

REVISED STATUTES OF 1846

CHAPTER 21

Chapter 21. Of Specific State Taxes And Duties.

HAWKERS AND PEDDLERS.

446.16-446.25 Repealed. 1952, Act 124, Eff. Sept. 18, 1952.

Compiler's note: The repealed sections pertained to regulation and licensing of hawkers and peddlers.

OF AUCTIONEERS, AND OF DUTIES UPON SALES AT AUCTION.

446.26 Auctioneers; bond, delivery to county treasurer.

Sec. 26. Any citizen of this state may become an auctioneer within the county in which he resides, on executing and delivering to the treasurer of such county, a bond in the penal sum of 2,500 dollars, with 2 or more sufficient sureties to be approved by such treasurer, conditioned for the payment to such treasurer, of all auction duties upon goods or property which may be sold by him, according to law.

History: R.S. 1846, Ch. 21;—CL 1857, 973;—CL 1871, 1158;—How. 1267;—CL 1897, 5332;—CL 1915, 7021;—CL 1929, 9669;—CL 1948, 446.26.

Former law: For law prior to 1846 covering the subject matter of this and most of the following sections, see Act 78 of 1839 .

446.27 Auctioneers; term.

Sec. 27. Every person who shall have executed and delivered such bond to the county treasurer shall, for the term of 4 years next after the date of such bond, be an auctioneer within such county, and be authorized to carry on and perform the business of an auctioneer, and shall conform to the provisions hereinafter contained.

History: R.S. 1846, Ch. 21;—CL 1857, 974;—CL 1871, 1159;—How. 1268;—CL 1897, 5333;—CL 1915, 7022;—CL 1929, 9670;—CL 1948, 446.27.

446.28 Auctioneers; statement on oath, time, contents.

Sec. 28. If such auctioneer reside in either of the cities of this state, he shall on the first Monday of each month, and if he reside in any other place, then on the first Monday of April and October in each and every year, make out a statement in writing, verified by his oath, and deliver the same to the county treasurer, in which statement he shall designate particularly:

1. The sums for which all the goods, at every auction held by him after delivering such bond, or the date of his last preceding statement, were sold:

2. The days on which sales were so made by him, and the amount of sales on each day:

3. The amount of duties chargeable under the provisions of this chapter.

History: R.S. 1846, Ch. 21;—CL 1857, 975;—CL 1871, 1160;—How. 1269;—CL 1897, 5334;—CL 1915, 7023;—CL 1929, 9671;—CL 1948, 446.28.

446.29 Statement on oath; delivery to county treasurer; payment of duties, record.

Sec. 29. Every such statement, verified, as aforesaid, shall, within 10 days after the date thereof, be delivered by such auctioneer to the treasurer of the county in which he resides, and such auctioneer shall, at the time of delivering such statement, pay over to such county treasurer the duties chargeable by law upon the sales specified in such statement, and take the treasurer's receipt therefor, which receipt shall be countersigned by the clerk of the same county, who shall make an entry of the amount thereof, in a proper book to be kept by him for that purpose.

History: R.S. 1846, Ch. 21;—CL 1857, 976;—CL 1871, 1161;—How. 1270;—CL 1897, 5335;—CL 1915, 7024;—CL 1929, 9672;—CL 1948, 446.29.

446.30 Statement on oath; forwarding to state treasurer; payment over of duties.

Sec. 30. Each county treasurer shall, immediately after receiving the statement, forward it to the state treasurer, and shall pay over all auction duties received by him or her to the state treasurer, in the manner directed by the state treasurer.

History: R.S. 1846, Ch. 21;—CL 1857, 977;—CL 1871, 1162;—How. 1271;—CL 1897, 5336;—CL 1915, 7025;—CL 1929, 9673;—CL 1948, 446.30;—Am. 2002, Act 86, Imd. Eff. Mar. 26, 2002.

446.31 Auction duties; articles subject, amount.

Sec. 31. The following articles, and no others, shall be subject to the payment of the following duties, if

sold at auction:

1. All ardent spirits, wines, and intoxicating liquors, whether foreign or domestic, shall be liable to the payment of a duty of 2 1/2 per cent.

2. All goods, wares, and merchandise of every description imported from any place without the United States, shall be liable to the payment of a duty of 1 1/2 per cent at each and every time they are so exposed for sale.

History: R.S. 1846, Ch. 21;—CL 1857, 978;—CL 1871, 1163;—How. 1272;—CL 1897, 5337;—CL 1915, 7026;—CL 1929, 9674;—CL 1948, 446.31.

446.32 Auction duties; articles exempt.

Sec. 32. Goods and chattels, otherwise liable to auction duties, shall be exempt therefrom if sold under the following circumstances:

First, If they shall belong to the United States or this state;

Second, If they shall be sold in pursuance of any judgment, order or decree of any court of law or equity, or under any seizure or distress by any public officer;

Third, If they shall belong to an estate of a deceased person, and be sold by his executors or administrators, or by any other person duly authorized by any judge of probate;

Fourth, If they shall be the effects of a bankrupt or insolvent, and be sold by his assignee, appointed pursuant to law, or by a general assignment for the benefit of the creditors of such bankrupt or insolvent;

Fifth, If they shall be sold at any fair, or other exhibition, the entire proceeds of which are devoted to any association organized for charitable or benevolent purposes, or for the relief of sick and wounded soldiers, or the families of such soldiers.

History: R.S. 1846, Ch. 21;—CL 1857, 979;—Am. 1865, Act 33, Eff. June 22, 1865;—CL 1871, 1164;—How. 1273;—CL 1897, 5338;—CL 1915, 7027;—CL 1929, 9675;—CL 1948, 446.32.

446.33 Auctions; conduct; duties on articles bought by auctioneers.

Sec. 33. All goods, property and effects, liable to the payment of duties, shall, in all cases when sold at auction, be struck off to the highest bidder, and when the auctioneer, or owner, or any person employed by them, or either of them, shall be such bidder, they shall be subject to the same duties as if struck off to any other person; but this section shall not be construed to render valid any sale which would otherwise be deemed fraudulent and void.

History: R.S. 1846, Ch. 21;—CL 1857, 980;—CL 1871, 1165;—How. 1274;—CL 1897, 5339;—CL 1915, 7028;—CL 1929, 9676;—CL 1948, 446.33.

446.34 Auction duties; calculation.

Sec. 34. All duties shall be calculated on the sums for which the goods and property exposed for sale shall be respectively struck off to the purchaser thereof.

History: R.S. 1846, Ch. 21;—CL 1857, 981;—CL 1871, 1166;—How. 1275;—CL 1897, 5340;—CL 1915, 7029;—CL 1929, 9677;—CL 1948, 446.34.

446.35 Auctioneers; practice without delivery of bond, penalty.

Sec. 35. If any person shall act as an auctioneer in the sale of any goods or property liable to the payment of duties under the provisions of this chapter, without first having delivered to the county treasurer the bond herein required, such person shall be deemed guilty of a misdemeanor, and on conviction thereof shall be punished by a fine not exceeding 500 dollars.

History: R.S. 1846, Ch. 21;—CL 1857, 982;—CL 1871, 1167;—How. 1276;—CL 1897, 5341;—CL 1915, 7030;—CL 1929, 9678;—CL 1948, 446.35.