

Taxation in Tennessee: 1796-1899

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Tax records tend to be one of the least used resources available to genealogists and historical researchers. Tax records can be valuable in a number of ways: tax lists offer a better understanding of the status and wealth of people during a certain era of time; such records can help pinpoint when an ancestor lived in a certain community between the years U.S. censuses were taken; they can also be used to help determine when a person died; and land ownership questions are often answered through a search of tax records. In addition, tax data can offer beneficial historical insights about specific taxable items and the rate owners were taxed. For the most part, tax records can be divided into three different categories: poll tax, land tax, and personal property tax.

During early statehood and throughout the nineteenth century, Tennesseans were taxed on a variety of items. One of the major taxes during this period was the poll tax, paid by each adult free male in a household between the ages of twenty-one and fifty. While most Tennessee males paid a poll tax, there were some exemptions, i.e., ministers, men wounded in military service, or those with disabilities such as blindness or deafness. During the antebellum period, slave owners were taxed on the number of slaves they possessed—referred to on tax lists as a “black poll” (as opposed to a “white poll”). All slaves, male and female, between the ages of twelve and fifty were taxed. After the Civil War, enslaved workers were emancipated and tax records reveal this change by combining the polls into “Every Taxable Poll.”

During the 1890s and into the 1900s, Southern state legislatures began to make the payment of a poll tax voluntary, but if the person wished to vote he or she would have to pay the poll tax a year in advance of any election. Typically, the voters were asked to produce the receipt for payment of the tax at the time of voting. If they did not have evidence of paying the tax, they were prohibited from voting. Since many newly emancipated African-Americans and poor whites could not afford the poll tax fee, many were left out of the voting process. The poll tax continued in Tennessee until 1953 when the Constitutional Convention of that year abolished it.

In addition to the poll tax, another primary source of revenue in Tennessee was a tax on land. For many people during the early statehood and antebellum eras, land became the main source of wealth and farming remained the main occupation for most Tennesseans throughout the nineteenth century. The tax on land was based on the amount of acres, its location, and sometimes its quality. In addition to these factors, improvements made on the property, such as the construction of barns and other structures, generally increased the tax rate. Prior to 1834, land in Tennessee was taxed at a uniform amount per acre; but in 1834 a provision was made to tax the land according to its value (*ad valorem*). By the 1870s the tax lists included the surnames of the other property owners surrounding each taxpayer—a boon for researchers doing land records.

Although poll and land taxes served as the main sources of revenue, other taxes were implemented that involved personal property. As more people began to acquire goods in the nineteenth century, the *Acts of Tennessee* reveal that more items were taxed. Some of these items included billiard tables, wagons, entertainment shows such as circuses and vaudeville-type acts, and animals, especially stud horses. Each of these items was valued at a certain fee for the owner to pay. Although most items were taxed a specified fee, other items were taxed based on the population of the city or town. For example, in 1889 a theater in a city or town with 20,000 inhabitants or more was charged a tax of 400 dollars; in contrast, a theater in a city or town with a population between 8,000 to 20,000 inhabitants was taxed a fee of 250 dollars.

While some taxes were based on population quotas, other taxes were determined based on other criteria that made the tax fee differ for a similar item. For example, in 1855 a race track for turf racing was taxed 100 dollars, while a half mile track cost 50 dollars, and a quarter of a mile track cost 25 dollars. Tax fees were also different for people, such as peddlers, who sold goods. As the *Acts of Tennessee* show, peddlers in 1857 were charged a certain fee depending on how they sold their wares. If a peddler sold his merchandise on foot, he had to pay 10 dollars; however, if he sold his goods on horseback he had to pay a 20 dollar tax fee.

Taxes also reflected the social and cultural values of the time period. For instance, in the nineteenth century heavy drinking of liquor was associated with societal problems such as crime, heavy debt, and physical/emotional abuse in alcoholic families. The negative social attitude towards alcohol seems to be reflected in the higher taxation of items associated with places where vices such as drinking liquor and gambling would occur. For example, billiard tables that were often found in taverns and saloons during the nineteenth century are charged a substantially higher fee compared to other items. In 1803, a billiard table had a tax fee of 1,000 dollars while owning a 100 acres of land was only 12½ cents.

In addition to many taxable items, there were exemptions created for certain institutions in society. Some of the exemptions in the nineteenth century included land that was appropriated for the use of schools, as well as land held for any religious society for the purpose of having a church, meeting house, or other building of public worship. Tax exemptions also included all court houses, jails, poor houses and almshouses. In addition, public roads, streets and cemeteries were freed of taxation.

Typically, the fees people owed were collected annually by a district tax collector appointed by the county court. In order to determine the tax districts, the court divided the county into specified numbered districts. These districts were designated by the names of the captains in the county militia and referred to as Captain's Companies until 1836, at which time they then became known as Civil Districts. After the collector deducted his fee, the money was then given to the county sheriff who, at the time, served as the county's treasurer. The sheriff then subtracted his fee and forwarded the tax money to the state treasurer.

This finding aid serves as a guide to the different taxes that have been applied to Tennesseans from 1796 to 1899. The information was gathered from researching the volumes of the *Acts of Tennessee* that are housed in the Legislative History section of the Tennessee State Library & Archives. This guide provides a listing of the items that were taxed, the date that the tax on the item began, and some notations of changes in the tax fees. The tax listings have been put in two types of charts. The first chart (pages 4-38 of this guide) offers the taxation of items by year, while the second chart (beginning on page 39) provides a listing by item type. The tax lists are available on microfilm and are generally located with each county's records. For an inventory of the available tax lists, please consult the county registers. There are also early tax lists available for some counties in Tennessee that are located in a separate collection. Please consult with a TSLA staff member for the location of the microfilm of these early tax lists. A listing of the county taxes is also available online on the Tennessee State Library & Archives website at <http://sos.tn.gov/tsla>. Within the "History and Genealogy" webpage, there is a link to "County Records" that provides a section entitled "Early Tennessee Tax Lists at TSLA." The direct web link is <http://sos.tn.gov/products/tsla/early-tennessee-tax-lists-tsla>. Within this webpage is a section entitled "An Inventory of Microfilmed Tax Lists for Counties in Tennessee."

References

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Tennessee Taxation: 1796-1899 (Arranged By Year)

Date	Item Type	Tax Fee
1797	100 Acres of Land	12 ½ cents
1797	Town Lot	25 cents
1797	Free Poll	12 ½ cents
1797	Negro Slave	25 cents
1797	Billiard Table	25 dollars

1798-1802: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1803	100 Acres of Land	12 ½ cents
1803	Town Lot	25 cents
1803	Free Poll	12 ½ cents
1803	Slave	25 cents
1803	Billiard Table	1,000 dollars
1803	Retail Store	25 dollars
1803	Peddler or Hawker	25 dollars

1804-1812: Taxes Remain the Same Types and Fees, except the following:

Date	Item Type	Tax Fee
1811	Shows*	5 dollars

****Although the Acts of Tennessee does not specify the types of shows, through research it was revealed that 19th century shows included vaudeville, minstrels and exhibitions.***

Date	Item Type	Tax Fee
1813	100 Acres of Land	18 ¾ cents
1813	Town Lot	37 ½ cents
1813	Slave	25 cents
1813	Billiard Table	1,000 dollars
1813	Retail Store	25 dollars
1813	Peddler or Hawker	10 dollars in each county
1813	Four Wheeled Carriage	2 dollars
1813	Two Wheeled Carriage	1 dollar

1814-1834: Taxes Remain the Same Types and Fees, except the following:

Date	Item Type	Tax Fee
1819	Shows	50 dollars

Date	Item Type	Tax Fee
1821	Merchants' Store where inventory does not exceed 3,000 dollars	15 dollars
1821	Merchants' Store where inventory is above 3,000 dollars	One Half of One Percent

Date	Item Type	Tax Fee
1822	Peddler or Hawker	25 dollars

Date	Item Type	Tax Fee
1831	Merchants' who sell wholesale or vend groceries	100 dollars
1831	Retailers of Liquor	15 dollars

Date	Item Type	Tax Fee
1835-1836	White Poll Tax	12 ½ cents
1835-1836	Owner of a Tavern or House of Public Entertainment	5 dollars
1835-1836	Owner of Race Track for Turf Racing	25 dollars
1835-1836	Keeper of Toll Bridge	10 dollars
1835-1836	Shows	50 dollars
1835-1836	Playing Cards brought into the state or manufactured for sale	50 cents <i>(on each deck of playing cards)</i>
1835-1836	Peddler or Hawker	25 dollars <i>(on every wagon or vehicle used for the transportation of goods)</i>
1835-1836	Merchants' establishment for any goods	150 dollars

***Items Exempt from Taxation: 1835-1836**

- *Land appropriated for the use of schools*
- *Land Held for any religious society, for the purpose of having a church, meeting house, or other building for public worship*
- *All court houses, jails, poor houses, almshouses, and personal property*
- *All public roads, streets, alleys, promenades*
- *All graveyards*
- *All stocks owned by the State or by literary, religious or charitable institutions*

1837-1846: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1847-1848	Playing Cards, selling, importing or manufacturing	50 cents per deck
1847-1848	Race Track for Turf Racing	100 dollars
1847-1848	Shows	75 dollars
1847-1848	White Poll Tax	15 cents

***Items Exempt from Taxation: 1847-1848**

- *Land Held for any religious society, for the purpose of having a church, meeting house, or other building for public worship*
- *Land appropriated for the use of schools*
- *All court houses, jails, poor houses, almshouses, and personal property*
- *All public roads, streets, alleys, promenades*
- *All slaves under twelve and over fifty years of age*
- *All jewelry kept by jewelers and merchants of sale*
- *All silver tea and table spoons*
- *All piano fortes used in schools and academies*
- *All property belonging to the State or county*

1849-1854: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1855-1856	Cattle and Sheep over the value of 500 dollars	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Lands and Town Lots	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Saw, Grist and Other Mills	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Distilleries, Breweries	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Jewelry, Gold and Silver Watches (Items over the value of 500 dollars)	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Playing Cards for importing or selling	50 cents per deck
1855-1856	Pleasure Vehicles	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Race Horses	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
1855-1856	Race Track for Turf Racing	100 dollars
1855-1856	Race Track for Turf Racing half mile track	50 dollars
1855-1856	Race Track for Turf Racing quarter of a mile	25 dollars
1855-1856	Theater in a city	50 dollars
1855-1856	Theater in other places	25 dollars

***Items Exempt from Taxation: 1855-1856**

- *All property belonging to the State or county*
- *All property of literary, scientific and benevolent institutions*
- *All houses of religious worship*
- *Lands appropriated for the use of schools*
- *All public roads, streets, alleys*
- *All slaves under twelve and over fifty years of age*
- *All places and monuments of the dead*
- *All agricultural and horticultural instruments and implements*
- *All carry-alls, all silver tea and table spoons*
- *All piano fortes, used in schools and academies*

Date	Item Type	Tax Fee
1857-1858	Poll Tax	25 cents
1857-1858	Every 100 dollars' worth of property	10 cents
1857-1858	Town Lots	50 cents
1857-1858	Sale of Slave	5 dollars
1857-1858	Peddler selling merchandise on foot	10 dollars
1857-1858	Peddler selling merchandise on horseback	20 dollars
1857-1858	Peddler selling merchandise in a vehicle	30 dollars
1857-1858	Playing Cards: selling, importing or manufacturing	25 cents per deck
1857-1858	Race Track	100 dollars
1857-1858	Race Track, half a mile	50 dollars
1857-1858	Race Track, quarter of a mile	25 dollars
1857-1858	Theatrical Exhibitions in a city	50 dollars
1857-1858	Theatrical Exhibitions in other places	25 dollars

1859-1864: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1865	Every Taxable Poll	1 dollar
1865	Every 100 dollars' worth of taxable property	25 cents
1865	Town Lots	5 cents
1865	Sales of merchandize by a peddler on foot	20 dollars
1865	Sales of merchandize by a peddler on horseback	50 dollars
1865	Sales of merchandize by a peddler if by a vehicle	50 dollars

1866: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1867-1868	Every Taxable Poll	1 dollar and 25 cents
1867-1868	Every 100 dollars' worth of taxable property	40 cents
1867-1868	Hotel or Tavern Keepers, for each room in the house, except two	1 dollar
1867-1868	Livery Stables, each stall	1 dollar
1867-1868	Express Wagon	5 dollar
1867-1868	Steam Ferries	100 dollars
1867-1868	Peddlers of Sewing Machines	10 dollars
1867-1868	Retail Dealers in Liquor	100 dollars
1867-1868	Horse and Mule Dealers	10 dollars
1867-1868	Cattle Dealers	10 dollars
1867-1868	Brewers	100 dollars
1867-1868	Pawnbrokers	550 dollars
1867-1868	Butchers	10 dollars
1867-1868	Practicing Attorneys	15 dollars
1867-1868	Architects	10 dollars
1867-1868	Plumbers	10 dollars
1867-1868	Marriage Licenses	2 dollars
1867-1868	Peddlers on Foot	20 dollars
1867-1868	Peddlers with Horse or Vehicle	50 dollars

Date	Item Type	Tax Fee
1869-1870	Artists, for each gallery located in a city of over 3,000 inhabitants	35 dollars
1869-1870	Artists, for each gallery located in a town from 500 to 3,000 inhabitants	20 dollars
1869-1870	Artists, for each gallery located in a town of less than 500 inhabitants or in the country	5 dollars
1869-1870	Hotel or Tavern Keepers, for each room in the house, except two	50 cents*
1869-1870	Livery Stable, each stall	50 cents*

**These revenue laws were changed and officially passed by the Tennessee Legislature in November of 1869.*

Date	Item Type	Tax Fee
1870-1871	Skating Rink in a city or town with 20,000 inhabitants or more	100 dollars
1870-1871	Skating Rink in a city or town with 10,000-20,000	50 dollars
1870-1871	Skating Rink in a city or town of less than 10,000 inhabitants	25 dollars

Date	Item Type	Tax Fee
1871	A Hundred Dollars' Worth of Property	40 cents
1871	Architects	25 dollars
1871	Theaters	100 dollars per quarter

Date	Item Type	Tax Fee
1873	Poll Tax	1 dollar

***Items Exempt from Taxation: 1873**

- *All property belonging to the United States; to the state of Tennessee; to any county in the state or any incorporated city.*
- *All property belonging to any religious, charitable, scientific, literary or educational institution.*
- *All property belonging to public schools, colleges, academies, or seminaries.*
- *All cemeteries and places of burial.*
- *All roads, streets, alleys, and promenades.*

Date	Item Type	Tax Fee
1875	Dog	1 dollar on each dog
1875	Female Dog (Not Spayed)	5 dollars on each dog

**The Act for the dog law was repealed in 1877*

Date	Item Type	Tax Fee
1877	Sleeping Coaches on Railroads	50 dollars for each car or coach

Date	Item Type	Tax Fee
1879	Wagons, drays, and all other vehicles drawn by one horse	1 dollar
1879	Wagons, drays, and all other vehicles drawn by two horses	2 dollars

**One dollar was added for each additional horse used after two.*

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Date	Item Type	Tax Fee
1881	Theaters or Opera Houses in cities whose population exceed 20,000	100 dollars per quarter
1881	Theaters or Opera Houses in cities whose population is more than 10,000 and less than 20,000	65 dollars per quarter
1881	Theaters or Opera Houses in cities whose population is more than 5,000 and less than 10,000	40 dollars per quarter
1881	Theaters or Opera Houses in cities whose population is more than 3,000 and less than 5,000	25 dollars per quarter
1881	Theaters or Opera Houses in cities whose population is 1,500 and less than 3,000	15 dollars per quarter
1881	Theaters or Opera Houses in cities whose population is less than 1,500	10 dollars per quarter

Date	Item Type	Tax Fee
1883	A Hundred Dollars' Worth of Property	40 cents
1883	Artists and photographers in cities over 10,000	50 dollars
1883	Artists and photographers in cities under 10,000 and over 5,000	25 dollars
1883	Artists and photographers in cities under 5,000 and over 3,000	15 dollars
1883	Artists and photographers in cities under 3,000 and over 1,000	10 dollars
1883	Artists and photographers in cities under 1,000	6 dollars
1883	Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns of 20,000 inhabitants or more	30 dollars
1883	Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with 10,000 to 20,000	25 dollars
1883	Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with 5,000 to 10,000	20 dollars
1883	Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with 2,000 to 5,000	15 dollars
1883	Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with less than 2,500	10 dollars
1883	Boarding Houses, in towns of 20,000 or over, each room	1 dollar
1883	Boarding Houses, in towns of 5,000 to 20,000 inhabitants, each room	75 cents
1883	Boarding Houses, in towns of less than 5,000 inhabitants, each room	50 cents
1883	Boarding Houses, in towns of less than 2,000 inhabitants, each room	35 cents

Date	Item Type	Tax Fee
1883	Brewers in counties of 60,000 inhabitants or over	100 dollars
1883	Brewers in counties of less than 60,000 inhabitants	50 dollars
1883	Butchers in cities of 20,000 inhabitants or over	50 dollars
1883	Butchers in cities of 10,000 to 20,000 inhabitants	30 dollars
1883	Butchers in cities of 5,000 and up to 10,000 inhabitants	20 dollars
1883	Butchers in cities or towns under 5,000 and over 3,000 inhabitants	10 dollars
1883	Butchers in towns with a population of less than 3,000 inhabitants	0 dollars
1883	Eating Houses	10 dollars
1883	Gas companies in cities or towns of 40,000 inhabitants	200 dollars
1883	Gas companies in cities or towns of 20,000 to 40,000 inhabitants	150 dollars
1883	Gas companies in cities or towns of 10,000 to 20,000 inhabitants	100 dollars
1883	Gas companies in cities or towns under 10,000 inhabitants	50 dollars
1883	Livery Stables	1 dollar for each stall
1883	Peddlers of merchandise, if on foot, payable quarterly	10 dollars
1883	Peddlers of merchandise, if with a horse or vehicle, payable quarterly	20 dollars
1883	Peddlers of merchandise if with more than one horse, for each additional horse	8 dollars
1883	Race Tracks, one mile or more	100 dollars
1883	Race Tracks, Half-Mile	75 dollars
1883	Race Tracks, Quarter-Mile	50 dollars
1883	Restaurants in cities of 20,000 inhabitants or more	50 dollars
1883	Restaurants in cities containing from 10,000 to 20,000 inhabitants	40 dollars

Date	Item Type	Tax Fee
1883	Restaurants in cities of less than 10,000 and more than 5,000	25 dollars
1883	Restaurants in places with under 5,000 inhabitants and more than 2,000	15 dollars
1883	Restaurants in places with inhabitants under 2,000	10 dollars
1883	Sewing Machines dealers in counties of over 40,000 inhabitants	20 dollars
1883	Sewing Machines dealers in counties under 40,000 inhabitants	10 dollars
1883	Skating Rinks in cities of 20,000 inhabitants or over	150 dollars
1883	Skating Rinks in cities of over 10,000 and less than 20,000 inhabitants	75 dollars
1883	Skating Rinks in cities and towns of less than 10,000 inhabitants	40 dollars
1883	Steam Ferries when the landings in the State are at or near towns or cities of 10,000 inhabitants or more	50 dollars
1883	Steam Ferries when the landings in the state are at or near towns or cities of 5,000 to 10,000 inhabitants	30 dollars
1883	Steam Ferries when the landings in the state are at or near towns or cities of 1,000 to 5,000 inhabitants	20 dollars
1883	Steam Ferries when the landings in the state are at or near towns or cities of 1,000 inhabitants or less	15 dollars
1883	Shooting Galleries	10 dollars
1883	Sleeping Cars on Railroads	50 dollars for each car or coach
1883	Theaters in cities and towns of 20,000 inhabitants or over	400 dollars
1883	Theaters in cities and towns of 10,000 inhabitants up to 20,000	267 dollars

1883	Theaters in cities and towns of 5,000 up to 10,000 inhabitants	160 dollars
1883	Theaters in cities and towns of 3,000 up to 5,000 inhabitants	100 dollars
1883	Theaters in cities and towns of 1,500 up to 2,000 inhabitants	60 dollars
1883	Theaters in cities and towns of 1,500 inhabitants	40 dollars
1883	Wagons, drays and carts drawn by one horse	1 dollar
1883	Wagons, drays and carts drawn by more than one horse, for each additional horse	1 dollar

1884-1888: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1889	A Hundred Dollars' Worth of Property	45 cents
1889	Artists and Photographers in cities or towns of over 8,000 inhabitants	50 dollars per year
1889	Artists and Photographers in cities or towns of 5,000 to 8,000 inhabitants	25 dollars per year
1889	Artists and Photographers in cities or towns of 3,000 to 5,000 inhabitants	15 dollars per year
1889	Artists and Photographers in cities or towns of 1,000 to 3,000 inhabitants	10 dollars per year
1889	Artists and Photographers in cities or towns of 1,000 inhabitants	6 dollars per year
1889	Artists and Photographers in counties outside of incorporated cities or towns	5 dollars per year
1889	Architects, civil and mining engineers	25 dollars
1889	Boarding Houses, in towns of 30,000 inhabitants or over, for each room except dining room, kitchen and two others	2 dollars

Date	Item Type	Tax Fee
1889	Boarding Houses, in towns of 5,000 to 30,000 inhabitants for each room except dining room, kitchen, and two others	1 dollar and 50 cents
1889	Boarding Houses, in towns of 2,000 to 5,000 inhabitants, for each room except dining room, kitchen and two others	1 dollar
1889	Boarding Houses, in towns of less than 2,000 inhabitants, for each room except dining room, kitchen, and two others	50 cents
1889	Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of 20,000 inhabitants or over	30 dollars
1889	Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns with 10,000 to 20,000 inhabitants	25 dollars
1889	Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of 5,000 to 10,000 inhabitants	20 dollars
1889	Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of 2,000 to 5,000 inhabitants	15 dollars
1889	Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of less than 2,000 inhabitants	10 dollars
1889	Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in counties outside of towns or cities	10 dollars
1889	Brewers in counties of 60,000 inhabitants or over	150 dollars
1889	Brewers in counties of less than 60,000 inhabitants	100 dollars
1889	Butchers in cities or towns of 20,000 inhabitants or over	50 dollars
1889	Butchers in cities or towns of 10,000 to 20,000 inhabitants	30 dollars

Date	Item Type	Tax Fee
1889	Butchers in cities or towns of 5,000 to 10,000 inhabitants	20 dollars
1889	Butchers in cities or towns of 1,000 to 5,000 inhabitants	10 dollars
1889	Distilleries with a capacity of 30 barrels and over per day	150 dollars
1889	Distilleries with a capacity of from 20 to 30 barrels per day	100 dollars
1889	Distilleries with a capacity of from 10 to 20 barrels per day	75 dollars
1889	Feather Renovators	25 dollars
1889	Ferries in cities or towns of 10,000 inhabitants or over	50 dollars
1889	Ferries at or within five miles of cities or towns of 5,000 to 10,000 inhabitants	30 dollars
1889	Ferries at or within five miles of cities or towns of 1,000 to 5,000 inhabitants	20 dollars
1889	Ferries at or within five miles of cities or towns of less than 1,000 inhabitants	15 dollars
1889	Ferries more than five miles from a town or city	10 dollars
1889	Gas companies in cities or towns of 30,000 inhabitants or over	600 dollars
1889	Gas companies in cities or towns of 8,000 to 30,000 inhabitants	400 dollars
1889	Gas companies in cities or towns of 5,000 to 8,000 inhabitants	100 dollars
1889	Gas companies in cities or towns of 500 and less than 5,000 inhabitants	25 dollars
1889	Hotels and Taverns in cities of 30,000 inhabitants or over, for each room except dining room, kitchen, and two others	2 dollars
1889	Hotels and Taverns in cities or towns of 5,000 to 30,000 inhabitants for each room except dining room, kitchen, and two others	1 dollar and 50 cents

Date	Item Type	Tax Fee
1889	Hotels and Taverns in cities or towns of 2,000 to 5,000 inhabitants for each room except dining room, kitchen and two others	1 dollar
1889	Hotels and Taverns in cities or towns of less than 2,000 inhabitants for each room except dining room, kitchen, and two others	50 cents
1889	Livery, sale and feed stables	1 dollar
1889	Peddlers buying or selling for profit on foot	15 dollars
1889	Peddlers buying or selling if with a horse or vehicle	30 dollars
1889	Peddlers with more than one horse for each additional horse	12 dollars
1889	Race Tracks of one mile or more	200 dollars each
1889	Race Tracks of half mile	150 dollars each
1889	Race Tracks of quarter mile	100 dollars each
1889	Railroad companies operating or controlling 400 miles or more of road in the state	10,000 dollars
1889	Railroad companies operating or controlling 100 to 400 miles of road in the state	5,000 dollars
1889	Railroad companies operating or controlling 25 to 100 miles road in the state	500 dollars
1889	Railroad companies operating or controlling less than 25 miles of road in the state	100 dollars
1889	Restaurants in cities or towns of 30,000 inhabitants or over	50 dollars
1889	Restaurants in cities or towns of 8,000 to 30,000 inhabitants	40 dollars
1889	Restaurants in cities or towns of 5,000 to 8,000 inhabitants	25 dollars
1889	Restaurants in cities or towns of 2,000 to 5,000 inhabitants	15 dollars
1889	Restaurants in cities or towns of less than 2,000 inhabitants	10 dollars
1889	Restaurants in counties not in towns or cities	10 dollars
1889	Sewing Machines Dealers in counties of 40,000 inhabitants or over	20 dollars

Date	Item Type	Tax Fee
1889	Sewing Machines Dealers in counties of under 40,000 inhabitants	10 dollars
1889	Shooting Galleries	20 dollars
1889	Skating Rinks in cities or towns of 20,000 inhabitants or over	150 dollars
1889	Skating Rinks in cities or towns of 10,000 to 20,000 inhabitants	75 dollars
1889	Skating Rinks in cities or towns of 5,000 to 10,000 inhabitants	40 dollars
1889	Skating Rinks in cities or towns of less than 5,000 inhabitants	20 dollars
1889	Skating Rinks in counties, not in cities or towns	40 dollars
1889	Theaters in cities or towns of 20,000 inhabitants	400 dollars
1889	Theaters in cities or towns of 8,000 to 20,000 inhabitants	250 dollars
1889	Theaters in cities or towns of 5,000 to 8,000 inhabitants	100 dollars
1889	Theaters in cities or towns of 3,000 to 5,000 inhabitants	50 dollars
1889	Theaters in cities or towns of 1,500 to 3,000 inhabitants	25 dollars
1889	Theaters in cities or towns of less than 1,500 inhabitants	20 dollars
1889	Wagons and carts drawn by one horse	1 dollar
1889	Wagons and carts drawn by more than one horse, each additional horse	1 dollar
1889	Wheeled vehicles carrying passengers that run for profit when drawn by one or more horses	5 dollars

1890: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1891	Artists and Photographers in cities or towns of over 8,000 inhabitants	50 dollars per year
1891	Artists and Photographers in cities or towns of 5,000 to 8,000 inhabitants	25 dollars per year
1891	Artists and Photographers in cities or towns of 3,000 to 5,000 inhabitants	15 dollars per year
1891	Artists and Photographers in cities or towns of 1,000 to 3,000 inhabitants	10 dollars per year
1891	Artists and Photographers in cities or towns of 1,000 inhabitants	6 dollars per year
1891	Artists and Photographers in counties outside of incorporated cities or towns	5 dollars per year
1891	Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of 8,000 inhabitants or over	30 dollars
1891	Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of 3,000 to 8,000 inhabitants	20 dollars
1891	Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of 1,000 to 3,000 inhabitants	15 dollars
1891	Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of less than 1,000 inhabitants	10 dollars
1891	Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in counties outside of towns or cities	10 dollars
1891	Boarding Houses in cities or towns of 8,000 inhabitants or over for each room except dining room, kitchen, and two others	2 dollars
1891	Boarding Houses in cities or towns of 3,000 to 8,000 inhabitants for each room except dining room, kitchen and two others	1 dollar and 50 cents

Date	Item Type	Tax Fee
1891	Boarding Houses in cities or towns of less than 3,000 inhabitants and more than 1,000 inhabitants for each room except dining room, kitchen and two others	50 cents
1891	Brewers in counties of 16,000 inhabitants or over	150 dollars
1891	Brewers in counties less than 16,000 inhabitants	100 dollars
1891	Butchers in cities or towns of 8,000 inhabitants or over	50 dollars
1891	Butchers in cities or towns of 3,000 to 8,000 inhabitants	30 dollars
1891	Butchers in cities towns of under 3,000 inhabitants	10 dollars
1891	Distilleries with a capacity of 20 barrels and over per day	150 dollars
1891	Distilleries with a capacity of from 10 to 20 barrels per day	100 dollars
1891	Distilleries with a capacity of from 5 to 10 barrels per day	50 dollars
1891	Feather Renovators	25 dollars
1891	Ferries at or within five miles of cities or towns of 8,000 inhabitants or over	50 dollars
1891	Ferries at or within five miles of cities or towns of 3,000 to 8,000 inhabitants	20 dollars
1891	Ferries at or within five miles of cities or towns under 3,000 inhabitants	10 dollars
1891	Ferries more than five miles from a town or city	5 dollars
1891	Gas companies in cities or towns of 40,000 inhabitants or over	700 dollars
1891	Gas companies in cities or towns of 30,000 to 40,000 inhabitants	350 dollars
1891	Gas companies in cities or towns of 8,000 to 30,000 inhabitants	275 dollars
1891	Gas companies in cities or towns of 5,000 to 8,000 inhabitants	75 dollars
1891	Gas companies in cities or towns of 3,000 to 5,000 inhabitants	25 dollars
1891	Hotels and Taverns in cities or towns of 8,000 inhabitants or over, for each room except dining room, kitchen and two others	2 dollars

Date	Item Type	Tax Fee
1891	Hotels and Taverns in cities or towns of 3,000 to 8,000 inhabitants or over, for each room except dining room, kitchen and two others	1 dollar and 50 cents
1891	Hotels and Taverns in cities or towns of less than 3,000 inhabitants, for each room except dining room, kitchen and two others	50 cents
1891	Livery, Sale and Feed Stables on each stall in cities or towns of 3,000 inhabitants or over	50 cents
1891	Livery, Sale and Feed Stables on each stall in cities or towns of less than 3,000 inhabitants	25 cents
1891	Peddlers buying or selling for profit on foot	15 dollars
1891	Peddlers buying or selling with horse or vehicle	30 dollars
1891	Peddlers buying or selling with more than one horse for each additional horse	12 dollars
1891	Race Tracks of one mile or more	300 dollars
1891	Race Tracks of half mile	150 dollars
1891	Race Tracks of quarter mile	25 dollars
1891	Restaurants in cities or towns of 8,000 inhabitants or over	50 dollars
1891	Restaurants in cities or towns of 5,000 to 8,000 inhabitants	40 dollars
1891	Restaurants in cities or towns of 1,000 to 5,000 inhabitants	15 dollars
1891	Restaurants in cities or towns of less than 1,000 inhabitants	10 dollars
1891	Sewing Machines Dealers in counties of 40,000 inhabitants or over, each agent or dealer	20 dollars
1891	Sewing Machines Dealers in counties of under 40,000 inhabitants, in each county	10 dollars
1891	Shooting Galleries	20 dollars
1891	Skating Rinks in cities or towns of 8,000 inhabitants or over	150 dollars

Date	Item Type	Tax Fee
1891	Skating Rinks in cities or towns of 3,000 to 8,000 inhabitants	40 dollars
1891	Skating Rinks in cities or towns of less than 3,000 inhabitants	20 dollars
1891	Skating Rinks in counties, not in cities or towns	10 dollars
1891	Street Car Companies in cities or towns of 35,000 inhabitants or over, each, per mile	15 dollars
1891	Street Car Companies in cities or towns of 30,000 to 35,000 inhabitants, each, per mile	10 dollars
1891	Street Car Companies in cities or towns of from 6,000 to 30,000 inhabitants, each, per mile	5 dollars
1891	Street Car companies in cities or towns of less than 6,000 inhabitants, each, per mile	2 dollars and 50 cents
1891	Theaters in cities or towns of 40,000 inhabitants or over	300 dollars
1891	Theaters in cities or towns of 30,000 to 40,000 inhabitants	200 dollars
1891	Theaters in cities or towns of 10,000 to 30,000 inhabitants	75 dollars
1891	Theaters in cities or towns of 5,000 to 10,000 inhabitants	50 dollars
1891	Theaters in cities or towns of 3,000 to 5,000 inhabitants	25 dollars
1891	Theaters in cities or towns of less than 3,000 inhabitants	20 dollars
1891	Vehicles, wagons, carts drawn by one horse	1 dollar
1891	Vehicles, wagons, carts drawn by one horse, for each additional horse	1 dollar
1891	Vehicles, carriages, or wheeled vehicles carrying passengers	5 dollars

1892: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1893-1895	Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of 20,000 inhabitants or over	20 dollars
1893-1895	Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of 5,000 to 20,000 inhabitants	10 dollars
1893-1895	Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of 2,000 to 5,000 inhabitants	5 dollars
1893-1895	Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of less than 2,000 inhabitants	5 dollars
1893-1895	Billiard Tables, pool tables, bagatelle tables and ten pin alleys in counties outside of towns or cities	5 dollars
1893-1895	Brewers	200 dollars
1893-1895	Butchers in cities or towns of 20,000 inhabitants or over	10 dollars
1893-1895	Butchers in cities or towns of 10,000 to 20,000 inhabitants	7 dollars and 50 cents
1893-1895	Butchers in cities or towns of 5,000 to 10,000 inhabitants	5 dollars
1893-1895	Butchers in cities or towns of 1,000 to 5,000 inhabitants	2 dollars and 50 cents
1893-1895	Distilleries of the capacity of 20 barrels and over per day	250 dollars
1893-1895	Distilleries of the capacity of from 10 to 20 barrels per day	150 dollars
1893-1895	Distilleries with a capacity of from 5 to 10 barrels per day	70 dollars
1893-1895	Distilleries with the capacity under 5 barrels per day	5 dollars
1893-1895	Feather Renovators	25 dollars
1893-1895	Ferries at or within five miles of cities or towns of 10,000 inhabitants or over	50 dollars

Date	Item Type	Tax Fee
1893-1895	Ferries at or within five miles of cities or towns of 5,000 to 10,000 inhabitants	30 dollars
1893-1895	Ferries at or within five miles of cities or towns of 3,000 to 5,000 inhabitants	20 dollars
1893-1895	Ferries at or within five miles of cities or towns of less than 3,000 inhabitants	10 dollars
1893-1895	Gas companies in cities or towns of 70,000 inhabitants or over	700 dollars
1893-1895	Gas companies in cities or towns of 30,000 to 70,000 inhabitants	350 dollars
1893-1895	Gas companies in cities or towns of 8,000 to 30,000 inhabitants	150 dollars
1893-1895	Gas companies in cities or towns of 5,000 to 8,000 inhabitants	75 dollars
1893-1895	Gas companies in cities or towns of 3,000 to 5,000 inhabitants	25 dollars
1893-1895	Gas companies in cities or towns under 3,000 inhabitants	15 dollars
1893-1895	Hotels and Taverns in cities or towns of 20,000 inhabitants or over, for each room	50 cents
1893-1895	Hotels and Taverns in cities or towns of 5,000 to 20,000 inhabitants, for each room	25 cents
1893-1895	Hotels kept as places for summer resort, each room	25 cents
1893-1895	Livery, Sale and Feed Stables on each stall in cities or towns of 20,000 or over	50 cents
1893-1895	Livery, Sale and Feed Stables on each stall in cities or towns of 10,000 to 20,000 inhabitants	25 cents
1893-1895	Livery, Sale and Feed Stables on each stall in cities or towns of 5,000 to 10,000 inhabitants	15 cents
1893-1895	Livery, Sale and Feed Stables on each stall in cities or towns of less than 5,000 inhabitants	10 cents

Date	Item Type	Tax Fee
1893-1895	Peddlers buying or selling if on foot, in each county	5 dollars
1893-1895	Peddlers buying or selling if with horse, or horse and vehicle, in each county	10 dollars
1893-1895	Peddlers buying or selling if with more than one horse, for each additional horse, in each county	10 dollars
1893-1895	Race Tracks of one mile or more, each per year	200 dollars
1893-1895	Race Tracks of one-half mile or more, each per year	100 dollars
1893-1895	Race Tracks of one-fourth mile	25 dollars
1893-1895	Sewing Machines dealers in counties of 50,000 inhabitants or over	50 dollars
1893-1895	Sewing Machines dealers in counties with 30,000 to 50,000 inhabitants	40 dollars
1893-1895	Sewing Machines dealers in counties all under 30,000 inhabitants	30 dollars
1893-1895	Skating Rinks in cities or towns of 8,000 inhabitants or over	50 dollars
1893-1895	Skating Rinks in cities or towns of 3,000 to 8,000 inhabitants	20 dollars
1893-1895	Skating Rinks in cities or towns of less than 3,000 inhabitants	10 dollars
1893-1895	Skating Rinks in counties not in towns or cities	5 dollars
1893-1895	Street car companies in cities or towns of 35,000 inhabitants or over, per mile, each track	10 dollars
1893-1895	Street car companies in cities or towns of 30,000 to 35,000 inhabitants, per mile, each track	8 dollars
1893-1895	Street car companies in cities or towns of 10,000 to 30,000 inhabitants, per mile, each track	5 dollars

Date	Item Type	Tax Fee
1893-1895	Street car companies in cities or towns less than 10,000 inhabitants, per mile, each track	2 dollars
1893-1895	Theaters in cities or towns of 40,000 inhabitants or over	200 dollars
1893-1895	Theaters in cities or towns of 30,000 to 40,000 inhabitants	125 dollars
1893-1895	Theaters in cities or towns of 10,000 to 30,000 inhabitants	50 dollars
1893-1895	Theaters in cities or towns of 5,000 to 10,000 inhabitants	25 dollars
1893-1895	Theaters in cities or towns of 3,000 to 5,000 inhabitants	10 dollars
1893-1895	Theaters in cities or towns of less than 3,000 inhabitants	5 dollars

Date	Item Type	Tax Fee
1896	Artists and Photographers in cities or towns of over 20,000 inhabitants	30 dollars
1896	Artists and Photographers in cities or towns with 5,000 to 20,000 inhabitants	20 dollars
1896	Artists or photographers in cities or towns with 2,000 to 5,000 inhabitants	10 dollars
1896	Artists or photographers in cities or towns under 2,000 inhabitants	5 dollars
1896	Artists or photographers in cities or towns outside of incorporated towns	5 dollars
1896	Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns of 20,000 inhabitants or over	25 dollars
1896	Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns from 10,000 to 20,000 inhabitants	15 dollars
1896	Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns from 5,000 to 10,000 inhabitants	10 dollars

Date	Item Type	Tax Fee
1896	Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns of 5,000 inhabitants or under	5 dollars
1896	Feather Renovators	30 dollars
1896	Ferries at or within five miles of cities or towns with 10,000 inhabitants or over	50 dollars
1896	Ferries at or within five miles of cities or towns from 5,000 to 10,000 inhabitants	30 dollars
1896	Ferries at or within five miles of cities or towns from 3,000 to 5,000 inhabitants	20 dollars
1896	Ferries at or within five miles of cities or towns of less than 3,000 inhabitants	5 dollars
1896	Ferries more than five miles from towns or cities	5 dollars
1896	Hotels and Taverns in cities or towns of 30,000 inhabitants or over for each room, except the dining room, kitchen and two other rooms	50 cents
1896	Hotels and Taverns in cities or towns with 10,000 to 30,000 inhabitants for each room except the dining room, kitchen and two other rooms	50 cents
1896	Hotels and Taverns in cities or towns of from 5,000 to 10,000 inhabitants for each room except dining room, kitchen and two other rooms	25 cents
1896	Hotels and Taverns in cities or towns of less than 5,000 inhabitants for each room, except dining room, kitchen and two other rooms	15 cents
1896	Livery, Sale and Feed Stables in cities or towns of 50,000 inhabitants and over per stall	50 cents
1896	Livery, Sale and Feed Stables in cities or towns of 30,000 and under 50,000 per stall	40 cents
1896	Livery, Sale and Feed Stables in cities or towns of 10,000 and under 30,000 per stall	25 cents

Date	Item Type	Tax Fee
1896	Livery, Sale and Feed Stables in cities or towns under 10,000 inhabitants per stall	10 cents
1896	Peddler buying or selling on foot	5 dollars
1896	Peddler buying or selling with horse and vehicle	10 dollars
1896	Peddler buying or selling with more than one horse for each additional horse	5 dollars
1896	Race Tracks of one mile or more	200 dollars
1896	Race Tracks of one half mile or more	150 dollars
1896	Race tracks of one-fourth of a mile	100 dollars
1896	Skating Rinks in cities or towns of 20,000 inhabitants or over	30 dollars
1896	Skating Rinks in cities or towns of 10,000 to 20,000 inhabitants	15 dollars
1896	Skating Rinks in cities or towns from 5,000 to 10,000 inhabitants	10 dollars
1896	Skating Rinks in cities or towns of less than 5,000 inhabitants	5 dollars
1896	Theaters in cities or towns of 40,000 inhabitants or over	200 dollars
1896	Theaters in cities or towns with 20,000 to 40,000 inhabitants	100 dollars
1896	Theaters in cities or towns with 10,000 to 20,000 inhabitants	50 dollars

Date	Item Type	Tax Fee
1897	Artists and Photographers in cities or towns of over 20,000 inhabitants	30 dollars
1897	Artists and Photographers in cities or towns from 5,000 to 20,000 inhabitants	20 dollars
1897	Artists and Photographers in cities or towns from 2,000 to 5,000 inhabitants	10 dollars
1897	Artists and Photographers in cities or towns under 2,000	5 dollars
1897	Artists and Photographers outside of incorporated cities or towns	5 dollars
1897	Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 20,000 inhabitants or over	25 dollars
1897	Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 10,000 to 20,000 inhabitants	15 dollars
1897	Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 5,000 to 10,000 inhabitants	10 dollars
1897	Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 5,000 inhabitants or under	5 dollars
1897	Brewers	200 dollars
1897	Butchers in cities or towns of 20,000 inhabitants or over	15 dollars
1897	Butchers in cities or towns from 10,000 to 20,000 inhabitants	10 dollars
1897	Butchers in cities or towns from 5,000 to 10,000 inhabitants	7 dollars and 50 cents
1897	Butchers in cities or towns from 1,000 to 5,000 inhabitants	3 dollars and 50 cents
1897	Distilleries with a capacity of over 20 barrels per day	250 dollars
1897	Distilleries with a capacity of from 10 to 20 barrels per day	150 dollars
1897	Distilleries with a capacity of from 5 to 10 barrels per day	75 dollars

Date	Item Type	Tax Fee
1897	Distilleries with a capacity of 5 barrels or less per day	25 dollars
1897	Eating Houses in cities or towns of 8,000 inhabitants or over	10 dollars
1897	Eating House in cities or towns under 8,000 inhabitants	5 dollars
1897	Feather Renovators	30 dollars
1897	Ferries at or within five miles of cities or towns with 10,000 inhabitants or over	50 dollars
1897	Ferries at or within five miles of cities or towns with 5,000 to 10,000 inhabitants	30 dollars
1897	Ferries at or within five miles of cities or towns with 3,000 to 5,000 inhabitants	20 dollars
1897	Ferries at or within five miles of cities or towns with less than 3,000 inhabitants	5 dollars
1897	Ferries more than five miles from cities or towns	5 dollars
1897	Gas companies in cities or towns of 70,000 inhabitants or over	700 dollars
1897	Gas companies in cities or towns with 30,000 to 70,000 inhabitants	350 dollars
1897	Gas companies in cities or towns with 10,000 to 30,000 inhabitants	150 dollars
1897	Gas companies in cities or towns under 10,000 and over 5,000 inhabitants	75 dollars
1897	Gas companies in cities or towns under 5,000 inhabitants	50 dollars
1897	Hotels and Taverns in cities or towns of 30,000 inhabitants or over for each room, except the dining room, kitchen and two other rooms	50 cents
1897	Hotels and Taverns in cities or towns with 10,000 to 30,000 inhabitants for each room except the dining room, kitchen and two other rooms	50 cents
1897	Hotels and Taverns in cities or towns with 5,000 to 10,000 inhabitants, for each room except dining room, kitchen and two other rooms	25 cents

Date	Item Type	Tax Fee
1897	Hotels and Taverns in cities or towns of less than 5,000 inhabitants, for each room except dining room, kitchen and two other rooms	15 cents
1897	Livery, Sale and Feed Stables in cities or towns of 50,000 inhabitants and over	50 cents per stall
1897	Livery, Sale and Feed Stables in cities or towns of 30,000 and under 50,000	40 cents per stall
1897	Livery, Sale and Feed Stables in cities or towns of 10,000 and under 30,000	25 cents per stall
1897	Livery, Sale and Feed Stables in cities or towns under 10,000 inhabitants	10 cents per stall
1897	Peddlers buying or selling for profit on foot	5 dollars
1897	Peddlers buying or selling with horse and vehicle	10 dollars
1897	Peddlers buying and selling if with more than one horse for each additional horse	5 dollars
1897	Race Tracks of one mile or more	200 dollars
1897	Race Tracks of one-half mile or more	150 dollars
1897	Race Tracks of one-fourth of a mile	100 dollars
1897	Restaurants in cities or towns of 30,000 inhabitants or over	40 dollars
1897	Restaurants in cities or towns with 20,000 to 30,000 inhabitants	30 dollars
1897	Restaurants in cities or towns with 10,000 to 20,000 inhabitants	25 dollars
1897	Restaurants in cities or towns with 5,000 to 10,000 inhabitants	20 dollars
1897	Restaurants in cities or towns with 2,000 to 5,000 inhabitants	10 dollars
1897	Restaurants in cities or towns having less than 2,000 inhabitants	5 dollars
1897	Restaurants in counties not in cities or towns	5 dollars
1897	Sewing Machines Dealers in counties above 50,000 in population	30 dollars

Date	Item Type	Tax Fee
1897	Sewing Machines Dealers in counties not less than 30,000 nor more than 50,000	20 dollars
1897	Sewing Machines Dealers in counties under 30,000 population	10 dollars
1897	Skating Rinks in cities or towns of 20,000 inhabitants or over	30 dollars
1897	Skating Rinks in cities or towns with 10,000 to 20,000 inhabitants	15 dollars
1897	Skating Rinks in cities or towns with 5,000 to 10,000 inhabitants	10 dollars
1897	Skating Rinks in cities or towns of less than 5,000 inhabitants	5 dollars
1897	Street Car Companies in cities or towns of 35,000 inhabitants or over, per mile, each track	12 dollars
1897	Street Car Companies in cities or towns of 20,000 to 35,000 inhabitants, per mile, each track	8 dollars
1897	Street Car Companies in cities or towns of 10,000 to 20,000 inhabitants, per mile, each track	4 dollars
1897	Street Car Companies in cities or towns less than 10,000 inhabitants, per mile, each track	2 dollars
1897	Theaters in cities or towns of 40,000 inhabitants or over	200 dollars
1897	Theaters in cities or towns with 20,000 to 40,000 inhabitants	100 dollars
1897	Theaters in cities or towns with 10,000 to 20,000 inhabitants	50 dollars
1897	Theaters in cities or towns with 5,000 to 10,000 inhabitants	25 dollars
1897	Theaters in cities or towns with 3,000 to 5,000 inhabitants	15 dollars

1897	Theaters in cities or towns with less than 3,000 inhabitants	10 dollars
1897	Wagon, carts, drays or express wagons drawn by one or more horses	1 dollar
1897	Wagons, carriages or wheeled vehicles carrying passengers when drawn by one or more horses	2 dollars and fifty cents

1898: Taxes Remain the Same Types and Fees

Date	Item Type	Tax Fee
1899	Artists and Photographers in cities or towns of over 20,000 inhabitants	25 dollars
1899	Artists and Photographers in cities or towns with 5,000 to 20,000 inhabitants	15 dollars
1899	Artists and Photographers in cities or towns under 5,000 and above 2,000 inhabitants	7 dollars and 50 cents
1899	Artists and Photographers in cities or towns under 2,000 inhabitants	3 dollars
1899	Bicycle Dealers	10 dollars
1899	Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns with 20,000 inhabitants or over	25 dollars
1899	Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns 10,000 to 20,000 inhabitants	15 dollars
1899	Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns with 5,000 to 10,000 inhabitants	10 dollars

Date	Item Type	Tax Fee
1899	Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns under 5,000 inhabitants	5 dollars
1899	Brewers	250 dollars
1899	Butchers in cities or towns of 20,000 inhabitants or over	15 dollars
1899	Butchers in cities or towns with 10,000 to 20,000 inhabitants	10 dollars
1899	Butchers in cities or towns with 5,000 to 10,000 inhabitants	7 dollars and 50 cents
1899	Butchers in cities or towns with 1,000 to 5,000 inhabitants	3 dollars and 50 cents
1899	Butchers in counties outside of cities or towns	5 dollars
1899	Distilleries with a capacity of over 10 barrels per day	250 dollars
1899	Distilleries with a capacity of from 5 to 10 barrels per day	150 dollars
1899	Distilleries with a capacity of 5 barrels or less per day	75 dollars
1899	Eating Houses in cities or towns of 8,000 inhabitants or over	10 dollars
1899	Eating Houses in cities or towns under 8,000 inhabitants	5 dollars
1899	Feather Renovators	30 dollars
1899	Ferries at or within five miles of cities or towns with 10,000 inhabitants or over	50 dollars
1899	Ferries at or within five miles of cities or towns with 5,000 to 10,000 inhabitants	30 dollars
1899	Ferries at or within five miles of cities or towns from 3,000 to 5,000 inhabitants	20 dollars
1899	Ferries at or within five miles of cities or towns less than 3,000 inhabitants	5 dollars
1899	Ferries more than five miles from cities or towns	5 dollars

Date	Item Type	Tax Fee
1899	Gas companies in cities or towns of 70,000 inhabitants or over	700 dollars
1899	Gas companies in cities or towns with 30,000 to 70,000 inhabitants	350 dollars
1899	Gas companies in cities or towns with 20,000 to 30,000 inhabitants	250 dollars
1899	Gas companies in cities or towns with 7,500 to 20,000 inhabitants	125 dollars
1899	Gas companies in cities or towns with 4,000 to 7,500 inhabitants	75 dollars
1899	Gas companies in cities or towns under 4,000 inhabitants	50 dollars
1899	Hotels or taverns for each room, except the dining room, kitchen and two other rooms	50 cents
1899	Hotels or taverns for each room, except the dining room, kitchen and two other rooms in towns under 5,000 inhabitants	25 cents
1899	Livery, Sale and Feed Stables in cities or towns of 10,000 inhabitants or over	40 cents per stall
1899	Livery, Sale and Feed Stables in cities or towns under 10,000 inhabitants and over 5,000	20 cents per stall
1899	Livery, Sale and Feed Stables in cities or towns of 5,000 and under	10 cents per stall
1899	Peddlers buying or selling for profit if on foot	10 dollars
1899	Peddlers buying or selling for profit with horse and vehicle	20 dollars
1899	Peddlers buying or selling with more than one horse, for each additional horse	10 dollars
1899	Playing Cards wholesale dealers, per year	20 dollars
1899	Playing Cards retail dealers	5 dollars
1899	Race Tracks of one mile or more	200 dollars
1899	Race Tracks of one-half mile or more	150 dollars
1899	Race Tracks of one-fourth of a mile	100 dollars

Date	Item Type	Tax Fee
1899	Restaurants in cities or towns of 30,000 inhabitants or over	40 dollars
1899	Restaurants in cities or towns with 20,000 to 30,000 inhabitants	30 dollars
1899	Restaurants in cities or towns with 10,000 to 20,000 inhabitants	25 dollars
1899	Restaurants in cities or towns with 5,000 to 10,000 inhabitants	20 dollars
1899	Restaurants in cities or towns with 2,000 to 5,000 inhabitants	10 dollars
1899	Restaurants in cities or towns having less than 2,000 inhabitants	5 dollars
1899	Restaurants in counties not in cities or towns	5 dollars
1899	Sewing Machine Dealers in counties above 50,000 in population	30 dollars
1899	Sewing Machine Dealers in counties with a population not less than 30,000 nor more than 50,000	20 dollars
1899	Sewing Machine Dealers in counties under 30,000 population	10 dollars
1899	Skating Rinks in cities or towns of 20,000 inhabitants or over	30 dollars
1899	Skating Rinks in cities or towns with 10,000 to 20,000 inhabitants	15 dollars
1899	Skating Rinks in cities or towns with 5,000 to 10,000 inhabitants	10 dollars
1899	Skating Rinks in cities or towns with less than 5,000 inhabitants	5 dollars
1899	Street Car Companies in cities or towns of 35,000 inhabitants or over, each, per mile, each track	8 dollars
1899	Street Car Companies in cities or towns of 20,000 to 35,000 inhabitants, per mile, each track	6 dollars
1899	Street Car Companies in cities or towns of 10,000 to 20,000 inhabitants, per mile, each track	3 dollars
1899	Street Car Companies in cities or towns of less than 10,000 inhabitants, per mile, each track	1 dollar and 50 cents
1899	Theaters in cities or towns of 40,000 inhabitants or over	200 dollars
1899	Theaters in cities or towns with 20,000 to 40,000 inhabitants	100 dollars

Date	Item Type	Tax Fee
1899	Theaters in cities or towns with 10,000 to 20,000 inhabitants	50 dollars
1899	Theaters in cities or towns with 5,000 to 10,000 inhabitants	25 dollars
1899	Theaters in cities or towns with 3,000 to 5,000 inhabitants	15 dollars
1899	Theaters in cities or towns with less than 3,000 inhabitants	10 dollars

Tennessee Taxation: 1796-1899 (Arranged by Item Type)

Item Type	Date	Tax Fee
100 Acres of Land	1797-1802	12 ½ cents
Town Lot	1797-1802	25 cents
Free Poll	1797-1802	12 ½ cents
Negro Slave	1797-1802	25 cents
Billiard Table	1797-1802	25 dollars

Item Type	Date	Tax Fee
100 Acres of Land	1803-1812	12 ½ cents
Town Lot	1803-1812	25 cents
Free Poll	1803-1812	12 ½ cents
Slave	1803-1812	25 cents
Billiard Table	1803-1812	1,000 dollars
Retail Store	1803-1812	25 dollars
Peddler or Hawker	1803-1812	25 dollars

Item Type	Date	Tax Fee
100 Acres of Land	1813-1834	18 ¾ cents
Town Lot	1813-1834	37 ½ cents
Slave	1813-1834	25 cents
Billiard Table	1813-1834	1,000 dollars
Retail Store	1813-1834	25 dollars
Peddler or Hawker	1813-1834	10 dollars in each county
Four Wheeled Carriage	1813-1834	2 dollars
Two Wheeled Carriage	1813-1834	1 dollar

1814-1834: Taxes Remain the Same Types and Fees, except the following:

Item Type	Item Type	Tax Fee
Shows*	1811-1818	5 dollars
Shows*	1819	50 dollars

****Although the Acts of Tennessee does not specify the types of shows, through research it was revealed that 19th century shows included vaudeville, minstrels and exhibitions.***

Item Type	Date	Tax Fee
Merchants' Store where inventory does not exceed 3,000 dollars	1821	15 dollars
Merchants' Store where inventory is above 3,000 dollars	1821	One Half of One Percent

Item Type	Date	Tax Fee
Peddler or Hawker	1822	25 dollars

Item Type	Date	Tax Fee
Merchants' who sell wholesale or vend groceries	1831	100 dollars
Retailers of Liquor	1831	15 dollars

Item Type	Date	Tax Fee
White Poll Tax	1835-1836	12 ½ cents
Owner of a Tavern or House of Public Entertainment	1835-1836	5 dollars
Owner of Race Track for Turf Racing	1835-1836	25 dollars
Keeper of Toll Bridge	1835-1836	10 dollars
Shows	1835-1836	50 dollars
Playing Cards brought into the state or manufactured for sale	1835-1836	50 cents <i>(on each deck of playing cards)</i>
Peddler or Hawker	1835-1836	25 dollars <i>(on every wagon or vehicle used for the transportation of goods)</i>
Merchants' establishment for any goods	1835-1836	150 dollars

1837-1846: Taxes Remain the Same Types and Fees

Item Type	Date	Tax Fee
Playing Cards, selling, importing or manufacturing	1847-1848	50 cents per deck
Race Track for Turf Racing	1847-1848	100 dollars
Shows	1847-1848	75 dollars
White Poll Tax	1847-1848	15 cents

1849-1854: Taxes Remain the Same Types and Fees

Item Type	Date	Tax Fee
Cattle and Sheep over the value of 500 dollars	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Lands and Town Lots	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Saw, Grist and Other Mills	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Distilleries, Breweries	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Jewelry, Gold and Silver Watches (Items over the value of 500 dollars)	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Playing Cards for importing or selling	1855-1856	50 cents per deck
Pleasure Vehicles	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Race Horses	1855-1856	A Yearly Tax of 10 cents on every hundred dollars (0.1%)
Race Track for Turf Racing	1855-1856	100 dollars
Race Track for Turf Racing half mile track	1855-1856	50 dollars
Race Track for Turf Racing quarter of a mile	1855-1856	25 dollars
Theater in a city	1855-1856	50 dollars
Theater in other places	1855-1856	25 dollars

Item Type	Date	Tax Fee
Poll Tax	1857-1858	25 cents
Every 100 dollars' worth of property	1857-1858	10 cents
Town Lots	1857-1858	50 cents
Sale of Slave	1857-1858	5 dollars
Peddler selling merchandise on foot	1857-1858	10 dollars
Peddler selling merchandise on horseback	1857-1858	20 dollars
Peddler selling merchandise in a vehicle	1857-1858	30 dollars
Playing Cards: selling, importing or manufacturing	1857-1858	25 cents per deck
Race Track	1857-1858	100 dollars
Race Track, half a mile	1857-1858	50 dollars
Race Track, quarter of a mile	1857-1858	25 dollars
Theatrical Exhibitions in a city	1857-1858	50 dollars
Theatrical Exhibitions in other places	1857-1858	25 dollars

1859-1864: Taxes Remain the Same Types and Fees

Item Type	Date	Tax Fee
Every Taxable Poll	1865	1 dollar
Every 100 dollars' worth of taxable property	1865	25 cents
Town Lots	1865	5 cents
Sales of merchandize by a peddler on foot	1865	20 dollars
Sales of merchandize by a peddler on horseback	1865	50 dollars
Sales of merchandize by a peddler if by a vehicle	1865	50 dollars

1866: Taxes Remain the Same Types and Fees

Item Type	Date	Tax Fee
Every Taxable Poll	1867-1868	1 dollar and 25 cents
Every 100 dollars' worth of taxable property	1867-1868	40 cents
Hotel or Tavern Keepers, for each room in the house, except two	1867-1868	1 dollar
Livery Stables, each stall	1867-1868	1 dollar
Express Wagon	1867-1868	5 dollar
Steam Ferries	1867-1868	100 dollars
Peddlers of Sewing Machines	1867-1868	10 dollars
Retail Dealers in Liquor	1867-1868	100 dollars
Horse and Mule Dealers	1867-1868	10 dollars
Cattle Dealers	1867-1868	10 dollars
Brewers	1867-1868	100 dollars
Pawnbrokers	1867-1868	550 dollars
Butchers	1867-1868	10 dollars
Practicing Attorneys	1867-1868	15 dollars
Architects	1867-1868	10 dollars
Plumbers	1867-1868	10 dollars
Marriage Licenses	1867-1868	2 dollars
Peddlers on Foot	1867-1868	20 dollars
Peddlers with Horse or Vehicle	1867-1868	50 dollars

Item Type	Date	Tax Fee
Artists, for each gallery located in a city of over 3,000 inhabitants	1869-1870	35 dollars
Artists, for each gallery located in a town from 500 to 3,000 inhabitants	1869-1870	20 dollars
Artists, for each gallery located in a town of less than 500 inhabitants or in the country	1869-1870	5 dollars
Hotel or Tavern Keepers, for each room in the house, except two	1869-1870	50 cents*
Livery Stable, each stall	1869-1870	50 cents*

**These revenue laws were changed and officially passed by the Tennessee Legislature in November of 1869.*

Item Type	Date	Tax Fee
Skating Rink in a city or town with 20,000 inhabitants or more	1870-1871	100 dollars
Skating Rink in a city or town with 10,000-20,000	1870-1871	50 dollars
Skating Rink in a city or town of less than 10,000 inhabitants	1870-1871	25 dollars

Item Type	Date	Tax Fee
A Hundred Dollars' Worth of Property	1871	40 cents
Architects	1871	25 dollars
Theaters	1871	100 dollars per quarter

Item Type	Date	Tax Fee
Poll Tax	1873	1 dollar

***Items Exempt from Taxation: 1873**

- *All property belonging to the United States; to the state of Tennessee; to any county in the state or any incorporated city.*
- *All property belonging to any religious, charitable, scientific, literary or educational institution.*
- *All property belonging to public schools, colleges, academies, or seminaries.*
- *All cemeteries and places of burial.*
- *All roads, streets, alleys, and promenades.*

Item Type	Date	Tax Fee
Dog	1875	1 dollar on each dog
Female Dog (Not Spayed)	1875	5 dollars on each dog

**The Act for the dog law was repealed in 1877*

Item Type	Date	Tax Fee
Sleeping Coaches on Railroads	1877	50 dollars for each car or coach

Item Type	Date	Tax Fee
Wagons, drays, and all other vehicles drawn by one horse	1879	1 dollar
Wagons, drays, and all other vehicles drawn by two horses	1879	2 dollars

**One dollar was added for each additional horse used after two.*

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Item Type	Date	Tax Fee
Theaters or Opera Houses in cities whose population exceed 20,000	1881	100 dollars per quarter
Theaters or Opera Houses in cities whose population is more than 10,000 and less than 20,000	1881	65 dollars per quarter
Theaters or Opera Houses in cities whose population is more than 5,000 and less than 10,000	1881	40 dollars per quarter
Theaters or Opera Houses in cities whose population is more than 3,000 and less than 5,000	1881	25 dollars per quarter
Theaters or Opera Houses in cities whose population is 1,500 and less than 3,000	1881	15 dollars per quarter
Theaters or Opera Houses in cities whose population is less than 1,500	1881	10 dollars per quarter

Item Type	Date(s)	Tax Fee
Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns of 20,000 inhabitants or more	1883-1888	30 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with 10,000 to 20,000 inhabitants	1883-1888	25 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with 5,000 to 10,000	1883-1888	20 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with 2,000 to 5,000	1883-1888	15 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables, ten pin alleys in towns with less than 2,500	1883-1888	10 dollars
Boarding Houses, in towns of 5,000 to 20,000 or over, each room	1883-1888	1 dollar
Boarding Houses, in towns of 5,000 to 20,000 inhabitants, each room	1883-1888	75 cents
Boarding Houses, in towns of less than 5,000 inhabitants, each room	1883-1888	50 cents
Boarding Houses, in towns of less than 2,000 inhabitants, each room	1883-1888	35 cents
Brewers in counties of 60,000 inhabitants or over	1883-1888	100 dollars
Brewers in counties of less than 60,000 inhabitants	1883-1888	50 dollars
Butchers in cities of 20,000 inhabitants or over	1883-1888	50 dollars
Butchers in cities of 10,000 to 20,000 inhabitants	1883-1888	30 dollars
Butchers in cities of 5,000 and up to 10,000 inhabitants	1883-1888	20 dollars
Butchers in cities or towns under 5,000 and over 3,000 inhabitants	1883-1888	10 dollars
Butchers in towns with a population of less than 3,000 inhabitants	1883-1888	0 dollars

Item Type	Date(s)	Tax Fee
Eating Houses	1883-1888	10 dollars
Gas companies in cities or towns of 20,000 to 40,000 inhabitants	1883-1888	200 dollars
Gas companies in cities or towns of 20,000 to 40,000 inhabitants	1883-1888	150 dollars
Gas companies in cities or towns of 10,000 to 20,000 inhabitants	1883-1888	100 dollars
Gas companies in cities or towns under 10,000 inhabitants	1883-1888	50 dollars
Livery Tables	1883-1888	1 dollar for each stall
Peddlers of merchandise, if on foot, payable quarterly	1883-1888	10 dollars
Peddlers of merchandise, if with a horse or vehicle, payable quarterly	1883-1888	20 dollars
Peddlers of merchandise if with more than one horse, for each additional horse	1883-1888	8 dollars
Race Tracks, one mile or more	1883-1888	100 dollars
Race Tracks, Half-Mile	1883-1888	75 dollars
Race Tracks, Quarter Mile	1883-1888	50 dollars
Restaurants in cities of 20,000 inhabitants or more	1883-1888	50 dollars
Restaurants in cities containing from 10,000 to 20,000 inhabitants	1883-1888	40 dollars
Restaurants in cities of less than 10,000 and more than 5,000	1883-1888	25 dollars
Restaurants in places with under 5,000 inhabitants and more than 2,000	1883-1888	15 dollars
Restaurants in places with inhabitants under 2,000	1883-1888	10 dollars
Sewing Machines dealers in counties of over 40,000 inhabitants	1883-1888	20 dollars
Sewing Machines dealers in counties under 40,000 inhabitants	1883-1888	10 dollars
Shooting Galleries	1883-1888	10 dollars
Skating Rinks in cities of 20,000 inhabitants or over	1883-1888	150 dollars

Item Type	Date(s)	Tax Fee
Skating Rinks in cities of over 10,000 and less than 20,000 inhabitants	1883-1888	75 dollars
Skating Rinks in cities of less than 10,000 inhabitants	1883-1888	40 dollars
Sleeping Cars on Railroads	1883-1888	50 dollars for each car or coach
Steam Ferries when the landings in the state are at or near towns or cities of 10,000 inhabitants or more	1883-1888	50 dollars
Steam Ferries when the landings in the state are at or near towns or cities of 5,000 to 10,000 inhabitants	1883-1888	30 dollars
Steam Ferries when the landings in the state are at or near towns or cities of 1,000 to 5,000 inhabitants	1883-1888	20 dollars
Steam Ferries when the landings in the state are at or near towns or cities of 1,000 inhabitants or less	1883-1888	15 dollars
Theaters in cities and towns of 20,000 inhabitants or over	1883-1888	400 dollars
Theaters in cities and towns of 10,000 inhabitants up to 20,000	1883-1888	267 dollars
Theaters in cities and towns of 5,000 up to 10,000 inhabitants	1883-1888	160 dollars
Theaters in cities and towns of 3,000 up to 5,000 inhabitants	1883-1888	100 dollars
Theaters in cities and towns of 1,500 up to 2,000 inhabitants	1883-1888	60 dollars
Theaters in cities and towns of 1,500 inhabitants	1883-1888	40 dollars
Wagons, drays and carts drawn by one horse	1883-1888	1 dollar
Wagons, drays and carts drawn by more than one horse, for each additional horse	1883-1888	1 dollar

Item Type	Date	Tax Fee
A Hundred Dollars' Worth of Property	1889	45 cents
Artists and Photographers in cities or towns of over 8,000 inhabitants	1889	50 dollars per year
Artists and Photographers in cities or towns of 5,000 to 8,000 inhabitants	1889	25 dollars per year
Artists and Photographers in cities or towns of 3,000 to 5,000 inhabitants	1889	15 dollars per year
Artists and Photographers in cities or towns of 1,000 to 3,000 inhabitants	1889	10 dollars per year
Artists and Photographers in cities or towns of 1,000 inhabitants	1889	6 dollars per year
Artists and Photographers in counties outside of incorporated cities or towns	1889	5 dollars per year
Architects, civil and mining engineers	1889	25 dollars
Boarding Houses, in towns of 30,000 inhabitants or over, for each room except dining room, kitchen and two others	1889	2 dollars
Boarding Houses, in towns of 5,000 to 30,000 inhabitants for each room except dining room, kitchen, and two others	1889	1 dollar and 50 cents
Boarding Houses, in towns of 2,000 to 5,000 inhabitants, for each room except dining room, kitchen and two others	1889	1 dollar
Boarding Houses, in towns of less than 2,000 inhabitants, for each room except dining room, kitchen, and two others	1889	50 cents
Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of 20,000 inhabitants or over	1889	30 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns with 10,000 to 20,000 inhabitants	1889	25 dollars

Item Type	Date	Tax Fee
Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of 5,000 to 10,000 inhabitants	1889	20 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of 2,000 to 5,000 inhabitants	1889	15 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in towns of less than 2,000 inhabitants	1889	10 dollars
Billiard Tables, pool tables, flying jennies, Jenny Lind tables and ten pin alleys in counties outside of towns or cities	1889	10 dollars
Brewers in counties of 60,000 inhabitants or over	1889	150 dollars
Brewers in counties of less than 60,000 inhabitants	1889	100 dollars
Butchers in cities or towns of 20,000 inhabitants or over	1889	50 dollars
Butchers in cities or towns of 10,000 to 20,000 inhabitants	1889	30 dollars
Butchers in cities or towns of 5,000 to 10,000 inhabitants	1889	20 dollars
Butchers in cities or towns of 1,000 to 5,000 inhabitants	1889	10 dollars
Distilleries with a capacity of 30 barrels and over per day	1889	150 dollars
Distilleries with a capacity of from 20 to 30 barrels per day	1889	100 dollars
Distilleries with a capacity of from 10 to 20 barrels per day	1889	75 dollars
Feather Renovators	1889	25 dollars
Ferries in cities or towns of 10,000 inhabitants or over	1889	50 dollars
Ferries at or within five miles of cities or towns of 5,000 to 10,000 inhabitants	1889	30 dollars
Ferries at or within five miles of cities or towns of 1,000 to 5,000 inhabitants	1889	20 dollars

Item Type	Date	Tax Fee
Ferries at or within five miles of cities or towns of less than 1,000 inhabitants	1889	15 dollars
Ferries more than five miles from a town or city	1889	10 dollars
Gas companies in cities or towns of 30,000 inhabitants or over	1889	600 dollars
Gas companies in cities or towns of 8,000 to 30,000 inhabitants	1889	400 dollars
Gas companies in cities or towns of 5,000 to 8,000 inhabitants	1889	100 dollars
Gas companies in cities or towns of 500 and less than 5,000 inhabitants	1889	25 dollars
Hotels and Taverns in cities of 30,000 inhabitants or over, for each room except dining room, kitchen, and two others	1889	2 dollars
Hotels and Taverns in cities or towns of 5,000 to 30,000 inhabitants for each room except dining room, kitchen, and two others	1889	1 dollar and 50 cents
Hotels and Taverns in cities or towns of 2,000 to 5,000 inhabitants for each room except dining room, kitchen and two others	1889	1 dollar
Hotels and Taverns in cities or towns of less than 2,000 inhabitants for each room except dining room, kitchen, and two others	1889	50 cents
Livery, sale and feed stables	1889	1 dollar
Peddlers buying or selling for profit on foot	1889	15 dollars
Peddlers buying or selling if with a horse or vehicle	1889	30 dollars
Peddlers with more than one horse for each additional horse	1889	12 dollars
Race Tracks of one mile or more	1889	200 dollars each
Race Tracks of half mile	1889	150 dollars each

Item Type	Date	Tax Fee
Race Tracks of quarter mile	1889	100 dollars each
Railroad companies operating or controlling 400 miles or more of road in the state	1889	10,000 dollars
Railroad companies operating or controlling 100 to 400 miles of road in the state	1889	5,000 dollars
Railroad companies operating or controlling 25 to 100 miles road in the state	1889	500 dollars
Railroad companies operating or controlling less than 25 miles of road in the state	1889	100 dollars
Restaurants in cities or towns of 30,000 inhabitants or over	1889	50 dollars
Restaurants in cities or towns of 8,000 to 30,000 inhabitants	1889	40 dollars
Restaurants in cities or towns of 5,000 to 8,000 inhabitants	1889	25 dollars
Restaurants in cities or towns of 2,000 to 5,000 inhabitants	1889	15 dollars
Restaurants in cities or towns of less than 2,000 inhabitants	1889	10 dollars
Restaurants in counties not in towns or cities	1889	10 dollars
Sewing Machines Dealers in counties of 40,000 inhabitants or over	1889	20 dollars
Sewing Machines Dealers in counties of under 40,000 inhabitants	1889	10 dollars
Shooting Galleries	1889	20 dollars
Skating Rinks in cities or towns of 20,000 inhabitants or over	1889	150 dollars
Skating Rinks in cities or towns of 10,000 to 20,000 inhabitants	1889	75 dollars
Skating Rinks in cities or towns of 5,000 to 10,000 inhabitants	1889	40 dollars
Skating Rinks in cities or towns of less than 5,000 inhabitants	1889	20 dollars
Skating Rinks in counties, not in cities or towns	1889	40 dollars

Item Type	Date	Tax Fee
Theaters in cities or towns of 20,000 inhabitants	1889	400 dollars
Theaters in cities or towns of 8,000 to 20,000 inhabitants	1889	250 dollars
Theaters in cities or towns of 5,000 to 8,000 inhabitants	1889	100 dollars
Theaters in cities or towns of 3,000 to 5,000 inhabitants	1889	50 dollars
Theaters in cities or towns of 1,500 to 3,000 inhabitants	1889	25 dollars
Theaters in cities or towns of less than 1,500 inhabitants	1889	20 dollars
Wagons and carts drawn by one horse	1889	1 dollar
Wagons and carts drawn by more than one horse, each additional horse	1889	1 dollar
Wheeled vehicles carrying passengers that run for profit when drawn by one or more horses	1889	5 dollars

Item Type	Date	Tax Fee
Artists and Photographers in cities or towns of over 8,000 inhabitants	1891-1892	50 dollars
Artists and Photographers in cities or towns of 5,000 to 8,000 inhabitants	1891-1892	25 dollars
Artists and Photographers in cities or towns of 3,000 to 5,000 inhabitants	1891-1892	15 dollars
Artists and Photographers in cities or towns of 1,000 to 3,000 inhabitants	1891-1892	10 dollars
Artists and Photographers in cities or towns of 1,000 inhabitants	1891-1892	6 dollars
Artists and Photographers in counties outside of incorporated cities or towns	1891-1892	5 dollars
Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of 8,000 inhabitants or over	1891-1892	30 dollars
Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of 3,000 to 8,000 inhabitants	1891-1892	20 dollars
Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of 1,000 to 3,000 inhabitants	1891-1892	15 dollars
Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in cities or towns of less than 1,000 inhabitants	1891-1892	10 dollars
Billiard Tables, pool tables, Jenny Lind tables and ten pin alleys in counties outside of towns or cities	1891-1892	10 dollars
Boarding Houses in cities or towns of 8,000 inhabitants or over for each room except dining room, kitchen, and two others	1891-1892	2 dollars
Boarding Houses in cities or towns of 3,000 to 8,000 inhabitants for each room except dining room, kitchen and two others	1891-1892	1 dollar and 50 cents

Item Type	Date	Tax Fee
Boarding Houses in cities or towns of less than 3,000 inhabitants and more than 1,000 inhabitants for each room except dining room, kitchen and two others	1891-1892	50 cents
Brewers in counties of 16,000 inhabitants or over	1891-1892	150 dollars
Brewers in counties less than 16,000 inhabitants	1891-1892	100 dollars
Butchers in cities or towns of 8,000 inhabitants or over	1891-1892	50 dollars
Butchers in cities or towns of 3,000 to 8,000 inhabitants	1891-1892	30 dollars
Butchers in cities or towns of under 3,000 inhabitants	1891-1892	10 dollars
Distilleries with a capacity of 20 barrels and over per day	1891-1892	150 dollars
Distilleries with a capacity of from 10 to 20 barrels per day	1891-1892	100 dollars
Distilleries with a capacity of from 5 to 10 barrels per day	1891-1892	50 dollars
Feather Renovators	1891-1892	25 dollars
Ferries at or within five miles of cities or towns of 8,000 inhabitants or over	1891-1892	50 dollars
Ferries at or within five miles of cities or towns of 3,000 to 8,000 inhabitants	1891-1892	20 dollars
Ferries at or within five miles of cities or towns under 3,000 inhabitants	1891-1892	10 dollars
Ferries more than five miles from a town or city	1891-1892	5 dollars
Gas companies in cities or towns of 40,000 inhabitants or over	1891-1892	700 dollars
Gas companies in cities or towns of 30,000 to 40,000 inhabitants	1891-1892	350 dollars
Gas companies in cities or towns of 8,000 to 30,000 inhabitants	1891-1892	275 dollars
Gas companies in cities or towns of 5,000 to 8,000 inhabitants	1891-1892	75 dollars

Item Type	Date	Tax Fee
Gas companies in cities or towns of 3,000 to 5,000 inhabitants	1891-1892	25 dollars
Hotels and Taverns in cities or towns of 8,000 inhabitants or over, for each room except dining room, kitchen and two others	1891-1892	2 dollars
Hotels and Taverns in cities or towns of 3,000 to 8,000 inhabitants or over, for each room except dining room, kitchen and two others	1891-1892	1 dollar and 50 cents
Hotels and Taverns in cities or towns of less than 3,000 inhabitants, for each room except dining room, kitchen and two others	1891-1892	50 cents
Livery, Sale and Feed Stables on each stall in cities or towns of 3,000 inhabitants or over	1891-1892	50 cents
Livery, Sale and Feed Stables on each stall in cities or towns of less than 3,000 inhabitants	1891-1892	25 cents
Peddlers buying or selling for profit on foot	1891-1892	15 dollars
Peddlers buying or selling with horse or vehicle	1891-1892	30 dollars
Peddlers buying or selling with more than one horse for each additional horse	1891-1892	12 dollars
Race Tracks of one mile or more	1891-1892	300 dollars
Race Tracks of half mile	1891-1892	150 dollars
Race Tracks of quarter mile	1891-1892	25 dollars
Restaurants in cities or towns of 8,000 inhabitants or over	1891-1892	50 dollars
Restaurants in cities or towns of 5,000 to 8,000 inhabitants	1891-1892	40 dollars
Restaurants in cities or towns of 1,000 to 5,000 inhabitants	1891-1892	15 dollars
Restaurants in cities or towns of less than 1,000 inhabitants	1891-1892	10 dollars
Sewing Machines Dealers in counties of 40,000 inhabitants or over, each agent or dealer	1891-1892	20 dollars

Item Type	Date	Tax Fee
Sewing Machines Dealers in counties of under 40,000 inhabitants, in each county	1891-1892	10 dollars
Shooting Galleries	1891-1892	20 dollars
Skating Rinks in cities or towns of 8,000 inhabitants or over	1891-1892	150 dollars
Skating Rinks in cities or towns of 3,000 to 8,000 inhabitants	1891-1892	40 dollars
Skating Rinks in cities or towns of less than 3,000 inhabitants	1891-1892	20 dollars
Skating Rinks in counties, not in cities or towns	1891-1892	10 dollars
Street Car Companies in cities or towns of 35,000 inhabitants or over, each, per mile	1891-1892	15 dollars
Street Car Companies in cities or towns of 30,000 to 35,000 inhabitants, each, per mile	1891-1892	10 dollars
Street Car Companies in cities or towns of 6,000 to 30,000 inhabitants, each, per mile	1891-1892	5 dollars
Street Car Companies in cities or towns of less than 6,000 inhabitants, each, per mile	1891-1892	2 dollars and 50 cents
Theaters in cities or towns of 40,000 inhabitants or over	1891-1892	300 dollars
Theaters in cities or towns of 30,000 to 40,000 inhabitants	1891-1892	200 dollars
Theaters in cities or towns of 10,000 to 30,000 inhabitants	1891-1892	75 dollars
Theaters in cities or towns of 5,000 to 10,000 inhabitants	1891-1892	50 dollars
Theaters in cities or towns of 3,000 to 5,000 inhabitants	1891-1892	25 dollars
Theaters in cities or towns of less than 3,000 inhabitants	1891-1892	20 dollars
Vehicles, wagons, carts drawn by one horse	1891-1892	1 dollar
Vehicles, wagons, carts drawn by one horse, for each additional horse	1891-1892	1 dollar
Vehicles, carriages, or wheeled vehicles carrying passengers	1891-1892	5 dollars

Item Type	Date	Tax Fee
Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of 20,000 inhabitants or over	1893-1895	20 dollars
Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of 5,000 to 20,000 inhabitants	1893-1895	10 dollars
Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of 2,000 to 5,000 inhabitants	1893-1895	5 dollars
Billiard Tables, pool tables, bagatelle tables and ten pin alleys in cities or towns of less than 2,000 inhabitants	1893-1895	5 dollars
Billiard Tables, pool tables, bagatelle tables and ten pin alleys in counties outside of towns or cities	1893-1895	5 dollars
Brewers	1893-1895	200 dollars
Butchers in cities or towns of 20,000 inhabitants or over	1893-1895	10 dollars
Butchers in cities or towns of 10,000 to 20,000 inhabitants	1893-1895	7 dollars and 50 cents
Butchers in cities or towns of 5,000 to 10,000 inhabitants	1893-1895	5 dollars
Butchers in cities or towns of 1,000 to 5,000 inhabitants	1893-1895	2 dollars and 50 cents
Distilleries of the capacity of 20 barrels and over per day	1893-1895	250 dollars
Distilleries of the capacity of from 10 to 20 barrels per day	1893-1895	150 dollars
Distilleries of the capacity of from 5 to 10 barrels per day	1893-1895	70 dollars
Distilleries of the capacity under 5 barrels per day	1893-1895	5 dollars
Feather Renovators	1893-1895	25 dollars
Ferries at or within five miles of cities or towns of 10,000 inhabitants or over	1893-1895	50 dollars
Ferries at or within five miles of cities or towns of 5,000 to 10,000 inhabitants	1893-1895	30 dollars
Ferries at or within five miles of cities or towns of 3,000 to 5,000 inhabitants	1893-1895	20 dollars

Item Type	Date	Tax Fee
Ferries at or within five miles of cities or towns of less than 3,000 inhabitants	1893-1895	10 dollars
Gas companies in cities or towns of 70,000 inhabitants or over	1893-1895	700 dollars
Gas companies in cities or towns of 30,000 to 70,000 inhabitants	1893-1895	350 dollars
Gas companies in cities or towns of 8,000 to 30,000 inhabitants	1893-1895	150 dollars
Gas companies in cities or towns of 5,000 to 8,000 inhabitants	1893-1895	75 dollars
Gas companies in cities or towns of 3,000 to 5,000 inhabitants	1893-1895	25 dollars
Gas companies in cities or towns under 3,000 inhabitants	1893-1895	15 dollars
Hotels and Taverns in cities or towns of 20,000 inhabitants or over, for each room	1893-1895	50 cents
Hotels and Taverns in cities or towns of 5,000 to 20,000 inhabitants, for each room	1893-1895	25 cents
Hotels kept as places for summer resort, each room	1893-1895	25 cents
Livery, Sale and Feed Stables on each stall in cities or towns of 20,000 or over	1893-1895	50 cents
Livery, Sale and Feed Stables on each stall in cities or towns of 10,000 to 20,000 inhabitants	1893-1895	25 cents
Livery, Sale and Feed Stables on each stall in cities or towns of 5,000 to 10,000 inhabitants	1893-1895	15 cents
Livery, Sale and Feed Stables on each stall in cities or towns of less than 5,000 inhabitants	1893-1895	10 cents
Peddlers buying or selling if on foot, in each county	1893-1895	5 dollars
Peddlers buying or selling if with horse, or horse and vehicle, in each county	1893-1895	10 dollars

Item Type	Date	Tax Fee
Peddlers buying or selling if with more than one horse, for each additional horse, in each county	1893-1895	10 dollars
Race Tracks of one mile or more, each per year	1893-1895	200 dollars
Race Tracks of one-half mile or more, each per year	1893-1895	100 dollars
Race Tracks of one-fourth mile	1893-1895	25 dollars
Sewing Machines dealers in counties of 50,000 inhabitants or over	1893-1895	50 dollars
Sewing Machines dealers in counties with 30,000 to 50,000 inhabitants	1893-1895	40 dollars
Sewing Machines dealers in counties all under 30,000 inhabitants	1893-1895	30 dollars
Skating Rinks in cities or towns of 8,000 inhabitants or over	1893-1895	50 dollars
Skating Rinks in cities or towns of 3,000 to 8,000 inhabitants	1893-1895	20 dollars
Skating Rinks in cities or towns of less than 3,000 inhabitants	1893-1895	10 dollars
Skating Rinks in counties not in towns or cities	1893-1895	5 dollars
Street car companies in cities or towns of 35,000 inhabitants or over, per mile, each track	1893-1895	10 dollars
Street car companies in cities or towns of 30,000 to 35,000 inhabitants, per mile, each track	1893-1895	8 dollars
Street car companies in cities or towns of 10,000 to 30,000 inhabitants, per mile, each track	1893-1895	5 dollars
Street car companies in cities or towns less than 10,000 inhabitants, per mile, each track	1893-1895	2 dollars

Item Type	Date	Tax Fee
Theaters in cities or towns of 40,000 inhabitants or over	1893-1895	200 dollars
Theaters in cities or towns of 30,000 to 40,000 inhabitants	1893-1895	125 dollars
Theaters in cities or towns of 10,000 to 30,000 inhabitants	1893-1895	50 dollars
Theaters in cities or towns of 5,000 to 10,000 inhabitants	1893-1895	25 dollars
Theaters in cities or towns of 3,000 to 5,000 inhabitants	1893-1895	10 dollars
Theaters in cities or towns of less than 3,000 inhabitants	1893-1895	5 dollars

Item Type	Date	Tax Fee
Artists and Photographers in cities or towns of over 20,000 inhabitants	1896	30 dollars
Artists and Photographers in cities or towns of with 5,000 to 20,000 inhabitants	1896	20 dollars
Artists or photographers in cities or towns with 2,000 to 5,000 inhabitants	1896	10 dollars
Artists or photographers in cities or towns under 2,000 inhabitants	1896	5 dollars
Artists or photographers in cities or towns outside of incorporated towns	1896	5 dollars
Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns of 20,000 inhabitants or over	1896	25 dollars
Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns from 10,000 to 20,000 inhabitants	1896	15 dollars
Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns from 5,000 to 10,000 inhabitants	1896	10 dollars
Billiard Tables, pool tables, jenny lind tables, ten pin alleys in cities or towns of 5,000 inhabitants or under	1896	5 dollars

Item Type	Date	Tax Fee
Feather Renovators	1896	30 dollars
Ferries at or within five miles of cities or towns with 10,000 inhabitants or over	1896	50 dollars
Ferries at or within five miles of cities or towns from 5,000 to 10,000 inhabitants	1896	30 dollars
Ferries at or within five miles of cities or towns from 3,000 to 5,000 inhabitants	1896	20 dollars
Ferries at or within five miles of cities or towns of less than 3,000 inhabitants	1896	5 dollars
Ferries more than five miles from towns or cities	1896	5 dollars
Hotels and Taverns in cities or towns of 30,000 inhabitants or over for each room, except the dining room, kitchen and two other rooms	1896	50 cents
Hotels and Taverns in cities or towns of from 10,000 to 30,000 inhabitants for each room except the dining room, kitchen and two other rooms	1896	50 cents
Hotels and Taverns in cities or towns of from 5,000 to 10,000 inhabitants for each room except dining room, kitchen and two other rooms	1896	25 cents
Hotels and Taverns in cities or towns of less than 5,000 inhabitants for each room, except dining room, kitchen and two other rooms	1896	15 cents
Livery, Sale and Feed Stables in cities or towns of 50,000 inhabitants and over per stall	1896	50 cents
Livery, Sale and Feed Stables in cities or towns of 30,000 and under 50,000 per stall	1896	40 cents
Livery, Sale and Feed Stables in cities or towns of 10,000 and under 30,000 per stall	1896	25 cents
Livery, Sale and Feed Stables in cities or towns under 10,000 inhabitants per stall	1896	10 cents

Item Type	Date	Tax Fee
Peddler buying or selling on foot	1896	5 dollars
Peddler buying or selling with horse and vehicle	1896	10 dollars
Peddler buying or selling with more than one horse for each additional horse	1896	5 dollars
Race Tracks of one mile or more	1896	200 dollars
Race Tracks of one half mile or more	1896	150 dollars
Race tracks of one-fourth of a mile	1896	100 dollars
Skating Rinks in cities or towns of 20,000 inhabitants or over	1896	30 dollars
Skating Rinks in cities or towns of 10,000 to 20,000 inhabitants	1896	15 dollars
Skating Rinks in cities or towns from 5,000 to 10,000 inhabitants	1896	10 dollars
Skating Rinks in cities or towns of less than 5,000 inhabitants	1896	5 dollars
Theaters in cities or towns of 40,000 inhabitants or over	1896	200 dollars
Theaters in cities or towns with 20,000 to 40,000 inhabitants	1896	100 dollars
Theaters in cities or towns with 10,000 to 20,000 inhabitants	1896	50 dollars

Item Type	Date	Tax Fee
Artists and Photographers in cities or towns of over 20,000 inhabitants	1897-1898	30 dollars
Artists and Photographers in cities or towns from 5,000 to 20,000 inhabitants	1897-1898	20 dollars
Artists and Photographers in cities or towns from 2,000 to 5,000 inhabitants	1897-1898	10 dollars
Artists and Photographers in cities or towns under 2,000	1897-1898	5 dollars
Artists and Photographers outside of incorporated cities or towns	1897-1898	5 dollars
Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 20,000 inhabitants or over	1897-1898	25 dollars
Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 10,000 to 20,000 inhabitants	1897-1898	15 dollars
Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 5,000 to 10,000 inhabitants	1897-1898	10 dollars
Billiard Tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in towns with 5,000 inhabitants or under	1897-1898	5 dollars
Brewers	1897-1898	200 dollars
Butchers in cities or towns of 20,000 inhabitants or over	1897-1898	15 dollars
Butchers in cities or towns from 10,000 to 20,000 inhabitants	1897-1898	10 dollars
Butchers in cities or towns from 5,000 to 10,000 inhabitants	1897-1898	7 dollars and 50 cents
Butchers in cities or towns from 1,000 to 5,000 inhabitants	1897-1898	3 dollars and 50 cents
Distilleries with a capacity of over 20 barrels per day	1897-1898	250 dollars
Distilleries with a capacity of from 10 to 20 barrels per day	1897-1898	150 dollars
Distilleries with a capacity of from 5 to 10 barrels per day	1897-1898	75 dollars

Item Type	Date	Tax Fee
Distilleries with a capacity of 5 barrels or less per day	1897-1898	25 dollars
Eating Houses in cities or towns of 8,000 inhabitants or over	1897-1898	10 dollars
Eating House in cities or towns under 8,000 inhabitants	1897-1898	5 dollars
Feather Renovators	1897-1898	30 dollars
Ferries at or within five miles of cities or towns with 10,000 inhabitants or over	1897-1898	50 dollars
Ferries at or within five miles of cities or towns with 5,000 to 10,000 inhabitants	1897-1898	30 dollars
Ferries at or within five miles of cities or towns with 3,000 to 5,000 inhabitants	1897-1898	20 dollars
Ferries at or within five miles of cities or towns with less than 3,000 inhabitants	1897-1898	5 dollars
Ferries more than five miles from cities or towns	1897-1898	5 dollars
Gas companies in cities or towns of 70,000 inhabitants or over	1897-1898	700 dollars
Gas companies in cities or towns with 30,000 to 70,000 inhabitants	1897-1898	350 dollars
Gas companies in cities or towns with 10,000 to 30,000 inhabitants	1897-1898	150 dollars
Gas companies in cities or towns under 10,000 and over 5,000 inhabitants	1897-1898	75 dollars
Gas companies in cities or towns under 5,000 inhabitants	1897-1898	50 dollars
Hotels and Taverns in cities or towns of 30,000 inhabitants or over for each room, except the dining room, kitchen and two other rooms	1897-1898	50 cents
Hotels and Taverns in cities or towns with 10,000 to 30,000 inhabitants for each room except the dining room, kitchen and two other rooms	1897-1898	50 cents
Hotels and Taverns in cities or towns with 5,000 to 10,000 inhabitants, for each room except dining room, kitchen and two other rooms	1897-1898	25 cents

Item Type	Date	Tax Fee
Hotels and Taverns in cities or towns of less than 5,000 inhabitants, for each room except dining room, kitchen and two other rooms	1897-1898	15 cents
Livery, Sale and Feed Stables in cities or towns of 50,000 inhabitants and over	1897-1898	50 cents per stall
Livery, Sale and Feed Stables in cities or towns of 30,000 and under 50,000	1897-1898	40 cents per stall
Livery, Sale and Feed Stables in cities or towns of 10,000 and under 30,000	1897-1898	25 cents per stall
Livery, Sale and Feed Stables in cities or towns under 10,000 inhabitants	1897-1898	10 cents per stall
Peddlers buying or selling for profit on foot	1897-1898	5 dollars
Peddlers buying or selling with horse and vehicle	1897-1898	10 dollars
Peddlers buying and selling if with more than one horse for each additional horse	1897-1898	5 dollars
Race Tracks of one mile or more	1897-1898	200 dollars
Race Tracks of one-half mile or more	1897-1898	150 dollars
Race Tracks of one-fourth of a mile	1897-1898	100 dollars
Restaurants in cities or towns of 30,000 inhabitants or over	1897-1898	40 dollars
Restaurants in cities or towns with 20,000 to 30,000 inhabitants	1897-1898	30 dollars
Restaurants in cities or towns with 10,000 to 20,000 inhabitants	1897-1898	25 dollars
Restaurants in cities or towns with 5,000 to 10,000 inhabitants	1897-1898	20 dollars
Restaurants in cities or towns with 2,000 to 5,000 inhabitants	1897-1898	10 dollars
Restaurants in cities or towns having less than 2,000 inhabitants	1897-1898	5 dollars
Restaurants in counties not in cities or towns	1897-1898	5 dollars
Sewing Machines Dealers in counties above 50,000 in population	1897-1898	30 dollars

Item Type	Date	Tax Fee
Sewing Machines Dealers in counties not less than 30,000 nor more than 50,000	1897-1898	20 dollars
Sewing Machines Dealers in counties under 30,000 population	1897-1898	10 dollars
Skating Rinks in cities or towns of 20,000 inhabitants or over	1897-1898	30 dollars
Skating Rinks in cities or towns with 10,000 to 20,000 inhabitants	1897-1898	15 dollars
Skating Rinks in cities or towns with 5,000 to 10,000 inhabitants	1897-1898	10 dollars
Skating Rinks in cities or towns of less than 5,000 inhabitants	1897-1898	5 dollars
Street Car Companies in cities or towns of 35,000 inhabitants or over, per mile, each track	1897-1898	12 dollars
Street Car Companies in cities or towns of 20,000 to 35,000 inhabitants, per mile, each track	1897-1898	8 dollars
Street Car Companies in cities or towns of 10,000 to 20,000 inhabitants, per mile, each track	1897-1898	4 dollars
Street Car Companies in cities or towns less than 10,000 inhabitants, per mile, each track	1897-1898	2 dollars
Theaters in cities or towns of 40,000 inhabitants or over	1897-1898	200 dollars
Theaters in cities or towns with 20,000 to 40,000 inhabitants	1897-1898	100 dollars
Theaters in cities or towns with 10,000 to 20,000 inhabitants	1897-1898	50 dollars
Theaters in cities or towns with 5,000 to 10,000 inhabitants	1897-1898	25 dollars
Theaters in cities or towns with 3,000 to 5,000 inhabitants	1897-1898	15 dollars

Item Type	Date	Tax Fee
Theaters in cities or towns with less than 3,000 inhabitants	1897-1898	10 dollars
Wagon, carts, drays or express wagons drawn by one or more horses	1897-1898	1 dollar
Wagons, carriages or wheeled vehicles carrying passengers when drawn by one or more horses	1897-1898	2 dollars and fifty cents

Item Type	Date	Tax Fee
Artists and Photographers in cities or towns of over 20,000 inhabitants	1899	25 dollars
Artists and Photographers in cities or towns with 5,000 to 20,000 inhabitants	1899	15 dollars
Artists and Photographers in cities or towns under 5,000 and above 2,000 inhabitants	1899	7 dollars and 50 cents
Artists and Photographers in cities or towns under 2,000 inhabitants	1899	3 dollars
Bicycle Dealers	1899	10 dollars
Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns with 20,000 inhabitants or over	1899	25 dollars
Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns 10,000 to 20,000 inhabitants	1899	15 dollars
Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns with 5,000 to 10,000 inhabitants	1899	10 dollars
Billiard tables, pool tables, bagatelle tables, jenny lind tables, ten pin alleys in cities or towns under 5,000 inhabitants	1899	5 dollars

Item Type	Date	Tax Fee
Brewers	1899	250 dollars
Butchers in cities or towns of 20,000 inhabitants or over	1899	15 dollars
Butchers in cities or towns with 10,000 to 20,000 inhabitants	1899	10 dollars
Butchers in cities or towns with 5,000 to 10,000 inhabitants	1899	7 dollars and 50 cents
Butchers in cities or towns with 1,000 to 5,000 inhabitants	1899	3 dollars and 50 cents
Butchers in counties outside of cities or towns	1899	5 dollars
Distilleries with a capacity of over 10 barrels per day	1899	250 dollars
Distilleries with a capacity of from 5 to 10 barrels per day	1899	150 dollars
Distilleries with a capacity of 5 barrels or less per day	1899	75 dollars
Eating Houses in cities or towns of 8,000 inhabitants or over	1899	10 dollars
Eating Houses in cities or towns under 8,000 inhabitants	1899	5 dollars
Feather Renovators	1899	30 dollars
Ferries at or within five miles of cities or towns with 10,000 inhabitants or over	1899	50 dollars
Ferries at or within five miles of cities or towns with 5,000 to 10,000 inhabitants	1899	30 dollars
Ferries at or within five miles of cities or towns from 3,000 to 5,000 inhabitants	1899	20 dollars
Ferries at or within five miles of cities or towns less than 3,000 inhabitants	1899	5 dollars
Ferries more than five miles from cities or towns	1899	5 dollars
Gas companies in cities or towns of 70,000 inhabitants or over	1899	700 dollars
Gas companies in cities or towns with 30,000 to 70,000 inhabitants	1899	350 dollars

Item Type	Date	Tax Fee
Gas companies in cities or towns with 20,000 to 30,000 inhabitants	1899	250 dollars
Gas companies in cities or towns with 7,500 to 20,000 inhabitants	1899	125 dollars
Gas companies in cities or towns with 4,000 to 7,500 inhabitants	1899	75 dollars
Gas companies in cities or towns under 4,000 inhabitants	1899	50 dollars
Hotels or taverns for each room, except the dining room, kitchen and two other rooms	1899	50 cents
Hotels or taverns for each room, except the dining room, kitchen and two other rooms in towns under 5,000 inhabitants	1899	25 cents
Livery, Sale and Feed Stables in cities or towns of 10,000 inhabitants or over	1899	40 cents per stall
Livery, Sale and Feed Stables in cities or towns under 10,000 inhabitants and over 5,000	1899	20 cents per stall
Livery, Sale and Feed Stables in cities or towns of 5,000 and under	1899	10 cents per stall
Peddlers buying or selling for profit if on foot	1899	10 dollars
Peddlers buying or selling for profit with horse and vehicle	1899	20 dollars
Peddlers buying or selling with more than one horse, for each additional horse	1899	10 dollars
Playing Cards wholesale dealers, per year	1899	20 dollars
Playing Cards retail dealers	1899	5 dollars
Race Tracks of one mile or more	1899	200 dollars
Race Tracks of one-half mile or more	1899	150 dollars
Race Tracks of one-fourth of a mile	1899	100 dollars
Restaurants in cities or towns of 30,000 inhabitants or over	1899	40 dollars
Restaurants in cities or towns with 20,000 to 30,000 inhabitants	1899	30 dollars

Item Type	Date	Tax Fee
Restaurants in cities or towns with 10,000 to 20,000 inhabitants	1899	25 dollars
Restaurants in cities or towns with 5,000 to 10,000 inhabitants	1899	20 dollars
Restaurants in cities or towns with 2,000 to 5,000 inhabitants	1899	10 dollars
Restaurants in cities or towns having less than 2,000 inhabitants	1899	5 dollars
Restaurants in counties not in a cities or towns	1899	5 dollars
Sewing Machine Dealers in counties above 50,000 in population	1899	30 dollars
Sewing Machine Dealers in counties with a population not less than 30,000 nor more than 50,000	1899	20 dollars
Sewing Machine Dealers in counties under 30,000 population	1899	10 dollars
Skating Rinks in cities or towns of 20,000 inhabitants or over	1899	30 dollars
Skating Rinks in cities or towns with 10,000 to 20,000 inhabitants	1899	15 dollars
Skating Rinks in cities or towns with 5,000 to 10,000 inhabitants	1899	10 dollars
Skating Rinks in cities or towns with less than 5,000 inhabitants	1899	5 dollars
Street Car Companies in cities or towns of 35,000 inhabitants or over, each, per mile, each track	1899	8 dollars
Street Car Companies in cities or towns of 20,000 to 35,000 inhabitants, per mile, each track	1899	6 dollars
Street Car Companies in cities or towns of 10,000 to 20,000 inhabitants, per mile, each track	1899	3 dollars
Street Car Companies in cities or towns of less than 10,000 inhabitants, per mile, each track	1899	1 dollar and 50 cents
Theaters in cities or towns of 40,000 inhabitants or over	1899	200 dollars
Theaters in cities or towns with 20,000 to 40,000 inhabitants	1899	100 dollars
Theaters in cities or towns with 10,000 to 20,000 inhabitants	1899	50 dollars

Item Type	Date	Tax Fee
Theaters in cities or towns with 5,000 to 10,000 inhabitants	1899	25 dollars
Theaters in cities or towns with 3,000 to 5,000 inhabitants	1899	15 dollars
Theaters in cities or towns with less than 3,000 inhabitants	1899	10 dollars