.00). A separate license is required for each agent of the non-resident dealer. The annual license for a resident dealer is one dollar (\$1.00). A separate license is required for each agent of the resident dealer. (*Act 337 of 1937 § 3*); Chapter 69 § 6003 (page 1614).

Ten dollar (\$10.00) tax per attorney for Supreme Court Library Fund. (*Act Jan. 9, 1851, § 8*); Chapter 156 § 13315 (page 3273).

City can tax pool rooms. (*Act 1917, page 1863*); Chapter 115 § 9599 (page 2432).

City can tax auctioneers. (*Act December 14, 1875, page 122*); Chapter 115 § 9661 (page 2446).

City may levy tax of not more than one hundred dollars (\$100) per year from each public auctioneer. (*Act December 14, 1875*); Chapter 115 § 9661 (page 2446).

County tax of: (*Act March 31, 1883, § 6*); Chapter 158 § 13574 (page 3342)

Twenty-five dollars (\$25.00) - hawkers and peddlers of goods

One hundred dollars (\$100.00) circus or menagerie for each day's exhibition

Fifty dollars (\$50.00) for side-show connected with circus

Amount to be fixed by county for public exhibition (with exceptions)

Ten dollars (\$10.00) on every auctioneer

A county privilege tax of: (*Act April 8, 1889, § 1, as amended by Act February 6, 1915, § 1*); Chapter 158 § 13572 (page 3342)

Three dollars (\$3.00) each criminal conviction

Three dollars (\$3.00) each civil suit

Fifty cents (\$0.50) each writ of summons and writ of execution

Fifty cents (\$0.50) each certificate of record of each instrument recorded

Fifteen cents (\$0.15) each mortgage

City can tax gift enterprises (not to exceed one thousand dollars (\$1,000.00) per year) and their patrons (five hundred dollars (\$500.00) per year). (*Act February 27, 1899, § 1*); Chapter 115 § 9699 (page 2454).

Library fee one dollars and twenty-five cents (\$1.25) per quarter to use library. Fee goes to Supreme Court Library Fund. (*Act March 6, 1891, page 56*); Chapter 156 § 13316 (page 3274).

Severance Tax on each person, firm, corporation, or association engaged in the business of mining, etc. (*Act 118 of 1923, § 1*); § 13371.

Privilege tax on producers of two and a half per cent (2.5%) of gross cash market value of the total production of natural resources. (*Act 118 of 1923, § 4, as amended by Act 283 of 1929*); Chapter 158 § 13374 (page 3300).

Privilege tax rate change to two and a half per cent (2.5%) of market value of the total production of natural resources. (*Act 2 of 1924*); § 13391.

State privilege tax of eleven one-hundredths (11/100) of one per cent (1%) on the capital stock on each corporation organized and doing business in Arkansas. (*Act 236 of 1925, § 4, as amended by Act March 28, 1925, § 1*); Chapter 158 § 13490 (page 3321).

State privilege tax of eleven one-hundredths (11/100) on foreign corporations of one per cent (1%) of the proportion of capital stock represented by property owned and used in business

transacted in this state. (*Act 236 of 1925, as amended by Act March 28, 1925, § 2*); Chapter 158 § 13493 (page 3322).

Privilege tax on engaging in business. (*Act 181 of 1929, § 1*); Chapter 158 § 13403 (page 3308).

Five hundred dollar (\$500.00) privilege tax on manufacturer autos. (*Act 181 of 1929, § 3*); Chapter 158 § 13405 (page 3308).

Four per cent (4%) of gross amount received - privilege tax on toll bridge and ferry operators. (*Act 181 of 1929, § 6, as amended by Act 214 of 1931*); Chapter 158 § 13408 (page 3309).

Privilege tax on business - malt tax of four one-hundredths of a cent (\$.04) per pound on package of malt paid by every person, firm or corporation doing business in Arkansas. (*Act 181 of 1929, § 7, as amended by Act 249 of 1933*); § 13409 (page 3309).

Fortune tellers - One hundred dollar (\$100.00) privilege tax per year. (*Act 236 of 1929, § 1*); Chapter 158 § 13360 (page 3297).

Privilege tax or fees for inspection of bottled drinks. A privilege tax or fee is charged for the inspecting the operation of manufacturers, bottlers or wholesalers of bottled drinks as follows: (*Act 307 of 1929, § 1*); Chapter 80 § 6454 (page 1710).

For bottlers with a total rated capacity up to 24 bottles per minute.....	\$ 25.00
Over 24 and up to 40 bottles per minute.....	\$ 35.00
Over 40 and up to 50 bottles per minute.....	\$ 50.00
Over 50 and up to 60 bottles per minute.....	\$ 60.00
Over 60 and up to 75 bottles per minute.....	\$ 75.00
Over 75 bottles per minute.....	100.00

State ferry tax Ferry operators pay a state privilege tax of four per cent (4%) of the gross amount of all fares and charges collected. If the gross receipts collected from the ferry is one hundred (\$100.00) dollars or less per quarter, then the ferry is exempt from the tax. (*Act 214 of 1931, § 1*); Chapter 67 § 5821 (page 1576).

Motor vehicle registration fee (Cars and trucks). A privilege tax for the use and enjoyment of the roads. Purchaser of a motor vehicle is required to register and license the vehicle. (*Act 6 of 1933, approved January 30, 1933, Act 11 of the Special Session of 1934, approved February 12, 1934; Act 36 of 1933, Act 11 of the Special session of 1934; Act 237 of 1931; Act 65 of 1929; Act 51 of 1933*); Chapter 81 § 6615) (pages 1761-1763).

- Automobiles. The registration fee for an automobile with air-filled tires that carries passengers is six and one-fourth cents (6 1/4) per motor horsepower. In addition to the horsepower based fee, there is fee based upon the weight of the car or truck.
- Trucks. The minimum registration fee for trucks with air filled tires is eight dollars (\$8.00) annually, and the minimum fee for trucks with two or more solid tires is twelve dollars (\$12.00) annually. Various fees and charges apply according to tonnage capacity.

- Trailers. The minimum registration fee for trailers and semi-trailers is three dollars (\$3.00) annually.
- Motorcycles. The minimum registration fee for motorcycles is two dollars and fifty cents (\$2.50) per annum, and for the registration of motorcycle side-cars there shall be charged an additional registration fee of one dollar and fifty cents (\$1.50) per annum.
- Vehicle used to deliver persons for hire. If the vehicle is used to deliver persons for hire, there is a fee of two dollars and fifty cents (\$2.50) for each passenger carrying capacity.
- Hearse and ambulances. The registration fee is twenty-five dollars (\$25.00) annually.

Privilege tax - beer. Fifty dollars (\$50.00) for each county where broker, distributor, or wholesale dealer operates not to exceed two hundred fifty dollars (\$250.00); Five hundred dollar (\$500.00) special tax for each manufacturer of beer; and tax on each retailer (miscellaneous amounts). (*Act 7 of 1933, § 4, Special Session*); Chapter 158 § 14196 (page 3507).

Privilege tax on tobacco peddlers. (*Act 266 of 1933, § 1*); § 13565 (page 3340).

Tax on wines manufactured in Arkansas for sale in other states ten cents (\$0.10) per gallon plus privilege tax of five hundred dollars (\$500.00) per each wine manufacturer. (*Act 4 of 1934, Special Session*).

Brandy - Distiller must pay permit fee of one thousand dollars (\$1,000.00) and twenty-five cents (\$0.25) per gallon on brandy distilled or manufactured. (*Act 9 of 1934, Special Session*).

Privilege tax - wine: (*Act 65 of 1935, § 9*); Chapter 158 § 14231 (page 3515).

- License fee one dollar (\$1.00) per one thousand (1000) gallons not to exceed five thousand (5000) gallons;
- Twenty-five dollars (\$25.00) in excess of five thousand (5000) gallons;
- Retail dealer's license fee of fifteen dollars (\$15.00); and
- Wholesale dealer's license fee of fifty dollars (\$50.00).

Municipalities may tax motor carriers operating within city limits. (*Act 239 of 1931, § 1*); Chapter 115 § 9734 (page 2463).

Franchise tax on mortgage loan corporations based on capital stock (same rate as §13493). (*Act 278 of 1923, § 2*); Chapter 158 § 13515 (page 3327).

Annual tax of eleven dollars (\$11.00) on all foreign and domestic corporations with not more than ten thousand dollars (\$10,000) of capital stock in this state. (*Act March 28, 1925, § 6*); Chapter 158 § 13514 (page 3327).

Fifty dollar (\$50.00) tax on each mutual corporation having no capitol stock; Two hundred dollar (\$200.00) tax for legal reserve mutual insurance corporations having assets of one hundred million dollars (\$100,000,000) or more; one hundred dollar (\$100.00) tax for legal

reserve mutual insurance corporations having assets of less than one hundred million dollars (\$100,000,000); and a fifty dollar (\$50.00) tax for mutual assessment insurance corporations. (*Act 236 of 1925, § 10*); § 7974 (page 2081).

One hundred dollar (\$100.00) per year tax on foreign or domestic insurance companies having outstanding capital stock of less than five hundred thousand dollars (\$500,000) and two hundred dollars (\$200.00) per year tax for those having more than five hundred thousand dollars (\$500,000) in capital stock for the privilege of doing business. (*Act 236 of 1925, §10*); § 7975 (page 2081).

Annual tax of varying amounts on mutual corporations; legal reserve mutual insurance corporations; insurance companies; and building and loan associations with no capitol stock; etc. (*Act 236 of 1925, § 18*); Chapter 158 § 13513 (page 3326).

Five dollar (\$5.00) tax on domestic corporations doing business entirely out-of-state. Tax goes to General Revenue Fund. (*Act 220 of 1931, § 3*); Chapter 158 § 13504 (page 3324).

Corporate Filing Fees. Corporations pay to the Secretary of State, for the use of the State, upon the filing of any certificate or other paper relating to corporations in the office of the Secretary of State various fees. (*Act 174 of 1935*); Chapter 37 §§ 2213, 2245, and 2266 (page 842-863).

Corporations Exempt from Excise Taxes. Corporations pay an annual fee of ten dollars (\$10.00) for each one hundred (100) members and are exempt from all other excise taxes. (*Act 342 of 1937 § 30*); Chapter 37 § 2344 (page 881).

Insurance filing fees of ten dollars (\$10.00) and premium taxes of two per cent (2%) of gross deposits. (*Act 152 of 1915, § 11, and Act 264 of 1917, § 3*); Chapter 92 § 7816 (page 2038).

Premium Tax of two per cent (2%) on Fire, Tornado, Marine Insurance Company. (*Act March 17, 1917, § 1*); Chapter 158 § 13746 (page 3389).

Premium tax of two and a half per cent (2.5%) on Life, Accident, Health and every bond and surety company doing business in state. (*Act March 17, 1917, § 2, as amended by Act 235 of 1931*); Chapter 158 § 13747 (page 3390).

Premium tax of two per cent (2%) on gross receipts on Fire, Tornado and Marine Company - Domestic. (*Act 264 of 1917, § 1*); Chapter 92 § 7964 (page 2078).

Premium tax of two per cent (2%) on foreign casualty company. (*Act 493 of 1921, § 7*); Chapter 92 § 7966 (page 2079).

Variety of fees (filing of charter and annual statement, licenses, copies, etc.) collected from insurance companies and credited to general revenues. (*Act 493 of 1921, § 14*); Chapter 92 § 7970 (page 2080).

Levy of average rate of all ad valorem taxes on private car company. (*Act 560 of 1923, § 4*); Chapter 158 § 13754 (page 3392).

Premium tax of two per cent (2%) on foreign corporations. (*Act 137 of 1925, § 14*); § 7833.

Gross premiums tax - one per cent (1%). (*Act 237 of 1927, § 18*); Chapter 92 § 7926 (page 2070).

Premium tax of two and a half per cent (2.5%) on Life, Accident, Health Ins Company. (*Act 235 of 1931*); Chapter 92 § 7965 (page 2078).